

SinoPac Financial Holdings Company Limited

Anti-Bribery and Anti-Corruption Statement

I . Applicable Subject

Anti-Bribery and Anti-Corruption Statement (hereinafter referred to as “the Statement”) applies to SinoPac Financial Holding Co., Ltd. and its subsidiaries (hereinafter referred to as “the Group”), as well as the directors, supervisors, managers, employees, appointees, or persons having substantial control, of the companies within the Group (hereinafter referred to as “Personnel of the Group”).

II . Content of the Statement

SinoPac Financial Holding Co., Ltd. (hereinafter referred to as “the Company”) is committed to ethical corporate management and has established relevant systems and internal regulations including the “Guidelines for Ethical Corporate Management,” “Procedures for Ethical Management and Guidelines for Conduct,” “Whistleblowing Policy,” “Employee Service Guidelines,” etc. The Company does not tolerate any form of bribery and corruption. To ensure the implementation of ethical corporate management, the “Anti-Bribery and Anti-Corruption Statement” is formulated as the following declarations that the Group shall abide by.

The Group adopts a “zero tolerance” approach towards unethical conduct such as bribery and corruption. The Group shall comply with Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/TPEX Listing Rules, and other relevant regulations related to commercial activities. The Group shall also comply with, including but not limited to the “United Nations Convention against Corruption” and “Act to Implement United Nations Convention against Corruption.” Personnel of the Group shall adhere to the following declarations:

1. Prohibition of Bribery and Corruption

Personnel of the Group shall not directly or indirectly offer, promise, request, or accept money, gratuity, commissions, positions, services, privileges, kickbacks, or any other forms of value to/from clients, agents, contractors, suppliers, public servants, or other interested parties while conducting business. This prohibition excludes situations that adhere to ordinary social activities and are occasional activities without affecting specific rights and obligations.

2. Prohibition of Illegal Political Donations

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, Personnel of the Group shall comply with the

Political Donations Act and relevant internal operational procedures of the Group, and shall not make such donations in exchange for commercial gains or business advantages.

3. Prohibition of Improper Charitable Donations or Sponsorships

Personnel of the Group shall ensure that making or offering charitable donations or sponsorships shall comply with relevant laws and internal operational procedures and shall not surreptitiously engage in bribery.

4. Prohibition of Unreasonable Gifts, Hospitality, or other Improper Benefits

Personnel of the Group shall not directly or indirectly offer or accept any unreasonable gifts, hospitality, or other improper benefits to establish business relationships or influence commercial transactions. Exceptions may apply for socially customary activities that are occasional and do not affect specific rights and obligations, following relevant guidelines such as the "Employee Service Guidelines." The record of above socially customary activities should be kept for reference.

5. Prohibition of Facilitation Payments

Personnel of the Group shall engage in business activities in compliance with regulations related to competition. The Group shall neither provide nor promise any facilitation payment. Facilitation payments primarily refer to small sums paid to government officials to expedite routine processes (such as processing permits, visas, and other documents issued by the government).

6. Prevention of conflicts of Interest

- (a) The Group has established regulations concerning conflict of interest to identify, monitor, and manage the risks of unethical conduct resulting from potential conflicts of interest. The Group shall also provide appropriate means for directors, supervisors, managers, and other interested parties attending or present at Board meetings to proactively disclose potential conflicts of interest with the company.
- (b) When a proposal at a board meeting concerns a director's personal interest of, or the interest of the juristic person represented by, the director should disclose the essential contents of such interest at the board meeting. If the relationship of such interest may impair the interest of the company, the director shall not participate in discussions and voting, and shall recuse himself or herself from the discussions and the voting. The director shall not exercise voting rights as a proxy for another director. Moreover, directors should exercise self-discipline and should not inappropriately support each other.
- (c) Personnel of the Group 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 individuals.

III. Organization and Responsibilities

The Company has established Ethical Corporate Management Committee (hereinafter referred to as “the Committee”) as a dedicated unit under the Board of Directors. The Committee is responsible for reviewing and overseeing the implementation of ethical corporate management policies and preventive measures. The Committee shall supervise the effectiveness of managerial department’s execution, including regular analysis and assessment of unethical conduct risks within the scope of business operations. Based on these assessments, the Committee reviews preventive measures against unethical conduct and incorporates relevant standards, procedures, and guidelines into these measures. The Committee also supervises the internal organization, structure, and responsibilities of departments, and establishes check-and-balance mechanisms for mutual supervision on business activities at higher risk of unethical conduct within the scope of business operations.

The Company has formulated “Procedures for Ethical Management and Guidelines for Conduct,” which includes processes for handling improper benefits, facilitation payments, political donations, charitable donations or sponsorships, etc.

All levels of management are responsible for ensuring that their staffs understand the prohibition on bribery and corruption in the Group. If employees have any questions or concerns about anti-bribery and anti-corruption matters, they can inquire with their superior officers. Superior officers should assist by providing necessary resources and guidance, or they can seek further assistance from the compliance department and designated unit for clarification and help.

IV. Training and Advocacy

To emphasize the importance of complying with the Statement, the Group should periodically conduct education, training, and advocacy for Personnel of the Group and relevant stakeholders on the principles and standard matters of compliance. It aims to ensure that Personnel of the Group comprehensively understand the ethical corporate management and the Statement, the distinction between reasonable and unreasonable scenarios and related handling procedures, and the consequences and risks of violating the Statement. Directors, supervisors, managers, and employees in the Group are required to sign “Ethical Corporate Management Statement” each year, confirming their commitment to comply with the Company’s ethical corporate management policy: “Procedures for Ethical Management and Guidelines for Conduct.”