

Mega Financial Holding Company Ltd., Guidelines for the Establishment of the Sustainable Development Committee

Formulated at the 34th Meeting of the 7th Board of Directors
on June 25, 2019

Authorized by the 29th meeting of the 7th Board of Directors on October
27, 2020, effective from January 1, 2021

Amended at the 36th Meeting of the 7th Board of Directors on May 25, 2021

Amended at the 9th Meeting of the 8th Board of Directors on February 22, 2022

Article 1 (Basis for Formulation)

In order to promote corporate governance, fulfill corporate social responsibility, and implement the concept of sustainable development, the Guidelines for the Establishment of the Sustainable Operation Committee is formulated in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the company's Sustainable Development Policy.

Article 2 (Responsibility Unit)

The responsible unit of these guidelines shall be the Administration Department.

Article 3 (Members of the Committee)

The committee consists of seven to thirteen members and one director general. The chairman of the committee is the president of the Company, who is responsible for selecting members and the director general.

The composition of the committee is as follows:

- I. There shall be at least two independent directors or directors of the Company.
- II. The presidents and the vice of presidents of the Company.
- III. The presidents of the Subsidiaries.

Article 4 (Convening and Frequency of Meetings)

The reasons for the convening of the meeting shall be clearly stated and the members of the committee shall be informed before the meeting.

The principle of this committee is to hold meetings once every two months. It may be held at any time when necessary.

The notice of the meeting stated above may be given by electronic means.

Article 5 (Scope of Authority)

The authority of this committee are as follows:

- I. Review the annual plan and strategic direction of sustainable development.

- II. Review the projects and activities for sustainable development.
- III. Track and review the implementation and effectiveness of the annual sustainability plan, strategic direction, projects and activities.
- IV. Formulation or amendment of sustainable development policies or relevant norms.
- V. Consideration of other matters related to sustainable development.

Article 6 (Working Group)

The Committee creates working groups on environmental sustainability, sustainable finance, employee care, social prosperity and corporate governance. Each group has a convener and a group leader to coordinate the implementation of tasks related to the Group's sustainable development.

The responsibilities of the working groups stated above are shown in Attachment 1.

Article 7 (Convening of the Meeting)

Members of this committee shall attend the meeting in person and sign in the signature book for reference.

If the president is unable to attend the meeting in person or act as the chairman of the meeting for some reason, he/she shall appoint another member to act as his/her deputy. If no agent is appointed, other members of the committee shall elect one to act for him/her.

If a member is unable to attend in person for some reason, he/she may issue a proxy and entrust other members to attend on his/her behalf. However, each member may only be entrusted by one person at most.

In addition to the fact that the leaders of the working groups of this committee shall attend the meeting as nonvoting delegates for consultation, the chairman may, depending on the contents of a motion, invite relevant personnel of this company or its subsidiaries to attend the meeting as nonvoting delegates and provide necessary information.

Article 8 (Resolutions, Minutes and Reports)

When a resolution is made by this committee, it shall be made with the attendance of more than half of the members and the consent of more than half of the members. During voting, if the chairman asks the Committee members for an objection and there are none, it shall be deemed as passed, and its effect shall be the

same as voting. The result of the voting shall be reported on the site and recorded.

The resolutions of this committee shall be recorded and distributed to all members within 10 days after the meeting, and shall be listed in the important files of the company, which shall be properly kept during the existence of the company.

The production and distribution of the above-mentioned minutes can be done electronically.

The minutes of the Committee meetings shall be reported to the Board of Directors of the company for the convenience of supervision.

Article 9 (Recusal)

Members of the Committee may not participate in the discussion and voting of the matters at the meeting if they have an interest or presumed interest in them, which is harmful to the interests of the company. They shall withdraw from the discussion and voting, and shall not exercise their voting rights on behalf of other members of the Committee.

If the Committee is unable to make a resolution due to the provisions of the preceding paragraph, it shall report to the Board of Directors, who shall make a resolution.

Article 10 (Staff Unit and Execution Unit)

The staff unit of the Committee is the Administrative Department, which is responsible for the preparation of the meeting and the planning and division of work for the Group's sustainable development. The relevant departments of the company are the execution units, responsible for collaborating with the working groups to develop the Group's sustainable policies and implementation matters.

