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1. 目的：Purpose:

本公司為維護誠信經營與廉潔風氣，所有同仁皆有義務，在合法範圍內，儘量擴大公司之利益；亦皆有責任，防止公司利益減損或流失。本公司期望全體同仁在從事日常工作及執行業務時，應遵守公司之從業道德標準，以獲得大眾信任，防止利用職權謀取私利，並確保公司得以持續成長與發展。

The Company is committed to maintaining integrity and a culture of honesty. All employees have the obligation to maximize the Company's benefits within legal boundaries and are responsible for preventing any loss or damage to the Company's interests. The Company expects all employees to adhere to ethical standards in their daily work and business activities, in order to earn public trust, prevent the misuse of authority for personal gain, and ensure the Company's sustained growth and development.

2. 範圍：Scope:

2.1 適用於本公司全體員工（包含主管及經理人）。

The regulation applies to all employees of the Company (including executives and managers).

2.2 適用於本公司所有供應商、協力廠商及合夥人。

The regulation applies to all suppliers, contractors, and partners of the Company.

2.3 適用於本公司所有客戶。

The regulation applies to all customers of the Company.

3. 權責：Responsibilities:

3.1 策略執行單位：負責辦法制訂和實施監督。

Executive Strategy Department: Responsible for drafting and supervising the implementation of the policy.

3.2 人力資源單位：向員工宣導相關要求。

Human Resources Department: Responsible for promoting the relevant requirements to employees.

3.3 資材單位：負責向供應商宣導公司供應商道德政策及對供應商在道德方面的要求。

Logistics Department: Responsible for informing suppliers about the Company's supplier ethics policy and ethical requirements.

3.4 公司各業務部門：當客戶詢問本公司道德政策或從業原則時，負責向客戶說明本公司政策及對本公司同仁在道德方面的要求。

All Business Departments: Responsible for explaining the Company's policies and ethical requirements to customers when they inquire about the Company's ethical policies or principles.

3.5 稽核與法務單位：提供必要處理協助。

Audit and Legal Departments: Provide necessary assistance in handling related matters.

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4. 定義：Definition:

檢舉包含署名檢舉、匿名檢舉、口頭檢舉、電話檢舉、E-mail 檢舉及書面檢舉等。

Reporting includes signed reports, anonymous reports, verbal reports, telephone reports, email reports, and written reports.

5. 作業內容：Operational Contents:

5.1 道德與誠信：Ethics and Integrity:

5.1.1 本公司致力奉行商業道德，堅持以誠信經營的原則。本守則旨在規範本公司及全體員工應遵守所有適用的法律要求和公司政策。任何人如對任何道德或法律事宜有疑問，應徵詢其部門主管或公司人資單位專業意見。

The Company is committed to practicing business ethics and adhering to the principles of integrity in operations. This regulation aims to regulate that the Company and all its employees comply with all applicable legal requirements and Company policies. If anyone has questions regarding ethical or legal matters, they should seek professional advice from their department head or the Human Resources Department.

5.1.2 道德標準不侷限於法律條文。即使在法律容許前提下，仍應秉持誠信從事所有業務及避免任何利益衝突。

Ethical standards are not limited to legal provisions. Even when permitted by law, all business activities should still be conducted with integrity, avoiding any conflicts of interest.

5.1.3 道德與誠信原則包括（本條亦適用於本公司所有供應商、協力廠商及合夥人）：

The principles of ethics and integrity include (These principles apply to all Company suppliers, contractors, and partners):

(1) 以誠信態度進行各項業務，並忠實地記錄所有往來事項。

Conduct all business activities with honesty and faithfully record all transactions.

(2) 執行任務時，需確保商業資料保密，並保存完整的商業和營運記錄，以及尊重公司、客戶和合作夥伴的商業資產與智慧財產。

Ensure the confidentiality of business data when performing tasks, maintain complete business and operational records, and respect the commercial assets and intellectual property of the Company, customers, and partners.

