SinoPac Financial Holdings Company Limited
Responsible Investment Management Guidelines

Enacted Unit: President Office Approved by: President

Article 1 Purpose

To strengthen the Company's consideration of environmental, social, and governance (hereinafter referred to as "ESG") issues in fund utilization, the Company formulate the Guidelines with reference to the United Nations' "Principles for Responsible Investment" (hereinafter referred to as "PRI"), "Stewardship Principles for Institutional Investors", relevant policies of the competent authorities and the Company's "Sustainable Finance Policy". The Guidelines serve as a guiding principle for promoting and implementing responsible investment, and in response to the United Nations Sustainable Development Goals (SDGs).

Article 2 Scope of Application

The Guidelines apply to the investment and asset management businesses of the Company and its subsidiaries. Each company shall adhere to the Guidelines in fund utilization. However, each company may still adopt the Guideline based on the regulations of its industry, the attributes of the investment product category, and considerations of operational feasibility.

Article 3 Principles for Responsible Investment

The Company and its subsidiaries shall follow the following six principles in fund utilization:

1. Incorporate ESG factors into investment analysis and decision-making processes.
2. Actively exercise ownership and integrate ESG issues into our ownership policies and practices.
3. Review the appropriate disclosure of ESG matters by the investees.

4. Promote the acceptance and implementation of PRI within the investment industry.
5. Establish collaborative mechanisms to enhance the effectiveness of PRI implementation.
6. Report on activities and progress of PRI implementation.

Article 4 Responsible investment strategies

The company and its subsidiaries continuously monitor the development trends of domestic and international sustainability issues, supporting thematic investments that are conductive to the development of ESG issues. These investments encompass areas such as net-zero, sustainable development, enabling activities, and transition finance. The investment targets include, but are not limited to, renewable energy, circular economy, critical technologies, low-carbon or climate-focused startups, and other sustainable industries or economic activities, as well as investments in sustainable bonds or other sustainability-related financial products.

Article 5 Responsible investment action plans

Regarding the six principles of responsible investment in the article 3, the Company and its subsidiaries shall consider the feasibility of practical operations and refer to the following action plans to promote implementation.

1. Incorporate ESG factors into investment analysis and decision-making processes.
   (1) Incorporate ESG consideration into risk assessment in the investment evaluation process, referred to the guiding principles and standards of relevant organizations and professional institutions such as the International Finance Corporation, The World Bank, and the United Nations, as well as relevant policies of the competent authorities. For high-risk investment, to establish an exception management process including, but not limited to,

enhancing analysis and explanation, escalating decision-making level, or actively exercising shareholder activism.

(2) Use ESG rating mechanism of professional institutions, ESG-related benchmark index constituents, or other external resources or tools related to ESG to strengthen pre-investment assessment in the investment decision-making process.

2. Actively exercise ownership and integrate ESG issues into our ownership policies and practices.

(1) Establish voting-related policies and incorporate ESG issues into consideration, and support shareholder proposals and resolutions that promote ESG disclosure.

(2) Incorporate environmental impact, social issues and corporate governance into considerations of shareholder activism and encourage investee companies to enhance their focus pay more attention to ESG-related issues.

(3) Voting Principles: When exercising the voting rights on proposals related to sustainable development such as protecting the environment and climate change, strengthening social responsibilities, or improving corporate governance in the investee company, the following principles shall be followed. The same principles apply when delegating other professional service providers to provide voting advice or proxy voting.

I. Support sustainability-related proposals proposed by the company to achieve environmental, social, governance or sustainable business goals, including:

i. Environmental issues

Support proposals that promote or disclose reasonable and comprehensive plans for climate transition, reducing operational and supply chain greenhouse gas emissions, strengthening the protection of natural resources, and preserving biodiversity and ecosystems.

ii. Social issues

Support proposals that promote or disclose initiatives to enhance occupational health and safety, value workplace diversity and inclusion, uphold human rights, and establish fair and reasonable remuneration policies.

iii. Governance issues

Support proposals that promote or propose the deepening of a sustainable governance culture, strengthening director performance, competence and independence, enhancing gender diversity in the board of directors, implementing a nomination system for director election, and ensuring a reasonable dividend payout.

II. If the management of the investee company involves in unsound business practices that could harm the rights and interests of the company or shareholders, or if there are significant concerns regarding the violations of environmental (including significant climate-related issues, major environmental pollution from investment/expansion, and permanent impacts on the overall natural environment and ecosystem), social (including illegal employment of child labor, forced labor, major occupational accidents), and corporate governance aspects of sustainable business, it shall be evaluated to abstain or vote against such proposals.

3. Review the appropriate disclosure of ESG matters by the investees.

   Review investee companies for proper disclosure or provision of information on ESG issues.

4. Promote the acceptance and implementation of PRI within the investment industry.

(1) The discretionary investment managers shall consider signing the United Nations' PRI or the Taiwan Stock Exchange Stewardship Principles for Institutional Investors.
(2) Convey expectations regarding ESG issues to investment service providers and foster a collective emphasis within the investment industry on the sustainable business risks and opportunities associated with ESG factors.

5. Establish collaborative mechanisms to enhance the effectiveness of PRI implementation.
   (1) Participate in or support responsible investment-related activities or forums.
   (2) Support the competent authorities or relevant institutions in their initiatives or regulations for PRI implementation.
6. Report on activities and progress of PRI implementation.
   (1) Disclose relevant information on the Company' s responsible investment through the sustainability report issued by the Company every year.
   (2) Content disclosed shall refer to internationally recognized standards or guidelines.

Article 6 Effectiveness Evaluation and Measurement

The Company and its subsidiaries shall establish specific and measurable Key Performance Indicators according to operational feasibility. Relevant indicators may include the amount of investment or underwriting in sustainability-related targets, the AUM of ESG funds, the number of ESG engagements conducted with investment targets, or other quantitative or qualitative goals that contribute to the advancement of responsible investment. These indicators shall be continuously tracked to assess the effectiveness of responsible investment.

Article 7 The Guidelines and any amendments hereto will be enacted upon approval by the President of the Company.

Approved by the President on June 13, 2019
Amendment approved by the President on August 8, 2024
Amendment approved by the President on December 19, 2025