

KGI Financial Holdings Co., Ltd.

Participation in Group/Organization Assessment Guidelines

Competent Authority:

Corporate S&P Department

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I. Purpose

In response to international conventions and sustainability-related initiatives and guidelines advocated by the United Nations Environment Programme (UNEP), including but not limited to the "Paris Agreement," "Task Force on Climate-related Financial Disclosures" (TCFD), "Science-Based Targets initiative" (SBTi), and "Partnership for Carbon Accounting Financials" (PCAF), this guideline is established to ensure that the company's strategic direction aligns with current trends, leveraging corporate influence to promote social inclusion and jointly achieve sustainable development goals.

II. Noun definition

The term "group/organization" referred to in these guidelines means the profit or non-profit unions, associations, societies, and other groups or organizations legally established domestically or internationally that the company participates in.

III. Regular evaluation

To ensure that the groups/organizations our company participates in comply with the UNEP international conventions and sustainability-related initiatives and guidelines, Corporate S&P Department shall annually conduct assessments of the sustainability stance of the groups/organizations our company is involved with through methods such as surveys or public information collection. The key points of the assessment include but are not limited to:

1. Is the purpose of the establishment of the group/organization aligned with the business development goals of our company.
2. Does the climate and sustainability stance of the group/organization align with the company's operational strategy and sustainable development goals.
3. Does the group/organization have a negative impact on the overall climate environment.

Corporate S&P department should provide the aforementioned evaluation or collected results to the relevant departments as a reference for whether the

company will continue to participate in each group/organization in the future. °

The company shall provide advice or engage in negotiation actions with groups/organizations it participates in if they conflict with the company's sustainability stance or policies, or if they negatively impact the overall climate environment. Relevant departments should assess whether to gradually reduce collaboration activities or withdraw from such groups/organizations in the future.

IV. Information disclosure

The disclosure of information regarding the groups/organizations participated by the company is handled in accordance with the company's "Sustainable Information Management Guidelines".

V. Unfinished matters

All matters not covered in this notice shall be handled in accordance with the relevant regulations of the company.

VI. Implementation and modification

After approval by the department supervisor, this notice shall be implemented from the date of issuance; the same applies to amendments.