(3) 公司帳簿、發票、記錄、分錄、資金和資產必須妥善編訂和保存。不得在分錄、記錄、財務報表或其他文件內編造虛假、誤導之聲明或記錄，及蓄意隱瞞或掩飾公司交易實況。

The Company's account books, invoices, records, ledgers, funds, and assets must be properly documented and maintained. No false or misleading statements or records may be created in ledgers, records, financial statements, or other documents. Deliberate

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concealment or misrepresentation of the company's transactions is prohibited.

- (4) 不得在銀行或任何第三者機構開立、維持或使用任何秘密帳戶，進行與公司相關之帳務。不得銷毀、竄改或偽造任何可能與調查、訴訟或法律相關處理程序有關的記錄。

No secret accounts shall be opened, maintained, or used in banks or with any third parties for transactions related to the Company's accounts. No records related to investigations, lawsuits, or legal proceedings should be destroyed, altered, or falsified.

- (5) 若發現有違操守或有違反本守則嫌疑之事件，所有同仁均有義務向管理階層檢舉。All employees are obligated to report any unethical conduct or suspected violations of this regulation to management.

5.2 尊重個人及客戶：Respect for Individuals and Customers:

- 5.2.1 本公司重視每位員工之隱私及誠信，並採取嚴格標準以保障員工隱私、個人資料的保密。對客戶及其他人士的商業資料也應秉持上述原則處理。

The Company values the privacy and integrity of each employee and adopts strict standards to protect employees' privacy and the confidentiality of personal information. The same principles should apply to the handling of commercial information related to customers and other individuals.

- 5.2.2 每個員工應盡力公平對待本公司之客戶、供應商、競爭者及其他員工。任何員工均不得操弄、隱瞞或濫用專有資訊、錯誤陳述重要事實或為其他不公平交易之行為。

Every employee should strive to treat the Company's customers, suppliers, competitors, and other employees fairly. No employee may manipulate, conceal, misuse proprietary information, misrepresent key facts, or engage in any other unfair business practices.

- 5.2.3 公司內保持公開的溝通管道，鼓勵員工參與公司事務及向各級主管反應意見。

The Company maintains open communication channels and encourages employees to participate in Company affairs and provide feedback to their supervisors at all levels.

- 5.2.4 避免苛刻或非人道的對待員工，包括暴力、性暴力、性騷擾、性侵犯、體罰、心理或生理壓逼、欺凌、公開羞辱或口頭辱罵；也不得威脅進行任何此類行為。

Harsh or inhumane treatment of employees, including violence, sexual violence, sexual harassment, sexual assault, corporal punishment, mental or physical pressure, bullying, public humiliation, or verbal abuse, is prohibited. Threatening to engage in such behaviors is also forbidden.

5.3 迴避利益衝突：Avoiding Conflicts of Interest:

- 5.3.1 所有員工均應迴避可能出現利益衝突的情況，例如在非關係企業兼職、為本人或親屬與公司洽談或進行交易。每一員工均不得(1)為其個人私利而竊取經由使用公司財產、

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資訊或利用其職位而得知之公司機會；(2) 透過使用公司財產、資訊或藉由職務之便而獲取私利或與公司競爭。

All employees should avoid situations that may present a conflict of interest, such as taking part-time jobs at unrelated companies, or negotiating or conducting transactions on behalf of themselves or relatives with the Company. No employee may (1) take personal advantage of opportunities discovered through the use of Company property, information, or position; (2) gain personal benefits or compete with the Company by using Company property, information, or their position.

5.3.2 員工應避免與公司利益發生衝突，若有潛在利益衝突，應主動向主管報告。

Employees should avoid conflicts of interest with the Company. If a potential conflict arises, they should proactively report it to their supervisor.

5.3.3 任何可能將公司資源或利益輸送給自己或親友之行為，原則皆應禁止。

Any actions that could transfer Company resources or benefits to oneself or relatives should be prohibited in principle.

5.3.4 所有員工禁止在未經公司作適當授權時，向外界提供或揭露機密資料。嚴禁以機密或內幕消息謀取個人利益，或嘉惠、傷害他人。

All employees are prohibited from disclosing or providing confidential information to external parties without proper authorization from the Company. Using confidential or insider information for personal gain or to benefit or harm others is strictly prohibited.

5.3.5 所有員工禁止為了規避本守則，而透過代理人、合作夥伴或其他代表從事上述活動。

All employees are prohibited from engaging in the above activities through agents, partners, or other representatives to circumvent this regulation.

