

Taishin Financial Holding Co., Ltd.

Board of Directors Meeting Policy

Article 1 (Basis)

This policy was established in accordance with the Company Act, the Securities and Exchange Act, and the Regulations Governing Procedure for Board of Directors Meetings of Public Companies to provide guidance over Board Meetings, thereby enhancing the supervisory role of the Company's Board of Directors.

Article 2 (Scope)

All issues relating to the Company's Board of Directors Meetings, such as agendas, procedures, minutes recording, announcements, etc., shall proceed according to this policy.

Article 3 (Convention and notification of Board Meetings)

The Company's Board of Directors Meetings are to be held at least once per quarter and may be held at any time deemed necessary.

Convention of a Board Meeting shall be advised to all directors with a detailed agenda at least seven days in advance. However, meetings can be held at shorter notices in case of emergency.

The Meeting notice shall be delivered via courier, fax, or physical mail. With the receiving party's agreement, meeting notices may also be delivered electronically.

Directors who attend the Meeting and do not claim not having received meeting notice before the Meeting commences shall be deemed as being advised.

All discussion topics listed in Article 12, Paragraph 1, Clause 1~9 of this policy shall be listed in advance as part of the agenda and cannot be raised through a special motion.

Article 4 (Meeting advice and information)

The Secretariat Division has been designated as the administrator of all Board Meeting affairs.

The Secretariat Division is responsible for preparing Board Meeting agendas. Meeting agendas and any relevant materials shall be furnished to participants in advance, either as part of the convention advice or using other appropriate means, except for business-related discussions where the Board is permitted to provide information only when the Meeting commences. Documents of excessive quantity may be delivered in electronic form instead.

Directors may request supplemental information from the Secretariat Division should they consider the existing information to be insufficient. Directors may resolve to postpone certain agendas if they consider the information presented to them to be inadequate.

Board Meeting agendas may be raised by department managers and by directors within their areas of responsibility. The Secretariat Division will consolidate all agendas proposed and prepare them for discussion as described in the preceding paragraphs.

Article 5 (Preparation of attendance logs, documents, and directors' proxy attendance)

Attendance logs shall be provided during Board Meetings and shall be signed by all directors present at the Meeting.

Directors are required to attend Board Meetings personally. Those who are unable to attend personally may seek proxy attendance by another director in a manner compliant with the

Articles of Association. Directors who participate in meetings via video conferencing shall be deemed to have personally attended the Meeting.

If a director wishes to seek proxy attendance by another director, a new proxy form shall be issued for each Board Meeting, and the extent of delegated authority shall be specified for each agenda.

Each proxy attendant may represent the presence of only one absent director.

Directors who reside overseas may appoint other local proxy shareholders via writing for regular representation in Board Meetings. These representatives need to be registered to the competent authority.

Article 6 (Venue and time of Board Meetings)

The Company shall convene Board Meetings within its premises and during office hours, or at any other time and place convenient to the directors.

Article 7 (Meeting Chairperson and acting Chairperson)

The Company's Board Meetings, when convened by the Chairperson, shall be chaired by the Chairperson. However, the first meeting of a newly-elected Board shall be convened by the director who receives the highest number of votes during the Shareholders' Meeting. Meetings shall be chaired by the persons who convene them; in cases where there are two or more conveners, one of them shall be elected to chair the Meeting.

Where a meeting of the Board of Directors is called by a majority of directors on their own initiative in accordance with Article 203, paragraph 4 or Article 203-1, paragraph 3 of the Company Act, the directors shall choose one person by and from among themselves to chair the Meeting.

If the Chairperson is unable to perform his/her duties due to leave of absence or any other reasons, the Vice Chairperson will act on the Chairperson's behalf. If the Company has no Vice Chairperson or if the Vice Chairperson is also unable to perform his/her duties due to leave of absence or any other reason, the Chairperson shall appoint one of the directors to act on his/her behalf. Should the Chairperson not appoint anyone to act on his/her behalf, the remaining directors shall determine an acting chairperson from among themselves.

