

### 1.1.5 Membership in Trade Associations

SinoPac Holdings actively participates in financial industry associations, maintaining ongoing engagement and cooperation with industry peers while supporting various government financial policies. In 2025, total amount devoted to public associations engaging in supporting or participating in financial industry initiatives was about NT\$9.57 million, of which the top three domestic public associations that SinoPac Holdings contributed the most were the Bankers Association of the of the R.O.C. (NT\$3,338,535), the Trust Association of R.O.C. (NT\$2,396,659), and the Securities Investment Trust and Consulting Association of the R.O.C. (NT\$640,229). The amount donated to political organizations, candidates, or other interest groups in the past five years has been zero. The Company also does not engage in any direct lobbying activities, including climate-related lobbying. For more information on SinoPac Holdings' donation management policy, please refer to the Sustainability section of the Company's official website. 

In 2023, Taiwan enacted the Climate Change Response Act, formally incorporating the 2050 net-zero emissions target into law and establishing carbon fee and carbon trading mechanisms. Subsequently, in 2024, Taiwan's Financial Supervisory Commission (FSC) released the Green and Transition Finance Action Plan, which aims to direct private capital toward sustainable infrastructure and low-carbon technologies, strengthen financial institutions' resilience to ESG and emerging risks, enhance sustainability awareness and capacity building, expand the influence of sustainable finance, and increase Taiwan's international visibility in sustainable finance. In response to evolving domestic and international policy trends, SinoPac Holdings actively supports the goals of the Paris Agreement and has committed to achieving net-zero emissions by 2050. In late 2024, the Company published its "Net-Zero Commitment Implementation Plan." The Company supports government initiatives on green and sustainable finance and, through participation in industry associations and sustainability-related organizations, continues to monitor and engage in discussions on climate change and net-zero emissions. This enables the Company to stay informed of policy and market developments, serving as a key reference for advancing sustainable finance and net-zero initiatives.

To ensure that its participation in climate-related lobbying activities and associations is consistent with SinoPac's net-zero commitment, decarbonization policy, carbon reduction targets, and the goals of the Paris Agreement, SinoPac Holdings has formulated the "Participation in Climate-related Lobbying Activities and Associations Management Guidelines ", which covers SinoPac Holdings and its subsidiaries. If any participating activity or association's climate stance is inconsistent with that of SinoPac Holdings, it must be reported to the President of SinoPac Holdings. After publicly stating SinoPac's position and active communication, whether to continuously provide financial support or withdrawal will be evaluated and determined depending on the nature of the association. SinoPac commits to regularly disclose information regarding its participation in climate-related lobbying activities and trade associations. In 2025, all climate-related associations in which SinoPac Holdings participated aligned with the Company's climate position.

#### SinoPac Holdings management mechanism for joining trade associations and participating in lobbying activities

|                                                 | Participating in climate-related lobbying activities                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Membership in trade associations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Governance framework and accountability</b>  | The company should set up an internal project team, and the president serve as the convener or vice president who was appointed by the President.                                                                                                                                                                                                                                                                                                                                                               | The presidents of SinoPac Holdings and each subsidiary should appoint a management unit to coordinate and manage relevant affairs related to climate issues of the participating associations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Management system</b>                        | The content of the lobbying activities should be approved in advance by the president of the respective company. SinoPac's subsidiaries are required to submit the content to the President of SinoPac Holdings for record-keeping. After lobbying activities, the results of the meetings should be submitted to the president of each company, and subsidiaries should also submit the result to the President of SinoPac Holdings for record-keeping with a copy sent to the company's Sustainability Office | <ul style="list-style-type: none"><li>Participating representatives must be submitted to the supervisor at a certain level or above, and should be appointed with the consent of the President.</li><li>Participating representatives are required to notify the President, the management unit and relevant supervisors by email or in writing before attending the meetings, with a copy sent to the company's Sustainability Office. After the meeting, the key points and resolutions of the meeting should be summarized and submitted to the above-mentioned supervisors by email or in writing, with a copy sent to the company's Sustainability Office.</li></ul> |
| <b>Review and monitoring process mechanisms</b> | Any participation in climate-related lobbying activities should align with SinoPac's climate position and Paris Agreement                                                                                                                                                                                                                                                                                                                                                                                       | The climate position of the trade associations should be assessed before joining any new association. After joining, annual evaluations are required to ensure alignment with SinoPac's climate position and Paris Agreement                                                                                                                                                                                                                                                                                                                                                                                                                                              |