5.3.6 所有參與各項審查、評等或選擇供應商的人員，應避免涉及任何可能被視為會影響公平決定的情況。

Any personnel involved in reviewing, evaluating, or selecting suppliers must avoid any situation that may be perceived as affecting fair decisions.

5.3.7 除非事先獲得公司董事會批准，並且不違反任何適用法律，員工不得為本人或親屬尋求或接受公司的貸款，或要求公司作出債務擔保。

Unless prior approval is obtained from the Company's board of directors and is not in violation of any applicable laws, employees must not seek or accept loans from the Company or ask the Company to provide debt guarantees for themselves or their relatives.

5.3.8 若非因公司業務而須動用公司的服務、設備、設施、物品或其他資源，必須事先取得授權。所有員工均應確保公司資產皆能獲得有效運用。公司之有形或無形資產僅得由獲有授權之員工或其指定之人，於本公司合法營業之範圍內使用之。

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Unless for Company business purposes, employees must obtain authorization before using Company services, equipment, facilities, items, or other resources. All employees should ensure that Company assets are used effectively. The Company's tangible or intangible assets may only be used by authorized employees or their designees within the scope of the Company's legitimate business.

5.4 饋贈與業務款待：Gifts and Business Entertainment:

5.4.1 所有員工及其家屬均不得向客戶、供應商或其他與公司業務相關的人士，收受或給予回扣或其他不正當利益。

Employees and their family members are prohibited from receiving or giving kickbacks or other improper benefits from or to customers, suppliers, or any other parties related to the Company's business.

5.4.2 基於公務需要且係偶發而無影響特定權利義務之虞時，如在國內（外）訪問、接待外賓、推動業務及溝通協調時，依禮貌、慣例或習俗所為之活動，得受贈之，惟受贈之單項財物市價應在相當於美金壹佰元以下。三節以外的受贈頻率，每季不超過兩次。

If, due to business needs and when there is no risk of affecting specific rights or obligations, such as during domestic or international visits, receiving foreign guests, promoting business, or facilitating communication, it is permissible to receive gifts based on etiquette, customary practices, or traditions. However, the value of individual gifts should not exceed USD 100. Outside of the three major festivals, the frequency of receiving gifts should not exceed twice per quarter.

5.4.3 如因顧慮婉拒造成不妥而暫時收受超過 5.4.2 所規定價值的禮品時，事後應於 7 天內報備主管並繳交人力資源單位統一處理。

If there are concerns about inappropriate rejection of a gift exceeding the value stipulated in 5.4.2, employees may temporarily accept the gift. It should be reported to the supervisor within 7 days and submitted to the Human Resources Department for unified processing.

5.4.4 如為維持正當的業務關係，而需贈送禮品予業務相關人士，應盡量採用印有公司標誌的禮品或單項財物市價在相當於美金壹佰元以下。

If it is necessary to present gifts to business-related individuals to maintain legitimate business relationships, employees should, where possible, opt for gifts bearing the Company logo, or individual gifts with a market value of less than USD 100.

5.4.5 接受或安排任何業務款待，均應符合一般商業禮節之常規，不得過度奢華或頻繁，造成大量或不必要之支出。

Accepting or arranging any business entertainment should comply with general commercial etiquette and must not be excessively lavish or frequent, resulting in significant or unnecessary

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expenses.

5.5 完整、允當、正確、及時且可理解之揭露：Complete, Fair, Accurate, Timely, and Understandable Disclosures:

5.5.1 本公司所有帳簿表冊或紀錄應能完整、允當、正確與及時反應所有交易及資產處分。
All Company books, records, and accounts must fully, fairly, accurately, and timely reflect all transactions and disposals of assets.

5.5.2 所有參與公司揭露程序的員工均應知悉且了解其職責範圍內，公司應遵行的揭露程序。並盡力確保申報或遞送載有相關資訊的文件或其他對公眾揭露的資訊是以完整、允當、正確、及時且可理解之方式為之。

Employees involved in the Company's disclosure process must be aware of and understand the Company's disclosure requirements within their scope of responsibility. They should make every effort to ensure that documents and other publicly disclosed information containing relevant data are reported or submitted in a complete, fair, accurate, timely, and understandable manner.

