

KGI Financial Holding Co., Ltd.

Human Rights Policy

Responsible Unit: Human Resource Dept.

Date of enactment: 2024.08.29

Date of Promulgation: 2024.08.29

Article 1 The Purpose

KGI Financial recognizes, respects, and supports the principles set forth in the International Bill of Human Rights, including the Universal Declaration of Human Rights (UDHR), the Ten Principles of the UN Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises, the International Labor Office Tripartite Declaration of Principles (ILO Tripartite Declaration of Principles), and other standards. KGI Financial stands firmly in opposition to any business conduct that may infringe upon or violate human rights and ensures strict compliance with local labor regulations. In order to implement the above declaration, KGI Financial strives to fully respect, support, and protect human rights, the Human Rights Policy (hereinafter referred to as the “Policy”) is established.

Article 2 Scope of Application

The Policy applies to KGI Financial and its subsidiaries’ current operations and new business activities (such as mergers, acquisitions, joint ventures, etc.). In the spirit of the Policy, the Company has prepared the Letter of Undertaking regarding Sustainability for Suppliers and included relevant provisions on sustainable finance. We ask that our suppliers and new business partners uphold the same spirit and never engage in any behavior that violates and infringes human rights, so as to raise awareness on human rights issues and amplify the effectiveness of human rights risk management.

Article 3 Human Rights Commitment

KGI Financial is committed to the following:

(1) No Discrimination, No Bullying, and No Harassment

The Company respects and supports its employees and does not tolerate any form of discrimination, bullying, or harassment. Employees shall not be discriminated against, bullied, or harassed in any way based on their gender identity, race, nationality, religion, age,

marital status, sexual orientation, political affiliation, physical or mental disability, place of origin, place of birth, ideology, class, language, appearance, or trade union membership in recruitment, selection, employment, remuneration, benefits, training, evaluation, promotion, distribution, allocation, rewards, punishments, retirement, severance, termination, dismissal, or other aspects. The Company is committed to creating a work environment of fair employment, non-discrimination, non-bullying, non-harassment, equal pay for equal work, diversity, and equality.

(2) No Forced Labor

The Company respects and supports its employees and does not tolerate any form of forced or involuntary labor, such as human trafficking, abuse of vulnerable groups (such as graduates, interns, child labor, etc.), withholding of wages, debt bondage, deception, etc., as specified in the Indicators of Forced Labor developed by the International Labor Organization.

(3) Freedom of Association and Labor-Management Communication

The Company respects and supports its employees and ensures that its employees enjoy the freedom to join or form trade unions that are legally recognized as well as the right to collective bargaining. The Company safeguards the rights and interests of employees, provides effective communication channels, and holds regular labor-management meetings to promote harmonious labor-management relations.

(4) Workplace Safety and Health

The Company respects and supports its employees and ensures that good workplace health and safety practices are applied to all employees. The work environment management related guidelines has been formulated to provide guidance on creating a healthy, safe, environmentally friendly, and energy-efficient workplace. Physical examinations, education and training on occupational safety and health, and other health promotion activities are also conducted on a regular basis to protect the physical and mental health of employees.

(5) Work-Life Balance

The Company respects its employees and supports them to maintain work-life balance. To ensure full compliance with applicable local regulations, the Company provides reasonable working hours and has established clear guidelines to specify regular working hours and overtime hours. The Company also carefully assists with employee attendance management, communicates relevant information about holidays and leaves to employees, and encourages employees to use up all annual leave entitlement to promote work-life balance.

(6) Information Security and Privacy Protection

The Company respects and supports its employees and ensures information security and

privacy protection for all employees and stakeholders. The Company has established a comprehensive information security management mechanism as well as formulated the Information Security Management Policy, the Personal Data Protection and Management Policy, the Privacy Protection Policy, and the Client Data Protection and Confidentiality Statement and other related guidelines to reinforce this Policy by implementing strict control and protective measures.

Article 4 Promotion and Human Rights Risk Assessment

The Company communicates and promotes the Policy to its employees when they first join the Company and provides education and training at least once a year to raise awareness of human rights issues and enhance the identification and management of related risks.

The human rights risk assessment is conducted on a regular basis in four steps, “issue identification, risk assessment, monitoring and improvement, and regular review,” and the results are also regularly disclosed in the public documents of the Company, such as the Company’s official website or ESG sustainability report.

Article 5 Grievance and Violation Handling

The Company has established grievance mechanisms and channels for employees, suppliers, and other stakeholders on the official website of the Company. Any violations of the Policy can be reported through the corresponding mechanism and channel, and thorough and careful investigation will be made in order to resolve human rights- related complaints.

Upon confirmation of the human rights violations reported through the grievance mechanisms and channels by the Company, appropriate punishment shall be imposed on the violator based on the seriousness of the violation and in accordance with Company regulations. The Company will also continue to monitor and supervise in order to prevent recurrences.

Article 6 Promulgation and Amendment

The Policy shall be implemented from the day they are announced following approval by the Board of Directors, and the same procedures also apply to amendments.