Article 8 (Convention of Board Meetings)

When convening a Board Meeting, the Secretariat Division and all departments relevant to the proposed agendas shall prepare adequate materials to be used by the participating directors.

Depending on the nature of the proposed agenda, personnel from relevant departments or subsidiaries may be called into Board Meetings to provide statements. Certified public accountants, lawyers, or other professionals may also be invited to participate in Board Meetings if necessary. However, these professionals shall be dismissed during the discussion and voting stage.

The Chairperson may commence a Board Meeting when the Meeting's time is due and if more than half of all directors are present. If the Meeting is due to convene but less than half of the Board is present, the Chairperson may postpone the Meeting on the same day up to two times. If the number of participants remains insufficient after two postponements, the Chairperson shall re-convene the Meeting according to Article 3, Paragraph 2 of this policy.

The term "all directors" mentioned above and in Article 16, Paragraph 2, Clause 2 of this policy shall refer to those who are currently assuming office.

Article 9 (Video and audio recording in Board Meetings)

The Company's Board Meetings shall be video or audio recorded and the recordings shall be kept for at least five years. The recordings may be kept in electronic form.

Should any litigation arise with respect to a specific Board Meeting resolution before the abovementioned expiry, the relevant recordings shall be retained as evidence until the litigation is concluded.

If meetings are held by way of video conferencing, the recorded video and audio shall be treated as part of the Meeting Minutes and shall be kept properly over the Company's existence.

Article 10 (Agendas)

The following agendas shall be covered as the minimum during regular Board Meetings:

1. Reported items:
 - (1) Follow-up on progress of the previous meeting's minutes and resolutions.
 - (2) Reports on key financial information.
 - (3) Reports on the internal audit progress.
 - (4) Reports on other important issues.
2. Discussions:
 - (1) Discussions carried forward from the previous meeting.
 - (2) Discussions scheduled for the current meeting.
3. Special motion(s).

Article 11 (Discussion of agendas and the proceeding)

The Company's Board Meetings shall proceed as scheduled in the Meeting advice. However, changes can be made with the consent of more than half of all present directors.

The Chairperson cannot dismiss the Meeting without the consent of more than half of all present directors.

If, while the Board Meeting is in progress, fewer than half the directors who were present when the Meeting commenced remain present at the Meeting, the remaining directors may motion for the Chairperson to suspend the Meeting and proceed with Article 8, Paragraph 4.

During the proceedings of a board meeting, if the chairperson is unable to chair the meeting or fails to declare the meeting closed as provided in paragraph 2, the provisions of Article 7, paragraph 3 shall apply mutatis mutandis to the selection of the deputy to act in place thereof.

Once a director has made a statement, the Chairperson may answer personally or appoint any relevant personnel to answer the query, or seek consultation from any professionals invited to the Meeting.

The Chairperson may restrain directors from speaking outside the scope of the discussed agenda if it affects the Meeting's proceeding.

Article 12 (Issues subject to discussion in Board Meetings)

The following issues shall be raised for discussion in Board Meetings:

1. The Company's operating plans.
2. Annual and semi-annual financial reports. This excludes semi-annual financial reports that do not need to be audited by a CPA.
3. Establishment of or amendments to the internal control system as well as the assessment of

the effectiveness of the internal control system according to Article 14-1 of the Securities and Exchange Act.

4. Establishment or amendments to asset acquisition/disposal procedures, derivative trading procedures, and other procedures of major financial consequences as specified in Article 36-1 of the Securities and Exchange Act.
5. Offering, issuance, or private placement of securities with equity characteristics.
6. Election or discharge of Chairperson.
7. Appointment and dismissal of finance, accounting, or internal audit managers.
8. Donations to related parties or major donations to non-related parties. However, in the occurrence of a major natural disaster, emergency aids of a charitable nature can be made first and acknowledged later during the next Board Meeting.
9. Decisions that shall be resolved through a Shareholders' Meeting or a Board Meeting according to Article 14-3 of the Securities and Exchange Act, the Articles of Incorporation or other laws, and any major issues prompted by the competent authority.
10. Issues that need to be resolved within the Board's area of responsibility.
11. Related party transactions where the law requires them to be resolved through a Board Meeting.
12. Directors and managers' remuneration.

