

O-Bank Guidelines for Sustainability Policy Influence

Approved by the Chairperson on July, 16, 2024

Article 1: Purpose

To promote sustainable development and achieve the goal of the Paris Agreement to limit global temperature rise to within 1.5 °C, O-Bank (hereinafter referred to as "the Bank") actively leverages its financial influence to support the Taiwan government's "Taiwan 2050 Net Zero Emissions" policy and the "Climate Change Response Act." By participating in lobbying or advocacy activities and joining trade associations, the Bank collaborates with relevant organizations or government agencies to promote or support policies or regulations related to sustainable finance. These guidelines are established to ensure compliance.

Article 2: Coverage

These guidelines apply to all of the Bank's global business locations.

Article 3: Management Mechanism

The Bank should carefully evaluate any trade associations and non-profit organizations it participates in and sponsors. Evaluations should include, but are not limited to: the purpose of the association or organization, its advocacy principles, and its actual operations, to determine if they align with the Bank's corporate social responsibility principles and are consistent with the Bank's policies. O-Bank will not sponsor associations or organizations that deny climate change. When making donations, the value of the donation shall be approved according to the Bank's "External Donation Review Procedures" prior to proceeding with the donation.

Lobbying or advocacy activities that the Bank intends to participate in, as well as trade associations the Bank intends to join, must be evaluated according to the governance framework and management processes below. This is to ensure that the principles of the lobbying or advocacy activities and the industry associations the Bank joins align with the Bank's values and that their climate change policies are aligned with the Paris Agreement.

Lobbying or Advocacy Activities: The Bank commits not to engage in lobbying activities that against climate regulations aimed at mitigating climate

change. For sustainability-related lobbying or advocacy activities, the Bank's Corporate Sustainability and Communications Division will, based on the nature of the activities, convene the Bank's highest supervisory officers relevant to the lobbying or advocacy topics to review the impact of these topics on the company, the environment, and society. The activities will then be submitted for approval by the CEO and the Chairperson.

Trade Associations: Each relevant organizations will evaluate the need to join related trade associations based on business needs, and this decision must be approved by the highest supervisory officer of the organization. The Bank's representatives participating in trade associations must continuously monitor and review whether the association's stance on climate change issues is aligned with the Paris Agreement.

When the climate change policy stance of lobbying or advocacy activities and trade associations is inconsistent with the Bank's public commitment to the Paris Agreement, the Bank will engage through its appointed representatives. This is to ensure that the trade associations or non-profit organizations the Bank participates in genuinely adhere to the climate policies and goals of the Paris Agreement.

Article 4: Information Disclosure

The Bank's Sustainability Report will regularly disclose information on the Bank's participation in policy lobbying or advocacy activities and related activities as a member of trade associations, including the organizations involved, the content of the activities, the stance on climate change, and the value of donations.

Article 5: Approval and Implementation

These Guidelines will be implemented following approval by the Chairperson, with the same procedure applying to any amendments.