

中鼎集團誠信經營守則

CTCI Group Ethical Corporate Management Best Practice Principles

民國 102 年 12 月 20 日訂定
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民國 105 年 6 月 22 日第二次修訂
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第一條 (訂定目的及適用範圍/Purpose and scope)

為建立誠信經營之企業文化、健全發展以及良好商業運作，特訂定本守則。

本守則適用範圍涵蓋子公司及其他具有實質控制能力之機構或法人等集團企業與組織(以下簡稱本集團)。

本集團積極推廣使商業夥伴、上下游廠商皆了解、認同並配合本集團之誠信經營守則內容。

CTCI Group Ethical Corporate Management Best Practice Principles (" the Principles") are adopted to assist CTCI to foster a corporate culture of ethical management, sound development and good commercial practices.

These Principles are applicable to CTCI' s subsidiaries, and other institutions or juridical persons which are substantially controlled by CTCI ("business group").

CTCI shall promote these Principles to business partners, suppliers, vendors rigorously and thoroughly, in order for them to understand, identify and adopt the Principles defined by CTCI.

第二條 (禁止不誠信行為/Prohibition of unethical conduct)

本集團之董事、獨立董事(或監察人)、經理人、受僱人、受任人或具有實質控制能力者(以下簡稱實質控制者)，於從事商業行為之過程中，不得直接或間接提供、承諾、要求或收受任何不正當利益，或做出其他違反誠信、不法或違背受託義務等不誠信行為，以求獲得或維持利益(以下簡稱不誠信行為)。

前項行為之對象，包括公職人員、參政候選人、政黨或黨職人員，以及任何公、民營企業或機構及其董事(理事)、獨立董事(或監察人(監事))、經理人、受僱人、實質控制者或其他利害關係人。

When engaging in commercial activities, directors, independent directors, managers, employees, and mandataries of CTCI or persons having substantial control over CTCI ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.

Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, independent directors, supervisors, managers, employees or substantial controllers or other stakeholders.

第三條 (利益之態樣/Aspects of benefit)

本守則所稱利益，其利益係指任何有價值之事物，包括任何形式或名義之金錢、餽贈、佣金、職位、服務、優待、回扣等。但屬正常社交禮俗，且係偶發而無影響特定權利義務之虞時，不在此限。

"Benefits" in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

第四條 (法令遵循/Regulatory compliance)

本集團應遵守公司法、證券交易法、商業會計法、政治獻金法、貪污治罪條例、政府採購法、公職人員利益衝突迴避法、上市上櫃相關規章或其他商業行為有關法令，以作為落實誠信經營之基本前提。CTCI shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

第五條 (政策/Policy)

本集團應本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，經董事會通過，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。

CTCI shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith and establish good corporate governance and risk control and management mechanism approved by BOD so as to create an operational environment for sustainable development.

第六條 (防範方案/Prevention program)

本集團宜制訂誠信經營政策，應清楚且詳盡地訂定具體誠信經營之作法及防範不誠信行為方案(以下簡稱防範方案)，包含作業程序、行為指南及教育訓練等。

本集團訂定防範方案，應符合本集團營運所在地之相關法令。

CTCI should in their own ethical management policy clearly and thoroughly prescribe the specific ethical management practices and the programs to forestall unethical conduct ("prevention programs"), including operational procedures, guidelines, and training.

When establishing the prevention programs, CTCI shall comply with relevant laws and regulations of the territory where the business group are operating.

第七條 (防範方案之範圍/Scope of prevention program)

本集團應建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，據以訂定防範方案並定期檢討防範方案之妥適性與有效性。本集團宜參酌國內外通用之標準或指引訂定防範方案至少應涵蓋下列行為之防範措施：

- 一、行賄及收賄。
- 二、提供非法政治獻金。
- 三、不當慈善捐贈或贊助。
- 四、提供或接受不合理禮物、款待或其他不正當利益。
- 五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。
- 六、從事不公平競爭之行為。
- 七、產品及服務於研發、採購、製造、提供或銷售時直接或間接損

害消費者或其他利害關係人之權益、健康與安全。

The Group shall establish an assessment mechanism for the risk of dishonest behavior, regularly analyze and evaluate the business activities within their business scope which are possibly at a higher risk of being involved in an unethical conduct, and strengthen the preventive measures and regularly review the appropriateness and effectiveness of the prevention programs. The prevention programs adopted by CTCI shall, in accordance with the standards or guidelines generally adopted at home and abroad, at least include preventive measures against the following:

1. Offering and acceptance of bribes.
2. Illegal political donations.
3. Improper charitable donations or sponsorship.
4. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.
5. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights.
6. Engaging in unfair competitive practices.
7. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services.

