

SinoPac Financial Holdings Company Limited
Participation in Climate-related Lobbying Activities and Associations
Management Guidelines

☒ Not in response to external regulations

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Formulation Unit : President Office

Approval Unit : President

Article 1 Purpose

SinoPac Holdings has pledged to achieve net-zero emissions across its entire asset portfolio by 2050, having established and validated its science-based targets. It is implementing various carbon deduction measures in support of the Paris Agreement's goal of limiting global warming to well below 2°C, and preferably to 1.5°C by the end of this century.

To ensure that the participation of the Company and its subsidiaries in climate-related lobbying activities and trade associations is consistent with the Company's climate position and the objectives of the Paris Agreement, these Guidelines are hereby established for compliance.

Article 2 Scope

These Guidelines shall apply to SinoPac Holdings and its subsidiaries.

Article 3 Definitions

For the purposes of these Guidelines :

- I. The term "Lobbying" shall refer to the activities defined under Articles 2 and 5 of the Lobbying Act of the Republic of China (Taiwan). In the event of an amended to the Act, the revised definitions shall apply.
- II. The term "Climate-related Lobbying Activities" shall refer to lobbying activities that involve climate-related issues and are related to the Company's climate position.
- III. The term "Trade Associations or Industry Organizations" shall refer to non-profit organizations or legal associations that are duly established in accordance with the relevant laws and regulations and have received approval from the relevant authorities.

Article 4

Governance Structure and Management Responsibilities

I. Climate-Related Lobbying Activities

Each participating company shall establish an internal project team. The President or a vice president (or above) appointed by the President shall serve as the convener.

II. Trade Associations or Industry Organizations

The Presidents of SinoPac Holdings and the Presidents of its subsidiaries shall appoint a management unit to coordinate and manage each company's participation in trade associations and climate-related affairs.

Article 5

Review and Monitoring

I. Participation in Climate-Related Lobbying Activities

The content of lobbying activities conducted by the Company and its subsidiaries shall be approved in advance by the President of the respective company. Subsidiaries shall also submit the content to the President of SinoPac Holdings for record-keeping, with a copy concurrently provided to the Company's Sustainability Office. Following the completion of lobbying activities, the meeting records or results shall be submitted to the President of each company. Additionally, subsidiaries shall submit the results to the President of SinoPac Holdings for record-keeping, with a copy provided to the Company's Sustainability Office concurrently.

II. Participation in Trade Associations and Industry Organizations

A. Identification and Management of Climate Positions of Associations

1. The climate position of the trade associations shall be assessed before joining any new association. Following the initiation of the membership, annual evaluations shall be conducted to ensure alignment with the Company's climate position and the objectives of the Paris Agreement.

2. For trade associations or industry organizations in which membership is mandatory according to the laws and regulations of the operating location (e.g., industry associations), the alignment of the government's climate position with the objectives of the Paris Agreement may serve as the assessment criterion.

B. Appointment and Notification of Representatives to Associations

1. Representatives shall be nominated by the department and appointed from supervisors at a certain level or above, with the consent of the President of the respective company.

2. In the event that climate-related issues are involved, participating representatives shall notify the President, the management unit,

and relevant supervisors by email or in writing before attending meetings. A copy of this notification shall be sent to the Company's Sustainability Office. Following the meeting, key points and resolutions shall be summarized and submitted to the aforementioned supervisors by email or in writing. A copy shall be sent to the Company's Sustainability Office.

C. In the event that the Company or any of its subsidiaries identifies an inconsistency between the activities or climate position of a trade association or industry organization in which it participates and the Company's climate position or the objectives of the Paris Agreement, such inconsistency shall be promptly reported to the President of SinoPac Holdings, with a copy provided to the Company's Sustainability Office. The Company and its subsidiaries shall publicly articulate their position and engage with the relevant trade association or industry organization. In instances where alignment with the Company's position and the objectives of the Paris Agreement cannot be achieved, the matter shall be handled as follows:

1. For mandatory associations under applicable laws or regulations:
The Company and its subsidiaries shall continue to engage with the association.
2. For non-mandatory associations:
The Company and its subsidiaries shall assess whether to withdraw related financial support or terminate their membership in the association.

Article 6 **Reporting and Disclosure**

SinoPac Holdings shall regularly disclose information regarding the participation of the Company and its subsidiaries in climate-related lobbying activities and trade associations or industry organizations through its official website, sustainability reports, or other appropriate publicly accessible channels.

Article 7 **Supplementary Provisions**

These Guidelines and any amendments hereto shall become effective upon approval from the President of the Company.

Approved by the President on April 24, 2024

Amendment approved by the President on November 27, 2024