5.5.3 財務報表及相關揭露不得有任何重要錯誤對本公司至為重要。所有員工均不得有意識地，或促使他人，對會計師或律師就有關查核或對任何政府機關申報或申請事項為重大之誤導、不完整或錯誤陳述。

Financial statements and related disclosures must not contain any material errors that are critical to the Company. No employee shall knowingly, or cause others to, mislead, omit, or make false statements to auditors or legal counsel regarding matters related to audits or filings with any governmental agency.

5.5.4 任何個人或其他受其指示之人，如知悉（或應知悉）其行為可能導致本公司財務報表有重大誤導之可能，均不得直接或間接以強迫、操縱、誤導或詐騙等方式影響任何本公司之稽核人員或會計師。

No individual or their instructed agents, knowing or having reason to know that their actions could materially mislead the Company's financial statements, shall directly or indirectly coerce, manipulate, mislead, or fraudulently influence any Company auditor or accountant.

5.5.5 供應商之從業道德要求，可通過供應商大會、信函、E-mail 等方式進行宣導，必要時可列為合約的一部份。

The ethical requirements for suppliers may be communicated through supplier conferences, letters, emails, or incorporated into contracts when necessary.

5.5.6 向客戶之從業道德宣示，可通過公司網站，公司最高長官簽核之客戶承諾書等方式進行。

The Company's ethical commitments to customers may be communicated through the

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Company's website or customer commitment letters signed by the Company's highest officer.

5.5.7 對公司員工之從業道德要求，主要教育訓練為主，以張貼宣傳廣告，網路培訓，制作宣傳卡片等方式為輔進行宣導，以期望獲得最好之傳達效果。

Ethical requirements for employees will primarily be promoted through education and training. Supplementary methods, such as posting advertisements, online training, or producing promotional cards, will be employed to ensure effective communication.

5.6 從業道德守則暨防舞弊行為之施行及檢舉、防報復之保護措施：Implementation of Code of Ethic and Anti-Fraud Behavior, Reporting, and Protection Against Retaliation:

5.6.1 所有員工均應遵守政府法令及本公司既訂規則和程序。

All employees must comply with government laws and the Company's established rules and procedures.

5.6.2 相關人員對任何違反政府法令、從業道德規範或舞弊之行為應保持警覺，當有疑問或發現任何違反政府法令、從業道德守則或舞弊情事（例如：資產的竊取、不當手段取得的收入、不當之支出、不當的財務報導、主管濫用職權已獲取不當利益、或資訊科技舞弊）之行為時，應依「公司內外部人員對於不合法與不道德行為之檢舉處理辦法（MP-CM16）」方式提出檢舉：

Relevant personnel should remain vigilant about any violations of government laws, ethical standards, or fraudulent behavior. In cases of doubt or upon discovering any violation of laws, Code of Ethic, or fraudulent activity (such as theft of assets, improper gains, improper expenditures, inaccurate financial reporting, abuse of authority by supervisors for improper benefits, or IT-related fraud), they should report the matter through the "Procedure for Internal and External Personnel to Report Illegal and Unethical Behavior (MP-CM16)" using the following methods:

- (1) 寄件函報郵件地址：115603 臺北市南港區園區街 3-2 號 6 樓
Mail: 6F., No. 3-2, Yuanqu St., Nangang Dist., Taipei City 115603
- (2) 檢舉電子信箱：MIC@micb2b.com
Email: MIC@micb2b.com
- (3) 檢舉專線電話：(02) 2655-8779
Reporting hotline: (886)-2-2655-8779

以上檢舉管道公告於公司網站，供內部及外部人員使用。

These reporting channels are published on the Company's website for use by both internal and external personnel.

5.6.3 對於舉發任何違反從業道德守則或舞弊之行為和參與的調查過程之員工，公司將給予保密及保護以避免遭受不公平的報復或對待。

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The Company will maintain confidentiality and protection for employees who report any violations of Code of Ethic or fraudulent behavior and those who participate in the investigation process to prevent unfair retaliation or treatment.