第八條 (承諾與執行/Commitment and implementation)

本集團應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。本集團及其集團企業與組織應於其規章、對外文件及公司網站中明示誠信經營之政策，以及董事會與高階管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。

針對以上誠信經營政策、聲明、承諾及執行，應製作文件化資訊並妥善保存。

The Group shall require the directors and senior management to issue a statement that follows the Ethical Corporate Management Policy and to abide by it on the terms of employment. CTCI shall clearly specify in their rules, external documents, and company

websites, the ethical corporate management policies and the commitment by the board of directors and the management to actively implement such policies, and shall carry out the policies in internal management and in commercial activities. Documented information should be produced and properly maintained for the aboved-mentioned ethical management policies, statements, commitments, and executions.

第九條 (誠信經營商業活動/Ethical commercial activities)

本集團應本於誠信經營原則，以公平與透明之方式進行商業活動。本集團於商業往來之前，應考量代理商、供應商、客戶或其他商業往來交易對象之合法性及是否涉有不誠信行為紀錄，避免與涉有不誠信行為紀錄者進行交易。

本集團與代理商、供應商、客戶或其他商業往來交易對象簽訂之契約，其內容應包含遵守誠信經營政策及交易相對人如涉有不誠信行為時，得隨時終止或解除契約之條款。

CTCI shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.

Prior to any commercial transactions, CTCI shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with agents, suppliers, clients, or other trading counterparties, CTCI shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, CTCI may at any time terminate or rescind the contracts.

第十條 (禁止行賄及收賄/Prohibition of offering and acceptance of bribes)

本集團及本集團董事、獨立董事(或監察人)、經理人、受僱人、受任人與實質控制者，於執行業務時，不得直接或間接向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供、承諾、要求或收受任何形式之不正當利益。

When conducting business, CTCI and the directors, independent directors, supervisors, managers, employees, mandataries, and

substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.

第十一條 (禁止提供非法政治獻金/Prohibition of illegal political donations)

本集團及本集團董事、獨立董事(或監察人)、經理人、受僱人、受任人與實質控制者，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及集團內部相關作業程序，不得藉以謀取商業利益或交易優勢。

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, CTCI and the directors, independent directors, supervisors, managers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.

第十二條 (禁止不當慈善捐贈或贊助/Prohibition of improper charitable donations or sponsorship)

本集團及本集團董事、獨立董事(或監察人)、經理人、受僱人、受任人與實質控制者，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。

When making or offering donations and sponsorship, CTCI and the directors, independent directors, supervisors, managers, employees, mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

第十三條 (禁止不合理禮物、款待或其他不正當利益/Prohibition of unreasonable presents or hospitality, or other improper benefits)

本集團及本集團董事、獨立董事(或監察人)、經理人、受僱人、受任人與實質控制者，不得直接或間接提供或接受任何不合理禮物、款待或其他不正當利益，藉以建立商業關係或影響商業交易行為。

CTCI and the directors, independent directors, supervisors, managers, employees, mandataries, and substantial controllers

shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

第十四條 (禁止侵害智慧財產權/Prohibition of misappropriation of intellectual property rights)

本集團及本集團董事、獨立董事(或監察人)、經理人、受僱人、受任人與實質控制者，應遵守智慧財產相關法規、集團內部作業程序及契約規定；未經智慧財產權所有人同意，不得使用、洩漏、處分、燬損或有其他侵害智慧財產權之行為。

CTCI and the directors, independent directors, supervisors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, CTCI's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.

第十五條 (禁止從事不公平競爭之行為/Prohibition of engaging in unfair competitive practices)

本集團應依相關競爭法規從事營業活動，不得固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。

CTCI shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

第十六條 (防範產品或服務損害利害關係人/Prevention of products or services from damaging the rights and interests of stakeholders)

本集團及本集團董事、獨立董事(或監察人)、經理人、受僱人、受任人與實質控制者，於產品與服務之研發、採購、製造、提供或銷售過程，應遵循相關法規與國際準則，確保產品及服務之資訊透明性及安全性，制定且公開其消費者或其他利害關係人權益保護政策，並落實於營運活動，以防止產品或服務直接或間接損害消費者或其

他利害關係人之權益、健康與安全。有事實足認其商品、服務有危害消費者或其他利害關係人安全與健康之虞時，原則上應即回收該批產品或停止其服務。

In the course of research and development, procurement, manufacture, provision, or sale of products and services, CTCI and the directors, independent directors, supervisors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, their products and services. CTCI shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in the operations, with a view to preventing products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that CTCI's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, CTCI shall, in principle, recall those products or suspend the services immediately.

