

台灣智慧電能股份有限公司

Taiwan Smart Electricity & Energy Co., Ltd.

誠信經營守則

Ethical Corporate Management Best Practice Principles

中華民國 115 年 4 月 8 日訂定
Implementation Date: 2026 / 04 / 08

第一條（訂定目的及適用範圍）

本公司本於廉潔、透明及負責之經營理念，建立誠信經營之企業文化及健全發展，以建立良好商業運作模式與風險控管機制，創造永續發展之經營環境，特訂定本守則，具體規範本公司人員於執行業務時應注意之事項。

本守則適用範圍及於本公司之子公司、直接或間接捐助基金累計超過百分之五十之財團法人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。

Article 1 (Purpose and applicable scope)

Ethical Corporate Management Best Practice Principles ("the Principles") are adopted to assist Taiwan Smart Electricity & Energy Co., Ltd. ("TSEE") to foster a corporate culture of ethical corporate management and sound development, and offer a reference framework for establishing good commercial practices.

TSEE is advised to, in accordance with the Principles, adopt its own ethical corporate management best practice principles applicable to its business groups and organizations, which comprise its subsidiaries, any foundation to which TSEE's direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by TSEE ("business group").

第二條（禁止不誠信行為）

本公司之董事、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、監察人、經理人、受僱人、實質控制者或其他利害關係人。

Article 2 (Prohibition of unethical conduct)

When engaging in commercial activities, directors, supervisors, managers, employees, mandataries and persons having substantial control over the company ("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 its directors, supervisors, managers, employees or substantial controllers or other stakeholders.

第三條（利益之態樣）

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。

Article 3 (Types of benefit)

"Benefits" in the Principles mean any items of value, 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）

本公司遵守公司法、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。

Article 4 (Compliance with laws and regulations)

TSEE 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, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

第五條（政策）

本公司應本於廉潔、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。

Article 5 (Policy)

TSEE shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principles of good faith and obtain approval from the board of directors, and establish good corporate governance and risk control and management mechanisms so as to create an operational environment for sustainable development.

第六條（防範方案）

本公司制訂之誠信經營政策，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。

本公司訂定防範方案，應符合本公司及子公司營運所在地之相關法令。

本公司於訂定防範方案過程中，宜與員工、工會、重要商業往來交易對象或其他利害關係人溝通。

Article 6 (Prevention programs)

TSEE's ethical corporate management policy shall clearly and thoroughly prescribe

the specific ethical corporate management practices and the programs to forestall unethical conduct ("prevention programs"), including operational procedures, guidelines, and training.

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

In the course of developing the prevention programs, TSEE is advised to communicate or consult with employees, labor unions members, major trading counterparties, or other stakeholders.

第七條（防範方案之範圍）

本公司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。

本公司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、服務於研發、採購、製造、提供或銷售時直接或間接損害客戶或其他利害關係人之權益、健康與安全。

Article 7 (Scope of prevention programs)

TSEE shall establish a risk assessment mechanism against unethical conduct, analyze and assess on regular basis business activities within its business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly and review its adequacy and effectiveness on a regular basis.

It is advisable for TSEE to refer to prevailing domestic and foreign standards or guidelines in establishing the prevention programs, which shall 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）

本公司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。

本公司應於內部規章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。

本公司針對第一、二項誠信經營政策、聲明、承諾及執行，應製作文件化資訊並妥善保存。

Article 8 (Commitment and implementation)

TSEE shall request its directors and senior management to issue a statement of compliance with the ethical corporate management policy and require in the terms of employment that employees comply with such policy.

TSEE shall clearly specify in its rules the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.

TSEE shall compile documented information on the ethical corporate management policy, statement, commitment and implementation mentioned in the first and second paragraphs and retain said information properly.

第九條（誠信經營商業活動）

本公司應本於誠信經營原則，以公平與透明之方式進行商業活動。

本公司於商業往來之前，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，避免與涉有不誠信行為者進行交易。

本公司與代理商、供應商、客戶或其他商業往來交易對象簽訂之契約，其內容宜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。

Article 9 (Ethical corporate management in commercial activities)

TSEE shall engage in commercial activities in a fair and transparent manner based on the principles of ethical corporate management.