The related parties mentioned in Clause 8 of the preceding paragraph shall refer to the related parties defined in Regulations Governing the Preparation of Financial Reports by Securities Issuers. Major donations to non-related parties shall refer to any single donation or cumulative donations that amount to NTD 100 million or above in a year to the same party, or amounts that accumulate to more than 1% of net revenue or 5% of paid-up capital, as shown in the latest audited financial statements.

The one-year period mentioned above shall refer to the one year dating back from the current Board Meeting. Amounts that have already been passed in Board Meetings may be excluded from calculation.

All Board meetings should be attended in person by at least one independent director. For the items listed in Paragraph 1 of this Article that shall be resolved through a Board Meeting, all independent directors should attend the Meeting and should attend the Meeting in person; if attendance in person is not possible, they may appoint other independent directors as proxy attendants. Any objections or qualified opinions expressed by independent directors shall be recorded in meeting minutes. If an independent director is unable to express objections or qualified opinions personally at the Board Meeting, the opinion shall be raised in writing in advance unless there is justifiable reason not to do so. Such opinions shall also be recorded in the Board Meeting Minutes.

When discussing recommendations proposed by the Remuneration Committee, the Board of Directors shall take into consideration the amount of remuneration, the method of payment, and the risks that the Company may be prone to in the future. Any rejections or amendments to directors' and managers' remuneration proposed by the Remuneration Committee shall be effected with the presence of more than two-thirds of the Board and supported by half of those present at the Meeting. The Board's resolution also needs to explain whether the approved remuneration is more favorable compared to the one proposed by the Remuneration Committee, after taking into account the above considerations.

Except for the items listed in Paragraph 1 that shall be resolved through a Board Meeting, the Board of Directors may authorize other parties to exercise duties on their behalf in manners that comply with laws and the Articles of Incorporation. In which case, the level, the extent,

and the details of such authorization shall be clearly stated.

Article 13 (Voting method)

The Meeting's Chairperson may announce to discontinue further discussions if the agenda is considered to have been sufficiently discussed to proceed with the voting. A motion is considered passed if the Chairperson receives no objections from any attending directors. Should anyone express objections after being inquired by the Chairperson, the agenda will proceed to the voting process.

The Chairperson may choose to proceed with voting in any of the following methods, but if there is any objection from any attendants, the Chairperson shall proceed according to the opinion of the majority:

1. Voting with a show of hands or using voting instruments.
2. Voting by roll call.
3. Ballot voting.
4. Any other methods chosen by the Company.

The attending directors mentioned in Paragraph 2 and attendants mentioned in Paragraph 3 do not include directors who are prohibited to vote under Article 15.

Article 14 (Method of resolution)

Unless otherwise specified in the Securities and Exchange Act, the Company Act or the Articles of Incorporation, all board resolutions shall be effected with the presence of more than half of the Board, and supported by more than half of those present at the Meeting.

In cases where there are several amendments or alternative solutions to a certain agenda, the Chairperson shall determine the order in which the new and original proposals are voted. However, if any proposal is passed, all other proposals shall be deemed rejected and no further voting is necessary.

If the voting requires the appointment of a ballot examiner and a ballot counter, such personnel shall be appointed by the Chairperson. However, the role of ballot examiner shall be served by a director.

The outcome of the vote shall be documented and announced on site.

Article 15 (Avoidance of conflicting interests)

If a director, or the corporate entity that the director represents, is considered a stakeholder to the discussed agenda, the director shall state the stakes involved during the current meeting session and shall disassociate from all discussions and voting if it is in conflict against the Company's interests. In which case, the director shall not exercise voting rights on behalf of other directors.