第十七條 (組織與責任/Roles and responsibilities)

本集團之董事、獨立董事(或監察人)、經理人、受僱人、受任人及實質控制者應盡善良管理人之注意義務，督促本集團防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。

本集團為健全誠信經營之管理，得設置隸屬於董事會之專責單位，配置充足之資源及適任之人員，負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，定期(至少一年一次)向董事會報告：

- 一、協助將誠信與道德價值融入集團經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。
- 二、定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，並於各方案內訂定工作業務相關標準作業程序及行為指南。
- 三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。
- 四、誠信政策宣導訓練之推動及協調。
- 五、規劃檢舉制度，確保執行之有效性。

六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。

The directors, independent directors, supervisors, managers, employees, mandataries, and substantial controllers of CTCI shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, CTCI may establish a dedicated unit under the board of directors with sufficient resources and competent personnel. The unit is responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters and regularly (at least once a year) report to the board of directors :

1. Assisting in incorporating ethics and moral values into the company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
2. Regularly analyze and evaluate the risk of unethical behaviors in the business scope, and adopt programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.
3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
4. Promoting and coordinating awareness and educational activities with respect to ethics policy.
5. Developing a whistle-blowing system and ensuring its operating effectiveness.

6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.

第十八條 (業務執行之法令遵循/Regulatory compliance when conducting business)

本集團董事、獨立董事(或監察人)、經理人、受僱人、受任人與實質控制者於執行業務時，應遵守法令規定及防範方案。

CTCI and the directors, independent directors, supervisors, managers, employees, mandataries, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.

第十九條 (利益迴避/Conflicts of interest)

本集團應建立防止利益衝突之政策，據以鑑別、監督並管理利益衝突所可能導致不誠信行為之風險，並提供適當管道供董事、獨立董事(或監察人)、經理人及其他出席或列席董事會之利害關係人主動說明其與集團有無潛在之利益衝突。

本集團董事、獨立董事(或監察人)、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於集團利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得互相互支援。

本集團董事、獨立董事(或監察人)、經理人、受僱人、受任人與實質控制者不得藉其在集團擔任之職位或影響力，使其自身、配偶、父母、子女或任何他人獲得不正當利益。

CTCI shall establish policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate means for directors, independent directors, supervisors, managers, and other stakeholders attending or present at board meetings to voluntarily explain whether their interests would potentially conflict with those of the company.

When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, independent directors, supervisors, managers, and other stakeholders attending or present at board meetings of CTCI, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of CTCI, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

CTCI's directors, supervisors, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.

第二十條 (會計與內部控制/Accounting and Internal Control)

本集團應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。本集團內部稽核單位應依不誠信行為風險之評估結果，擬訂相關稽核計畫，內容包括稽核對象、範圍、項目、頻率等，並據以查核防範方案遵循情形，且得委任會計師執行查核，必要時，得委請專業人士協助。

前項查核結果應通報高階管理階層及誠信經營專責單位，並作成稽核報告提報董事會。

CTCI shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results. The internal audit unit of CTCI shall formulate relevant audit plans based on the assessment results of the risk of unethical behavior, including the object, scope, project, frequency, etc., and examine the compliance plan accordingly. The internal

audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.

The results of examination in the preceding paragraph shall be reported to senior management and the ethical management dedicated unit and reduced to writing in the form of an audit report to be submitted to the board of directors.

第二十一條 (作業程序及行為指南/ operational procedures and guidelines)

本集團依第六條規定訂定之防範方案應具體規範董事、獨立董事(或監察人)、經理人、受僱人、受任人及實質控制者執行業務應注意事項，其內容至少應涵蓋下列事項：

- 一、提供或接受不正當利益之認定標準。
- 二、提供合法政治獻金之處理程序。
- 三、提供正當慈善捐贈或贊助之處理程序及金額標準。
- 四、避免與職務相關利益衝突之規定，及其申報與處理程序。
- 五、對業務上獲得之機密及商業敏感資料之保密規定。
- 六、對涉有不誠信行為之供應商、客戶及業務往來交易對象之規範及處理程序。
- 七、發現違反企業誠信經營守則之處理程序。
- 八、對違反者採取之紀律處分。

The prevention program established in accordance with Article 6 hereof shall clearly and thoroughly guide directors, independent directors, supervisors, managers, employees, and substantial controllers on how to conduct business. The prevention program should at least contain the following matters:

1. Standards for determining whether improper benefits have been offered or accepted.
2. Procedures for offering legitimate political donations.
3. Procedures and the standard rates for offering charitable donations or sponsorship.
4. Rules for avoiding work-related conflicts of interests and how they should be reported and handled.
5. Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business.
6. Regulations and procedures for dealing with suppliers, clients

and business transaction counterparties suspected of unethical conduct.

