

Mega Financial Holding Co., Ltd. Sustainable Development Committee Charter

Article 1 (Purpose)

To achieve sustainable development goals and strengthen sustainability governance, Mega Financial Holding (hereinafter as the “Company”) hereby establishes a Sustainable Development Committee (the “Committee”) and formulates this Charter of the Committee in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the Company’s Sustainable Development Policy.

Article 2 (Responsible unit)

The Sustainability Development Department shall be the unit in charge of this Charter.

The Sustainability Development Department shall be the unit responsible for the meetings of the Committee, including assisting the Committee in agenda planning, meeting notices, meeting proceedings, meeting minutes and other related matters.

Article 3 (Applicability)

Matters concerning the number, term of office, powers, rules of procedure for meetings, and resources to be provided by the Company when the Committee exercises its powers shall be handled in accordance with this Charter, unless otherwise regulated by laws or articles of incorporations.

Article 4 (Disclosure for Public Reference)

The contents of this Charter shall be published on the Company’s website or the Market Observation Post System for reference.

Article 5 (Members, Term of Office and By-Election)

The Committee shall be composed of five to seven members, with the Chairman of the Company serving as the Chairperson and Convener. The remaining members shall be appointed by the Board of Directors of the Company from the directors, of whom more than half shall be independent directors.

Committee members shall serve the same term as do the Board of Directors. If the Committee consists of less than five members due to dismissal, additional Committee members shall be appointed during the most recent

board meeting.

Article 6 (Scope of Duties and Responsibilities)

The Committee's duties and responsibilities are as follows:

- I. Review the Company's sustainable development policies, annual plans, and strategies;
- II. Follow up and review the implementation status and results of sustainable development;
- III. Supervise the disclosure of sustainability information and review sustainability report; and
- IV. Review and supervise the implementation of the Group's major sustainable development projects, important regulations or other Board-approved works related to sustainable development.

Article 7 (Convening and Frequency of Meetings)

When a committee meeting is convened, a notice stipulating the reason for calling the meeting shall be given. The convener shall convene and chair the meeting. If the convener is unable to host a meeting due to leave of absence or other reasons, the convener shall appoint another member of the Committee to act on his or her behalf. If the convener does not make such an appointment, other members of the Committee shall appoint one among themselves.

If the convener is unable to attend the meeting in person or serve as the chairperson for some reason, the convener shall designate another member to act on his or her behalf; if no such designation is made, other members of the Committee shall appoint one among themselves.

The Committee shall meet at least once quarterly and may meet as often as it considers necessary.

The meeting notice referred to in the first paragraph may be given electronically and provided to the committee members seven days before the meeting. However, this does not apply in case of emergency.

Article 8 (Executive Units)

The Committee appoints the President of the Company as the Chief Sustainability Officer to comprehensively promote and supervise the Group's sustainable development affairs.

The Sustainability Development Department is in charged of the planning of and task assignments for the Group's sustainable development operations and with the disclosure and compilation of sustainability information.

The Committee consists of the following working groups: Environmental Sustainability, Sustainable Finance, Customer Commitment, Employee Care, Social Prosperity, and Corporate Governance. Executive Vice Presidents or a higher position will be the convener of each working group, and a unit supervisor or a higher position will be the group leader. Each group is responsible for promoting the execution of tasks related to the Group's sustainable development and reporting implementation results to the Sustainability Development Department on a regular basis.

Subsidiaries shall set up ESG dedicated personnel or task force, with the President serving as convener and responsible for promoting and supervising ESG-related operations.

The responsibilities of the executive units referred to in this article are provided in the Attachment.

Article 9 (Meeting Attendance)

Members shall attend meetings in person. Except for those in attendance by video conferencing, members attending in person shall sign in the attendance book for future reference.

If the convener is unable to attend the meeting in person or serve as the chairperson for some reason, the convener shall designate another member to act on his or her behalf; if no such designation is made, other members of the Committee shall appoint one among themselves.

When a committee member is unable to attend in person for some reason, he or she may issue a proxy authorizing another committee member to attend on his or her behalf, provided that each proxy only represents one absent member. Attendance via video-conference is deemed as attendance in person.