For the decisions made by the Committee, the staff unit shall implement them by asking the relevant departments, working groups or subsidiaries of the Company for cooperation.

The mode of operation for the Committee is shown in Attachment 2.

Article 11 (Matters not covered)

Matters not covered in these guidelines shall be subject to the laws and regulations of the competent authority and the relevant provisions of the company.

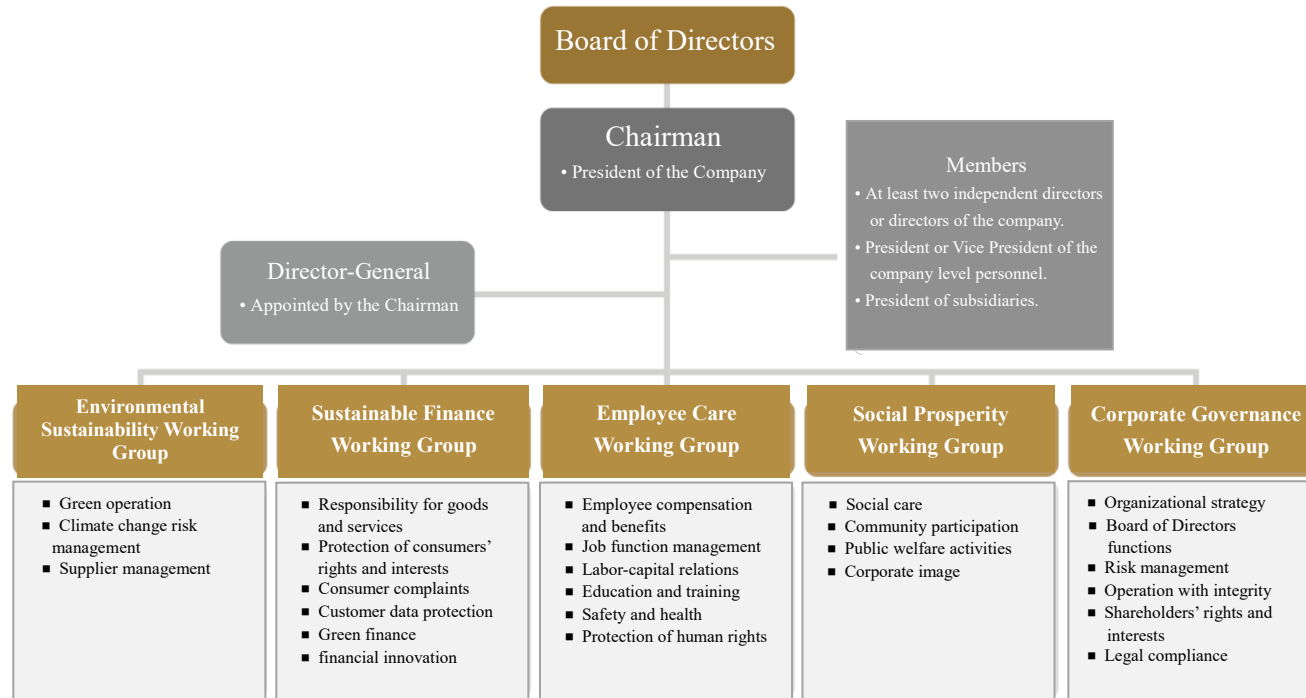
Article 12 (Approval Levels)

These guidelines shall take effect upon their approval by the Board of Directors, and the same shall apply when they are amended or repealed. However, when only the attachments of these guidelines are amended, the President is authorized to approve the amendment.

Attachments:

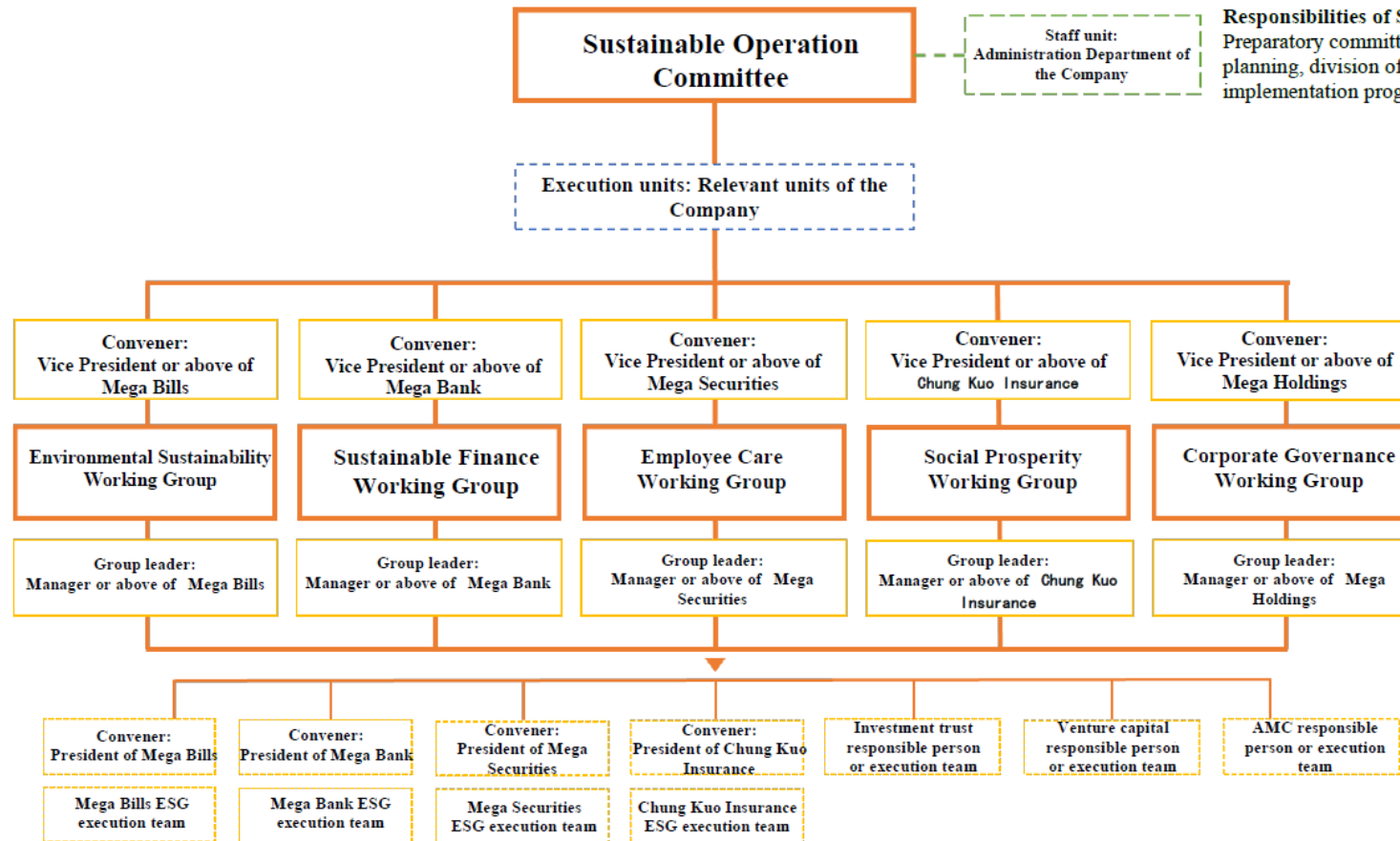
- I. Organizational Chart of the Sustainable Development Committee of Mega Holdings
- II. Operation Mode Chart of Mega Holdings' Sustainable Development Committee

Organizational Chart of the Sustainable Development Committee of Mega Holdings



Note: The Social Prosperity Working Group includes Mega Bank Cultural and Educational Foundation and Mega Charity Foundation.

Operation Mode Chart of Mega Holdings' Sustainable Development Committee



Responsibilities of Staff unit:
 Preparatory committee meeting related issues and ESG operation planning, division of work, and report the annual plan implementation progress to the Committee on a regular basis.

Responsibilities of execution unit:
 Execute ESG tasks assigned by the staff unit, and work with relevant working groups to develop ESG policies and implementation plans.

Responsibilities of convener:
 Assign the group leader and supervise the annual plan implementation progress of each group.

Responsibilities of working group leader:
 Be responsible for setting annual objectives and regularly reporting the implementation progress of the plan to the convener and the execution units of the Company.

Responsibilities of execution team or responsible person:
 Responsible for ESG related affairs.

