KGI Financial Holding Co., Ltd.
Donation Management Guidelines

Responsible Unit: Branding and Public Relations Department
Initial Release Date: December 26, 2016
Amended Release Date: March 30, 2026

Article 1: To strengthen the management of donations and protect shareholder rights, the Company has formulated these guidelines in accordance with Article 16-1 of the Corporate Governance Best Practice Principles for Financial Holding Companies.

Article 2: The terms used in these Guidelines are defined as follows:

I. Donation: refers to gratuitous gifts or sponsorships made to political parties, charitable organizations, or other groups or individuals where the recipient does not provide any specific return or consideration.

II. Related party: defined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers or Article 45, Paragraph 1 of the Financial Holding Company Act.

III. Persons referred to in Article 7, Paragraph 2 of the Procedures for Related Party Transactions: refers to the individuals stipulated in Article 7, Paragraph 2 of the Company's "Procedures for Related Party Transactions."

IV. Substantial donation: refers to a single donation or cumulative donations within one year to the same recipient amounting to NT$30 million or more, or reaching 1% or more of the net operating revenue in the most recent CPA-certified financial report, or 5% or more of the paid-in capital. The aforementioned one-year period is calculated based on the date of the respective Board meeting, looking back one year. Items that have already been submitted to and approved by the Board are excluded from further consideration.

Article 3: The Company's donations shall comply with relevant laws and internal procedures and must not constitute disguised bribery.

Article 4: When the Company makes donations, it shall follow the procedures outlined below:

I. The purpose of the donation or the related project content shall be explained to facilitate the evaluation and decision-making regarding the donation, and the relevant information shall be documented in writing.
II. Donations to related parties or persons referred to in Article 7, Paragraph 2 of the Procedures for Related Party Transactions shall require the attendance of at least two-thirds of the Directors and the approval of at least three-quarters of the Directors present.
III. Substantial donations made to persons other than those specified in the preceding paragraph must be submitted to the Board of Directors for approval before being made. Donations that do not meet the standard of substantial donations shall be handled in accordance with the approval authority specified in the Company's "Financial Revenue and Expenditure Audit and Control Guidelines" appendix, "Approval Authority Table for Capital Expenditures and Operating Expenses."
IV. Donations of a public welfare nature made for urgent relief due to major natural disasters, which would otherwise require approval by the Board of Directors in accordance with the preceding two provisions, may be initially approved by the Chairman and subsequently submitted for ratification at the next Board of Directors meeting.

Article 5: Donations made to related parties, persons referred to in Article 7, Paragraph 2 of the Procedures for Related Party Transactions, or substantial donations to non-related parties shall be disclosed as material information in accordance with the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.

Article 6: The Company's donations, contributions, and sponsorship to political parties, related parties, persons referred to in Article 7, Paragraph 2 of the Procedures for Related Party Transactions, and charitable organizations shall be disclosed externally in the annual report or by other means. All related operations shall be conducted in accordance with applicable laws and the Company's internal regulations.

Article 7: Donations made by the Company's subsidiaries shall be conducted in accordance with the relevant provisions of these guidelines and the approved authority limits of each respective subsidiary. Subsidiaries may establish additional internal operating procedures in accordance with this guideline as needed to ensure compliance.

Article 8: The Company's Branding and Public Relations Department shall compile and submit a report to the Board of Directors for reference before the end of the first half of each year, detailing the execution status of donations made by the Company and its subsidiaries in the previous fiscal year.

Article 9: Matters not covered in these guidelines shall be handled in accordance with relevant laws, regulations, and other related provisions of the Company.

Article 10 These Guidelines shall be implemented upon approval by the Board of Directors; the same shall apply to any amendments.