Where the spouse or a blood relative within the second degree of kinship of a director, or where a company which has a controlling or subordinate relation with a director, or is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.

Directors who have been prohibited to vote under the preceding two paragraphs shall have their voting rights excluded from the total.

Article 16 Meeting Minutes.

Proceedings of a Board Meeting shall be recorded in minutes. Meeting Minutes shall address the following details:

1. The Meeting session (or year), time, and venue.
2. Name of the Chairperson.
3. Directors' attendance; including the number and names of attendants (personal or proxy), absentees, and those who are on leave of absence.
4. The names and titles of other participants invited to the Meeting.
5. Name of the minute taker.
6. The reported issues.
7. Discussions: The method of resolution and outcome for each agenda; summary of opinions expressed by directors, experts, and other personnel; the names of directors who hold stakes in the discussed agenda as ruled by Paragraph 1 of the preceding Article; descriptions on the stakes involved, whether the director should or should not disassociate from the discussion, and whether the director had disassociated from the discussion; any objections or qualified opinions expressed on record or in writing; independent directors' written opinions raised according to Article 12, Paragraph 4.
8. Special motion: The name of the person who raised the motion; the method of resolution and outcome for each motion; summary of opinions expressed by directors, experts, and other personnel; the names of directors who hold stakes in the discussed agenda as ruled by Paragraph 1 of the preceding Article, descriptions on the stakes involved, whether the director should or should not disassociate from the discussion, and whether the director had disassociated from the discussion; any objections or qualified opinions expressed on record or in writing.
9. Other details that need to be recorded in meeting minutes.

If the board resolution involves any of the following, the details of each shall be addressed in the Meeting Minutes and reported to the Market Observation Post System within two days after the board resolution is made:

1. Objections or qualified opinions expressed by independent directors on record or in writing.
2. Any matters disapproved by the Audit Committee, but approved by over two-thirds of all directors.
3. Other issues that need to be announced according to law.
4. Board-approved directors' and managers' remuneration that is more favorable than the solution suggested by the Remuneration Committee.

If there are any situations as described in Clause 4 of the preceding paragraph, the Meeting Minutes shall address the discrepancy and the underlying reason for the discrepancy.

The attendance log constitutes part of the Board Meeting Minutes, and therefore shall be kept properly over the Company's existence.

The Meeting Minutes shall be signed or stamped by the Chairperson and the minute taker, and shall be distributed to all directors and supervisors within 20 days after the Meeting. It should be treated as part of the Company's key files and retained as such over the Company's existence.

The Meeting Minutes may be prepared, filed and distributed in an electronic form.

Article 17 (Supplemental provisions)

Establishment of this meeting policy and any subsequent amendments thereof are subject to approval by the Board of Directors.

Note:

- 2006.12.21 Policy established during the 52nd Meeting of the Second Board (the Board of Directors Meeting Policy previously approved during the 10th Meeting of the Second Board held on 2005.04.21 was immediately abolished)
- 2007.06.15 Reported during the annual general meeting.
- 2008.04.24 Amendments made to Articles 4, 5, 8, 9, 11, 12, 13, 15, 16, and 17 during the 13th Meeting of the Third Board.
- 2008.06.13 Reported during the Annual General Meeting.
- 2012.04.26 Amendments made to Articles 12 and 16 during the 34th Meeting of the Fourth Board.
- 2012.11.22 Amendments made to Articles 3, 8, 12, 15, and 16 during the 44th Meeting of the Fourth Board.
- 2015.06.25 Amendments made to Articles 3, 4, 8, 12 and 16 during the 29th Meeting of the Fifth Board on 2015.07.01
- 2017.08.31 Amendments made to Article 12 during the 29th Meeting of the Sixth board.
- 2020.04.30 Amendments made to Article 7 and 15 during the 27th Meeting of the Seventh board.
- 2022.10.27 Amendments made to Article 3, 11 and 12 during the 18th Meeting of the Eighth board.
- 2024.03.28 Amendments made to Article 8 and 11 during the 37th Meeting of the Eighth board.