

KGI Financial Holding Co., Ltd.

Supplier Sustainability Management Guidelines

Controlling Unit: Operations and Sustainability Dept. Procurement Team.

Original Release Date: 2016.07.25

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1. The Company is long-term committed to environmental protection, reducing carbon emissions, and creating a clean energy environment to maintain sustainability. To fulfill its social responsibility, and to jointly adhere to labor rights protection, environmental preservation, ethical business conduct, and other standards with its suppliers, the Company aims to promote a sustainable ecosystem, thus facilitating balanced and sustainable economic, social, and environmental development. The guidelines have been established these purposes.

2. Scope of Application and Management Principles:

- I. The term "supplier" herein refers to suppliers (including contractors and corporate entities) that engage with the Company's procurement in accordance with the Company's "Procurement Management Operational Guidelines".
- II. The Company promotes relevant laws and regulations or major topics regarding labor rights, occupational safety and health, environmental protection, and integrity management and ethical standards to suppliers. Where a single contract signed with the Company by a supplier exceeds NT\$1,000,000, the Company may request the supplier to sign a "Supplier Sustainability Responsibility Commitment Letter" (hereinafter referred to as the "Commitment Letter", as attached). Other suppliers are also encouraged to sign such Commitment Letter as appropriate to transaction circumstances.
- III. When necessary, the Company may conduct due diligence, on-site inspections, and other methods to understand the supplier's awareness, measures, and performance relating to corporate sustainability development.
- IV. If a supplier is involved in violations of its sustainability commitments (including but not limited to labor rights protection, environmental preservation, and consumer protection) with significant impact on the environment and society, or is involved in serious dishonest conduct, the Company may, in accordance with the contract, terminate or rescind the contract, seek compensation, or suspend business dealings and take other management measures.

3. Advocacy for Labor Human Rights and Occupational Safety and Health :

- I. Any form of discrimination is prohibited, and equal pay for equal work, non-discrimination, no bullying, no harassment, and a diverse and equitable work environment must be implemented.
- II. Employment of child labor and forced labor is prohibited.
- III. The right to freedom of association and collective bargaining shall be respected. If a supplier needs to implement a mass redundancy, it shall provide advance notification in accordance with relevant labor laws and report to local competent authorities.
- IV. Compliance with regulations relating to workers' health and occupational safety and health is required to align with the Company's human rights policy and obey the Company's occupational safety, health and environmental management standards.
- V. Emphasis should be placed on information security, personal data protection, privacy protection, work-life balance, and providing employees with paid annual leave.

4. Environmental Protection Advocacy:

- I. Suppliers should value environmental protection and energy-saving issues, support climate transition, foster a corporate culture of sustainable environmental development, and strive to care for the earth, cherish resources, and promote environmental protection and energy-saving.
- II. Suppliers should pay attention to avoiding significant negative impact on the environment or violations of environmental protection regulations in order to comply with the Company's environmental protection policies and advocacy.

5. Advocacy for Integrity Management and Ethical Standards:

- I. Suppliers should comply with the Company's integrity management guidelines (including but not limited to honest business operations, fair trading, disclosure of information, avoidance of improper gains and false advertising, etc.), as well as comply with relevant regulations on intellectual property rights and consumer protection.
 - II. When entering into contracts with the Company, suppliers shall adhere to the principle of integrity management, conduct transactions openly and transparently, in accordance with the Company's integrity management policy.
6. These guidelines shall be implemented upon approval by the President and shall take effect from the date of release. Amendments shall follow the same procedure.