SinoPac Holdings is a member of the Business Council for Sustainable Development of Taiwan (BCSD Taiwan). Chairperson Ms. Shi-Kuan Chen serves as an Executive Supervisor of BCSD Taiwan. The Company supports BCSD Taiwan in promoting the adoption of sustainability-related frameworks and advancing initiatives in areas such as climate change, CDP disclosure, natural capital, and sustainable finance, thereby helping Taiwanese enterprises advance sustainable development and align with international standards. Bank SinoPac is also one of the founding members of BCSD Taiwan's Sustainable Finance Promotion Platform and the Taiwan Nature Positive Initiative (TNPI). SinoPac Holdings and Bank SinoPac have jointly supported BCSD Taiwan in publishing reports related to net-zero transition, natural capital, and the circular economy since 2022.

| Reports Published by BCSD Taiwan Supported by SinoPac Holdings and Bank SinoPac        |                                                                                     |                                                                                                      |                                                                                     |
|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 2022:<br>Industry Net-Zero Transition Strategy Recommendations – Corporate Perspective |  | 2024:<br>Guidelines for Climate and Nature-Positive Action in Industry                               |  |
| 2023:<br>Connecting Finance and Natural Capital (Chinese Translation)                  |  | 2025:<br>Towards a Global Circular Vision – GCP Framework and Taiwan's Industrial Circular Practices |  |

SinoPac Holdings, Bank SinoPac, and SinoPac Securities jointly support the “1.5°C Climate Action Declaration” initiated by the Chinese National Association of Industry and Commerce, Taiwan (CNAIC). Since 2022, Bank SinoPac has hosted the Green Action Forum for four consecutive years to promote dialogue between government and industry on topics including net-zero transition, carbon fees, renewable electricity, and carbon inventory management. In addition, SinoPac Holdings has been a supporter of the Task Force on Climate-related Financial Disclosures (TCFD) since 2021 and officially became a Forum Member and Adopter of the Taskforce on Nature-related Financial Disclosures (TNFD) in 2025. The Company also became a Supporter of the Partnership for Biodiversity Accounting Financials (PBAF). Going forward, SinoPac Holdings will continue to participate in climate- and nature-related initiatives and collaborate with stakeholders in pursuit of its sustainability vision.

#### 2022-2025 Contributions and Other Spending

|                                                                             | In NTS    |           |           |           |
|-----------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
|                                                                             | 2022      | 2023      | 2024      | 2025      |
| <b>Lobbying, interest representation or similar</b>                         | 0         | 0         | 0         | 0         |
| <b>Political campaigns / organizations /candidates</b>                      | 0         | 0         | 0         | 0         |
| <b>Trade associations or tax-exempt groups</b>                              | 6,727,726 | 7,024,624 | 7,894,787 | 9,567,723 |
| <b>Other<br/>(e.g., spending related to ballot measures or referendums)</b> | 0         | 0         | 0         | 0         |
| <b>Total</b>                                                                | 6,727,726 | 7,024,624 | 7,894,787 | 9,567,723 |
| <b>Coverage % (Note)</b>                                                    | 100%      | 100%      | 100%      | 100%      |

Note: Starting from 2025, the scope of data includes SinoPac Holdings and six subsidiaries in relation to expenditures on public affairs and policy engagement, with 100% data coverage.