7. Handling procedures for violations of these Principles.

8. Disciplinary measures on offenders.

第二十二條 (教育訓練及考核/Training and Performance Evaluation)

本集團之董事長、總經理或高階管理階層應定期向董事、受僱人及受任人傳達誠信之重要性。

本集團宜適時對董事、獨立董事(或監察人)、經理人、受僱人、受任人及實質控制者舉辦教育訓練與宣導，並邀請與集團從事商業行為之相對人參與，使其充分瞭解集團誠信經營之決心、政策、防範方案及違反不誠信行為之後果。

本集團應將誠信經營政策與員工績效考核及人力資源政策結合，設立明確有效之獎懲制度。

The chairperson, general manager, or senior management of CTCI shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis.

CTCI may occasionally organize training and awareness programs for directors, independent directors, supervisors, managers, employees, mandataries, and substantial controllers and invite CTCI's commercial transaction counterparties so they understand CTCI's resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

CTCI shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

第二十三條 (檢舉制度/Whistleblowing System)

本集團宜訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項：

- 一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供集團內部及外部人員使用。
- 二、指派檢舉受理專責人員或單位，檢舉情事涉及董事或高階管理階層，應呈報至獨立董事(或監察人)，並訂定檢舉事項之類

別及其所屬之調查標準作業程序。

三、訂定檢舉案件調查完成後，依照情節輕重所應採取之後續措施，必要時應向主管機關報告或移送司法機關偵辦。

四、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。

五、檢舉人身分及檢舉內容之保密，並允許匿名檢舉。

六、保護檢舉人不因檢舉情事而遭不當處置之措施。

七、檢舉人獎勵措施。

本集團受理檢舉專責人員或單位，如經調查發現重大違規情事或集團有受重大損害之虞時，應立即作成報告，以書面通知獨立董事(或監察人)。

CTCI shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistleblowing system shall include at least the following:

1. An independent mailbox or hotline, either internally established and publicly announced or provided by an independent external institution, to allow company insiders and outsiders to submit reports.
2. Dedicated personnel or unit appointed to handle whistleblowing system. Any tip involving a director or senior management shall be reported to the independent directors. Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.
3. After the investigation of the case is completed, the follow-up measures to be taken shall be determined according to the seriousness of the case and, if necessary, report to the authority or transfer to the judicial organization for investigation.
4. Documentation of case acceptance, investigation processes, investigation results, and relevant documents.
5. Confidentiality of the identity of whistleblowers and the content of reported cases, and allow anonymous reporting.
6. Measures for protecting whistleblowers from inappropriate disciplinary actions due to their whistle-blowing.
7. Whistleblowing incentive measures.

When material misconduct or likelihood of material impairment to

CTCI comes to awareness upon investigation, the dedicated personnel or unit handling the whistleblowing system shall immediately prepare a report and notify the independent directors in written form.

第二十四條 (懲戒與申訴制度/Disciplinary and appeal system)

本集團對於違反誠信經營規定之懲戒與申訴制度，即時於集團內部網站揭露違反人員之職稱、姓名、違反日期、違反內容及處理情形等資訊。

In regards to the violations of the ethical corporate management rules of disciplinary and appeal system, CTCI shall make immediate disclosure on the internal website of the title and name of the violator, the date and details of the violation, and the actions taken in response.

第二十五條 (資訊揭露/Information disclosure)

本集團宜建立推動誠信經營之量化數據，持續分析評估誠信政策推動成效，於集團網站、年報及公開說明書揭露其誠信經營採行措施、履行情形及前揭量化數據與推動成效，並於公開資訊觀測站揭露誠信經營守則之內容。

CTCI shall collect quantitative data about the promotion of ethical management and continuously analyze and assess the effectiveness of the promotion of ethical management policy. CTCI shall also disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data, and the effectiveness of promotion on company websites, annual reports, and prospectuses, and shall disclose the ethical corporate management best practice principles on the Market Observation Post System.

第二十六條 (誠信經營政策與措施之檢討修正/Review and modification of ethical corporate management policies and measure)

本集團應隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、獨立董事(或監察人)、經理人及受僱人提出建議，據以檢討改進集團訂定之誠信經營政策及推動之措施，以提昇集團誠信經營之落實成效。

CTCI shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage directors, independent directors, supervisors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.

第二十七條 (實施/Implementation)

本守則經董事會通過後實施，並提報股東會。修正時亦同。

本集團依前項規定將誠信經營守則提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事(或監察人)不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

本守則對於獨立董事(或監察人)之規定，於審計委員會準用之。

The ethical corporate management best practice principles of CTCI shall be implemented after the board of directors grants the approval, and shall be reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended.

When the ethical corporate management best practice principles are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. An independent director that cannot attend the board meeting in person to express objection or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board of directors meeting.

The provisions regarding supervisors in these Principles shall apply mutatis mutandis to the audit committee.