

Ennostar Inc. Sustainability & ERM Committee Charter

Article 1 Basis for Establishment

To implement Ennostar social responsibility, integrate with international trends, and actively respond to stakeholders' various risk-oriented assessments and countermeasures for environment, society, and corporate governance to achieve the goal of sustainable management, the charter for Sustainability & ERM Committee(the"Committee") is adopted pursuant to the “Sustainable Development Best Practice Principles” and “Corporate Governance Best Practice Principles.

Article 2 Scope of application

The Committee is a functional committee under the Board of Directors. The Committee is responsible to the Board of Directors. Except as otherwise provided by law and regulation or by the articles of incorporation of the company, matters relating to the official powers of the Committee shall be handled in accordance with this Charter.

Article 3 Members of the Committee

The committee is composed of at least three directors recommended by the board of directors, among whom more than half of the independent directors should participate in. The chairman of the board shall be the ex-officio member, convener and chairman of the meeting of the Committee.

The term of the members of the Committee shall be from the date of elected by the Board of directors to the date of the the expiration of the term of directors.

When a member is dismissed for any reason, resulting in a number of members lower than that required under preceding paragraph or the Company's articles of incorporation, a new member may be appointed by the Board of Directors.



Sustainability & ERM Committee organizational Chart

Article 4 Authority of the Committee Members

1. Responsibilities of the Board
 - (1) Affirm ESG missions and visions
 - (2) Decision-making on major ESG proposals
 - (3) Evaluate ESG performance
2. Responsibilities of the Committee
 - (1) Formulate ESG missions, visions, policies, and targets
 - (2) Identify ESG risks and opportunities to determine investment strategies
 - (3) Monitor ESG strategic plans and implementations
 - (4) Monitor ESG performance and information disclosures
3. Responsibilities of the ESG Office
 - (1) Set ESG aspect and targets
 - (2) Promote ESG plans
 - (3) Assist in ESG plans
 - (4) Track KPI performance
 - (5) Global ESG trends analysis
 - (6) Disclose Group ESG performance
4. Responsibilities of the ESG Committee (Working Group)
 - (1) Establish Group targets
 - (2) Promote ESG plans
 - (3) Present/track KPI performance
 - (4) Periodic meetings
 - (5) Disclose ESG performance
5. Responsibilities of the ESG Task Forces
 - (1) Establish Group targets
 - (2) Promote ESG plans and cross-corporation integration within the Group)
 - (3) Present/track KPI performance
 - (4) Periodic meetings
 - (5) Seek opportunities for innovation and business
6. Responsibilities of Important Subsidiary ESG Committees
 - (1) Formulate targets
 - (2) Implement ESG plans
 - (3) Present/track KPI performance
 - (4) Periodic meetings
 - (5) Compile ESG report sections related to each company
 - (6) Respond to client ESG requirements

Article 5 Meeting Convening

The Committee shall convene quarterly.

To call a meeting, a notice detailing the reason for the meeting shall be sent to each committee member at least seven days prior to the meeting. However, in

emergency circumstances, a meeting may be called on shorter notice.

The meeting notice may be given by means of electronic transmission, after obtaining a prior consent from the recipient(s) thereof.

Article 6 Meeting agenda and attendees/attendees

Meeting agendas shall be drafted by the convener. Other members of the Committee or the functional teams may also submit proposals to the Committee for discussion. Meeting agendas shall be provided to the members of the Committee as stated in the preceding article.

When a meeting of the Committee is held, an attendance book shall be made available for sign-in by the Committee members in attendance and thereafter reserved for reference. A member of the Committee that appoints another member as proxy to attend a meeting shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

The Committee members shall attend the meeting in person. If a member is unable to attend the meeting in person, the member may appoint another member to attend as proxy to attend the meeting. The appointee may accept a proxy from one person only. Attending a meeting via telecommunications will be deemed attendance in person. The number of attendees should be at least (inclusive) two-thirds.

Article 7 Meeting resolutions and minutes

Adoption of a resolution of the Committee shall be subject to a vote from one half or more of the members of the Committee. All resolutions to be adopted will be submitted to the board of directors. The result of a vote shall be made known immediately and recorded in writing. An agenda item is deemed passed if the chairperson asks and then receives no objection from those present. Such decisions have the same effect as those made by the voting method. All objections or reservations on record or made in writing, if any, from the members shall be included in the meeting minutes.

The proceedings of the committee meetings shall be recorded in minutes, which shall list the following information in detail:

1. Session, time, and place of the meeting.
2. Name of the chairperson.
3. Member attendance, including names and numbers of members who are present, on leave or absent from the meeting.
4. Names and titles of nonvoting participants.
5. Name of the minute taker.
6. Matters reported at the meeting.
7. Agenda items: the resolution method and outcome of each motion, and any objections or reservations expressed by committee members.
8. Extempore motions: the name of person submitting the motion, the resolution method and outcome of the motion, and summary of statements and objections or reservations expressed by committee members, experts and other persons.

The attendance sheet is an integral part of the meeting minutes. Where a meeting is

convened via video conferencing, the video and audio records are an integral part of the meeting minutes.

Meeting minutes shall bear the signatures or seals of both the chairperson and the minute taker. A copy of the minutes shall be distributed to each member of the Committee within 20 days after a meeting. Meeting minutes shall be submitted to the board of directors and be deemed important corporate records and preserved during the existence of the Company. Should there be litigation involving Committee matters, the minutes shall be preserved until the end of the litigation.

The meeting minutes of Paragraph 1 may be produced and distributed in electronic form.

Article 8 Recusal system

Members of the Committee shall recuse themselves from discussion and voting in the following circumstances:

1. a personal interest that poses a potential conflict of interests against the Company;
2. a situation where the member deems it necessary to recuse him/herself;
3. a situation where the Committee deems it necessary for recusal.

Article 9 Appointment of Experts

The committee may resolve to retain the service of an attorney, certified public accountant, or other outside professionals to perform necessary audits or provide advice with respect to exercise of the Committee's powers. The costs of such services shall be paid by the Company.

Article 10 Performance evaluation and Information Disclosure

The Committee conducts committee performance evaluations once a year. The process and procedures shall be conducted in accordance with the Rules for Evaluating Board of Directors and Functional Committee Performance.

The Company should disclose the operation result of the Committee in the Annual Report , on the Company website or through the MOPS.

Article 11 Delegation

The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other committee members for follow-up, with written reports to be presented to the Committee during the implementation period. When necessary, the matter shall be presented for ratification or a report be made at the next meeting of the Committee.

Article 12 Enforcement

This Charter, and any amendments hereto, shall come into force after approval by the board of directors.

This Charter is established on February 23rd, 2024.