- 5.6.4 違反從業道德守則或有舞弊情事者，公司將視情節輕重，採取各項適當之處分。每一員工均有責任仔細閱讀、了解並遵守本守則之內容。若有疑義，應立即尋求說明。任何有關法令或本準則之要求之問題，可向本公司人事單位主管提出。

For those who violate Code of Ethic or engage in fraudulent behavior, the Company will take appropriate disciplinary action based on the severity of the offense. Every employee has the responsibility to carefully read, understand, and comply with this regulation. If there are any doubts, they should seek clarification immediately. Any questions regarding legal or guideline requirements can be directed to the Company's Human Resources Department.

- 5.6.5 公司所有供應商、協力廠商及合夥人可參照 5.6.2 規定及要求對不道德行為進行檢舉。All suppliers, contractors, and partners of the Company may refer to the regulations and requirements in 5.6.2 to report unethical behavior.

- 5.6.6 一旦有發生對外單位索賄或者暗示收受好處時，相關負責人要向其講明本公司反賄賂與反腐敗政策。情節嚴重者將逕依法檢舉；另公司無論是與公務人員或民營機構之工作人員處理業務，公司均不容忍、允許或參與賄賂、貪污或不道德行為。同仁因拒絕賄賂、貪污或不道德行為，而致使公司喪失訂單或面臨政府單位罰鍰，公司亦將承諾予以保護，不會有任何不利之行為（包括但不限於解除勞動契約、降級、減薪等）。

In the event that an external party solicits or implies bribery, the relevant person must clearly state the Company's anti-bribery and anti-corruption policy. If the situation is serious, it will be reported to the authorities. The Company, whether dealing with government officials or private organizations, does not tolerate, allow, or participate in bribery, corruption, or unethical behavior. If an employee loses an order or the Company faces fines from government agencies due to refusal of bribery, corruption, or unethical behavior, the Company commits to protecting the employee from any adverse actions (including, but not limited to, termination of employment, demotion, or salary reduction).

- 5.7 豁免及修正：Exemptions and Amendments:

- 5.7.1 本公司得於某些特定情形下豁免員工得不遵守本守則之規定。本公司董事會僅得在例外的情形下，同意管理階層免于遵守本守則規定之豁免。本公司將向股東揭露，說明被豁免之管理階層姓名及理由。

The Company may grant exemptions to employees from compliance with this regulation in certain circumstances. The Company's Board of Directors may only approve exemptions for management under exceptional circumstances. The Company will disclose to shareholders the

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name and reasons for the exemption of the management personnel involved.

- 5.7.2 本公司應立即揭露任何對本守則之修改。所有員工對於本公司修改後之內容，均有確實了解之義務。

The Company will promptly disclose any modifications to this regulation. All employees are obligated to fully understand the revised content of the regulation.

5.8 知識產權：Intellectual Property:

- 5.8.1 知識產權包括各種財產，如電腦程式、技術資料和發明。某些知識產權應該或可以通過著作權、專利權、商標權、營業秘密和其它依智慧財產權相關法律所制定之相關保護發明創作法規等獲得特殊保護。

Intellectual property includes various assets, such as computer programs, technical data, and inventions. Certain intellectual property can and should be protected through copyrights, patents, trademarks, trade secrets, and other related legal protections under intellectual property laws.

- 5.8.2 員工智慧財產權歸屬：員工因職務上或與職務相關因而獲致之資訊、研究成果、著作、發明、創作及相關智慧財產等，其所有權與智慧財產權皆歸屬公司所有，姓名表示權則歸屬於創作人。員工非因職務或職務相關所完成之發明、創作及著作等，公司得於公司內部實施使用該智慧財產權，而關於智慧財產權之所有權公司得支付合理報酬後，讓與取得該智慧財產權之所有權。

Employee Intellectual Property Ownership: Any information, research results, works, inventions, creations, or other related intellectual property obtained by employees in relation to their job duties or as a result of their employment belongs to the Company, with the right to be identified as the creator retained by the employee. If an invention, creation, or work is unrelated to the employee's job duties, the Company may still use the intellectual property internally, and ownership may be transferred to the Company upon payment of reasonable compensation.