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Appendix

Public Organizations Participation in 2025

| Theme of topic                             | Issues of concern                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Name of associations / organizations  | Description of position /engagement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Total amount paid in 2024 (in NT\$) |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| Business development in banking industry   | SinoPac Holdings has been focusing on various business and product developments in the banking industry including retail banking, wealth management, digital payment, credit card, management mechanisms related to internal control and lending business, as well as risk management of climate change related issues.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | The Bankers Association of the R.O.C. | Bank SinoPac has directors serving as board members of the Bankers Association, appointing employees at suitable managerial levels to serve as members of each business committee and making suggestions for the development of related businesses. In 2021, the Company also participated in the Climate Change Risk Management Task Force set up by the Bankers Association and joined a working group related to climate change scenario analysis to collect information from international financial institutions and to study the feasibility of initiatives in Taiwan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3,338,535                           |
| Preparation of new forms of trust products | <p>As Taiwan has officially entered a super-aged society, demand for trust services such as eldercare, property management, and wealth succession planning continues to grow. The FSC released the "Trust Business Development Strategic Blueprint" at the end of 2024 to guide the trust industry in responding to structural changes in society and the actual needs of the people, thereby reinforcing the social responsibility of financial institutions.</p> <p>Building upon the promotional outcomes of the "Trust 2.0" initiative, the Bank continues to enhance its development across dimensions such as system optimization, professional talent cultivation, and product innovation to provide diverse and customized trust solutions. These efforts help the Bank proactively map out its long-term strategies and meet the development goals of innovation, inclusion, and sustainability.</p> | Trust Association of R.O.C.           | <p><b>I. Active Participation in Industry Governance and Policy Recommendations</b></p> <p>Bank SinoPac has long held a position as a member of the Business Development Committee of the Trust Association of the R.O.C. and has actively participated in research and discussions on key issues concerning the trust industry. In response to operational development needs, dedicated staff have been assigned to participate in various subcommittees under the jurisdiction of the Trust Association (such as the Legal and Regulatory Group and the Money and Securities Trust Business Group) in alignment with business needs and emerging topics. It proactively provides recommendations on system optimization, practical operations, and risk management, and participated in the discussion and formation of related research reports to promote the sound development of the industry.</p> <p><b>II. Aligning with Regulatory Policies to Deepen the Sustainable Development Momentum of the Trust Industry</b></p> <p>Bank SinoPac actively supports the FSC's continuous promotion of trust business development. It closely follows the FSC's "Trust Business Development Strategic Blueprint," and proactively participates in meetings of dedicated task forces established by the Trust Association for topics such as talent cultivation, promotion, and industry-academia collaboration and innovation, digital development, and cross-industry alliances. Through the exchange of ideas and sharing of experience between different sectors in meetings, it supports the long-term sustainable development of trust talent, innovation, and digitalization.</p> <p><b>III. Investment in Industry Projects to Strengthen Trust Service Infrastructure</b></p> <p>The Bank enthusiastically participates in industry-wide trust projects led by the Trust Association (such as the portable retirement trust account implementation plan and the trust account information payment platform) to support the process from system design and practical discussions to actual implementation and operations. These efforts support the construction of user-friendly, transparent, and sustainable trust service mechanisms to enhance overall industry service quality and the protection of customer rights and interests.</p> | 2,396,659                           |

Membership Associations of SinoPac Holdings and its subsidiaries

| Association names                                                    |                                                   |                                                                       |                                                                          |
|----------------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------|
| Trust Association of R.O.C.                                          | Taipei Leasing Commercial Association             | Chinese National Association of Industry and Commerce, Taiwan (CNAIC) | The Bankers Association of Taipei                                        |
| Taipei Bills Finance Association                                     | Securities Analysts Association, Chinese Taipei   | Taipei Truck Rental Commercial Association                            | Taiwan Corporate Governance Association                                  |
| Securities Investment Trust and Consulting Association of the R.O.C. | Chinese National Futures Association              | Taiwan Venture Capital Association                                    | Financial Planning Association of Taiwan                                 |
| Insurance Agency Association of the R.O.C.                           | Taiwan Securities Association                     | Taipei Car Rental Association                                         | Financial Governance and Compliance Association of the Republic of China |
| Business Council for Sustainable Development of Taiwan (BCSD Taiwan) | Taiwan Photovoltaic Industry Association (TPVIA)  | Asian Bankers Association (ABA)                                       | Outstanding Enterprise Manager Association (OEMA)                        |
| Accounting Research and Development Foundation                       | The Bankers Association of the R.O.C              | Association for Net Zero Emissions Taiwan (ANZET)                     | The Bankers Association of Tainan                                        |
| Cross-Strait CEO Summit                                              | Taiwan Center for Corporate Sustainability (TCCS) | ROC–USA Business Council                                              | Taiwan Intelligent Zero Carbon Building Alliance (TIZC)                  |