Except for the Chief Sustainability Officer and the conveners of each working group of the Committee who shall attend the meeting, the Chairperson may, as necessary for the agenda items of the meeting, invite relevant personnel of the Company or its subsidiaries, consultants or other corporate sustainability professionals to attend the meeting and provide necessary information.

Article 10 (Resolutions and Meeting Minutes)

Resolutions at a meeting convened by the Committee, which shall be attended by more than half the members of Committee, shall be adopted with the approval of more than half the members of the Committee in attendance. An agenda item is considered passed if the chairperson does not receive any objections from members in attendance. This voting method has the same effect as the conventional ballot method. The outcome of the vote shall be announced on site and recorded in writing.

The resolutions of the Committee shall be recorded in minutes. The minutes should accurately record the following items:

- I. Session, time, and place of meeting.
- II. The name of the chairperson.
- III. Attendance of members, including the names and number of those present, on leave, and absent.
- IV. The names and titles of those present.
- V. The name of the minute taker.
- VI. Matters to be reported.
- VII. Matters to be discussed: The method of resolution and the result for each proposal; the name of any member that is an interested party as referred to in Article 11, an explanation of the important aspects of the relationship of interest, the reasons why a member was required or not required to enter recusal, and the status of their recusal; and committee members' opinions expressing objections or reservations.
- VIII. Extraordinary motions: The name of the mover; the method of resolution and the result for each motion; a summary of the comments made by committee members, experts, or other persons; the name of any member that is an interested party as referred to in Article 11, an explanation of the important aspects of the relationship of interest, the reasons why a member was required or not required to enter recusal, and the status of their recusal; and committee members' opinions expressing objections or reservations.
- IX. (Other Matters to be Recorded)

The attendance book constitutes part of the minutes for each meeting of the Committee; if the meeting is held via video conferencing, the audio and video materials also constitute part of the meeting minutes.

The meeting minutes may be prepared and distributed electronically and sent to each committee member within 20 days after the meeting. The minutes shall be reported to the Board of Directors of the Company and included in important company files, and kept for five years. If a lawsuit related to the resolution matters of the Committee occurs, the minutes shall continue to be preserved until the conclusion of the lawsuit.

Article 11 (Avoidance of Conflicting Interests)

Members of the Committee, who have a vested or presumed interest in matters of the meeting that poses a risk of harm to the interests of the Company, shall not participate in discussions or votes, and shall recuse themselves from discussions and votes, and shall not exercise voting rights on behalf of other committee members.

If, for the reason stated in the preceding paragraph, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to the Board of Directors, which shall resolve on the item.

Article 12 (Implementation of Meeting Resolutions)

Matters resolved by the Committee may be delegated by the unit in charge of meetings of the Committee to the relevant department of the Company, working groups, or subsidiaries for further handling, and follow up of such matters shall be conducted during the period of execution.

Article 13 (Resources to be provided when the Committee exercises its powers)

The Committee may, by resolution, appoint lawyers, accountants or other professionals to conduct necessary audits or provide consultation on matters related to the exercising of its powers, and the relevant expenses shall be borne by the Company.

Article 14 (Unresolved Matters)

Matters not covered in this Charter shall be handled according to relevant laws and regulations of the competent authority and relevant regulations of the Company.

Article 15 (Level of Approval Authority)

This Charter shall take effect after being approved by the Board of Directors. The same applies when this Charter is revised or revoked. However, when only the Attachment to this Charter is to be amended, the Chairman of the Board of Directors is authorized to approve the amendments.

Article 16 (Review history)

This Charter was established on June 25, 2019. The Board of Directors authorized the correction to the name of the unit on October 27, 2020; the first amendment took effect on January 1, 2021. The second amendment was on May 25, 2021. The third amendment was on August 30, 2021. The fourth amendment was on February 22, 2022. The fifth amendment was on January 23, 2024. The sixth amendment was on September 24, 2024. The seventh amendment was on December 24, 2024.

Attachment: The Organizational Structure of the Sustainable Development Committee

Attachment

[The Organizational Structure of Mega Financial Holding's Sustainable Development Committee]



Note: The Social Prosperity Working Group includes the Mega Charity Foundation and Mega Bank C&E Foundation.