- 5.8.3 侵權責任與注意義務：員工因故意或過失，侵害他人或本公司智慧財產權，而致本公司遭受損害者，由行為人以及保證人對本公司負損害賠償責任，並自負相關之刑事侵權責任。各事業部門之各階主管負有提醒並告知所屬員工注意智慧財產權相關問題與規定之責任，若發生前述情事者，該部門主管應無條件接受公司行政處分。員工於職務相關上完成之研究成果、著作、發明及創作等，應視為公司機密資產，不得擅自對外公開、販售、申請專利。樣品送交客戶或合作廠商參考或製造前，應由事業單位會同法務單位與客戶或合作廠商簽立保密合約。

Infringement Liability and Duty of Care: Employees who intentionally or negligently infringe on the intellectual property rights of others or the Company and cause damage to the Company

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will be held liable for damages and may face criminal charges. Supervisors at all levels are responsible for informing and reminding employees to be mindful of intellectual property issues and regulations. Should any violations occur, the supervisor must unconditionally accept administrative penalties from the Company. Research results, works, inventions, and creations completed by employees as part of their job duties are considered Company confidential assets and must not be disclosed, sold, or patented without authorization. Before samples are sent to customers or partners for reference or production, the Business Department and the Legal department must sign a confidentiality agreement with the customer or partner.

5.8.4 知識產權是公司最寶貴的資產，必須受到嚴格保護。員工必須按照公司的指導規定正確保護資產。若員工存有任何疑問，應徵詢相應的指導意見。

Intellectual property is one of the Company's most valuable assets and must be strictly protected. Employees must follow Company guidelines to protect these assets appropriately. If employees have any doubts, they should seek appropriate guidance.

5.9 罰責：Penalties:

5.9.1 檢舉之獎勵：糾正或檢舉違反廉潔守則情事，是維護同仁、公司及股東權益之行為，凡經查證屬實者，將予適當之獎勵。

Rewards for Reporting: Correcting or reporting violations of the regulation of ethics is a behavior that safeguards the interests of colleagues, the Company, and shareholders. Verified reports will be rewarded appropriately.

5.9.2 有下列情形者，應予以處分：

Disciplinary actions will be taken in the following situations:

(1) 同仁有違反從業道德守則者。

Employees violate the rules of Code of Ethic.

(2) 同仁之直屬主管：因督導不周，致所屬人員發生違反從業道德守則者。明知所屬人員有違反從業道德守則，而予庇護或不予舉發者。

Supervisors: If a supervisor's inadequate oversight leads to subordinates violating the Code of Ethic, or if they knowingly protect or fail to report violations.

(3) 各項業務之驗收人、證明人或審查人員：因職務上之疏忽，未發現同仁違反從業道德守則者。明知所驗收、證明、審查之業務內容，有違反從業道德守則，而不予舉發者。

Reviewers or approvers of business activities: If negligence in their duties causes them to overlook violations of Code of Ethic by employees, or if they fail to report violations they know exist in the business they review or approve.

5.9.3 處分規定：違反從業道德守則，除所獲取之各項不正當利益，均應追繳發還被索取人

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或公司外，並依情節之大小，予以免職及法律之處分。

Disciplinary Actions: In addition to recovering any improperly obtained benefits, violators of Code of Ethic will face dismissal and legal consequences based on the severity of the violation.

5.9.4 自首之處理：Handling of Voluntary Confessions:

(1) 同仁有違反從業道德守則之事實，事後自首者得減輕或免除其處分

Employees who voluntarily confess to violating Code of Ethic after the fact may have their penalties reduced or waived.

(2) 集體違反從業道德守則者，對其第一位自首者，得免除其處分。

In cases of collective violations, the first individual to confess may be exempt from punishment.

6. 相關文件：Related Documents:

6.1 道德行為準則 (MP-CM09)。

Codes of Ethical Conduct (MP-CM09).

6.2 企業誠信經營守則 (MP-CM08)。

Ethical Corporate Management Best Practice Principles (MP-CM08).

6.3 公司內外部人員對於不合法與不道德行為之檢舉處理辦法 (MP-CM16)。

Procedures for Handling the Reporting of Illegal and Unethical Behavior by Internal and External Personnel (MP-CM16).

7. 使用表單：無。Forms Used: None.