Prior to any commercial transactions, TSEE shall take into consideration the legality of its 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 its agents, suppliers, clients, or other trading counterparties, TSEE should include in such contracts terms requiring compliance with the ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, TSEE may at any time terminate or rescind the contracts.

第十條（禁止行賄及收賄）

本公司及董事、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。

Article 10 (Prohibition against offering or accepting bribes)

When conducting business, TSEE and its 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）

本公司及董事、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公司內部相關作業程序，不得藉以謀取商業利益或交易優勢。

Article 11 (Prohibition against illegal political donations)

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, TSEE and its directors, supervisors, managers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and its own 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）

本公司及董事、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。

Article 12 (Prohibition against improper charitable donations or sponsorship)

When making or offering donations and sponsorship, TSEE and its 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）

本公司及董事、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。

Article 13 (Prohibition against unreasonable gifts, hospitality, or other improper benefits)

TSEE and its 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）

本公司及董事、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、公司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。

Article 14 (Prohibition against infringing intellectual property rights)

TSEE and its directors, supervisors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the company'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）

本公司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。

Article 15 (Prohibition against unfair competitive conduct)

TSEE 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（防範服務損害利害關係人）

本公司及董事、監察人、經理人、受僱人、受任人與實質控制者，於服務之研發、採購、提供或銷售過程，應遵循相關法規與國際準則，確保服務之資訊透明性及安全性，宜制定且公開其客戶或其他利害關係人權益保護政策，並落實於營運活動，以防止服務直接或間接損害客戶或其他利害關係人之權益、健康與安全。有事實足認其服務有危害客戶或其他利害關係人安全與健康之虞時，原則上應立即停止其服務。

Article 16 (Preventing services from damaging stakeholders)

In the course of research and development, procurement, provision, or sale of services, TSEE and its 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, its services. They should also adopt and publish a policy on the protection of the rights and interests of clients or other stakeholders, and carry out the policy in its operations, with a view to preventing its services from directly or indirectly damaging the rights and interests, health, and safety of clients or other stakeholders. Where there are sufficient facts to determine that the company's services are likely to pose any hazard to the safety and health of clients or other stakeholders, the company shall, in principle, suspend the services immediately.

第十七條（組織與責任）

本公司之董事、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，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進。

本公司為健全誠信經營之管理，由相關權責單位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，並定期（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公司經營策略，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，及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。

Article 17 (Organization and responsibility)

The directors, supervisors, managers, employees, mandataries, and substantial controllers of TSEE 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, TSEE shall establish a dedicated unit and avail itself of adequate resources and staff itself with competent personnel, 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 shall report to the board of directors on a regular basis (at least once a year):

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 corporate management in compliance with the requirements of laws and regulations.
2. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly 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 corporate management are effectively operating, and preparing reports on the regular assessment of compliance with ethical corporate management in operating procedures.

第十八條（業務執行之法令遵循）

本公司之董事、監察人、經理人、受僱人、受任人與實質控制者於執行業務

時，應遵守法令規定及及防範方案。

Article 18 (Legal compliance in conducting business)

TSEE and its 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）

本公司應制定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、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公司有無潛在之利益衝突。

本公司董事、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，如有害於公司利益之虞時，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，不得當相互支援。本公司董事、監察人、經理人、受僱人、受任人與實質控制者不得藉其在公司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。

Article 19 (Recusal for conflict of interest)

TSEE shall adopt 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, 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, supervisors, managers, and other stakeholders attending or present at board meetings of TSEE, 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 the company, 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.

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

第二十條（會計與內部控制）

本公司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，俾確保制度之設計及執行持續有效。

本公司應依不誠信行為風險之評估結果，由負責相關業務之管理部門或指定人員，定期就防範不誠信行為之措施進行查核，其內容得包括查核對象、範

圍、項目及頻率等，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，並留存相關紀錄提報董事會。

Article 20 (Accounting and internal control)

TSEE 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 relevant departments or dedicated units of TSEE shall, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans including auditees, audit scope, audit items, audit frequency, etc., and examine accordingly the compliance with the prevention programs. The relevant departments or dedicated units 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 corporate management dedicated unit and put down in 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）

本公司應依第六條規定訂定作業程序及行為指南，具體規範董事、監察人、經理人、受僱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。

Article 21 (Operational procedures and guidelines)

TSEE shall establish operational procedures and guidelines in accordance with Article 6 hereof to guide directors, supervisors, managers, employees, and substantial controllers on how to conduct business. The procedures and guidelines 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 trading counterparties suspected of unethical conduct.
7. Handling procedures for violations of Ethical Corporate Management Best Practice Principles.
8. Disciplinary measures on offenders.

第二十二條（教育訓練及考核）

本公司之董事長、總經理或高階管理階層定期向董事、受僱人及受任人傳達誠信之重要性。

本公司定期對董事、監察人、經理人、受僱人、受任人及實質控制者舉辦教育訓練或宣導，並得邀請與公司從事商業行為之相對人參與，使其充分瞭解公司誠信經營之決心、政策、防範方案及違反不誠信行為之後果。

本公司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。

Article 22 (Training and appraisal programs)

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

TSEE shall periodically organize training and awareness programs for directors, supervisors, managers, employees, mandataries, and substantial controllers and invite the companies' commercial trading counterparties so they understand TSEE's resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

TSEE 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）

本公司應訂定具體檢舉制度，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，供公司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，並宜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。
- 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。
- 八、在具備充分事證之情況下得接受檢舉，並應訂定相關受理條件。

本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司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。檢舉案件結案後，如取得具體新事證，得經專責人員評估其合理性及必要性後，重啟調查程序。

Article 23 (Whistleblowing system)

TSEE shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing 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 internal and external personnel of the company to submit reports.
2. Dedicated personnel or unit appointed to handle the whistle-blowing system. Any tip involving a director or senior management shall be reported to the independent directors or supervisors. Categories of reported misconduct should be delineated and standard operating procedures for the investigation of each should be adopted.
3. Follow-up measures to be adopted depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority.
4. Documentation of case acceptance, investigation processes, investigation results, and relevant documents.
5. Confidentiality of the identity of whistle-blowers and the content of reported cases.
6. Measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.
7. Whistle-blowing incentive measures.
8. Acceptance of reports, provided that sufficient and substantive evidence is submitted, along with the establishment of relevant acceptance criteria and investigation principles.

When material misconduct or likelihood of material impairment to TSEE comes to its awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors or supervisors in written form.

Where new and substantive evidence is obtained after a case has been closed, the responsible personnel may, upon assessing its reasonableness and necessity, reopen the investigation.

第二十四條（獎戒與申訴制度）

本公司應明訂及公布違反誠信經營規定之相關懲戒與申訴制度，並即時透過內部電子郵件、公文或內部公告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。

Article 24 (Disciplinary and appeal system)

TSEE shall adopt and publish a well-defined disciplinary and appeal system for handling violations of the ethical corporate management rules, and shall make immediate disclosure through internal emails, official documents, or internal announcements 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）

本公司宜於公司所屬之平台揭露本守則，修正時亦同。

Article 25 (Information disclosure)

TSEE should disclose its ethical corporate management best practice principles on its own platforms. The same procedure shall be followed when the principles have been amended.

第二十六條（誠信經營政策與措施之檢討修正）

本公司應隨時注意國內外誠信經營相關規範之發展，據以檢討改進本守則及推動之措施，以提昇公司誠信經營之落實成效。

Article 26 (Review and amendment of ethical corporate management policies and measures)

TSEE shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management, 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 corporate management.

第二十七條（施行）

本守則經董事會通過後實施，修正時亦同。

Article 27 (Implementation)

The ethical corporate management best practice principles shall be implemented after the board of directors grants the approval. The same procedure shall be followed when the principles have been amended.