

Bank of Kaohsiung Co., Ltd. Ethical Management Policy

Passed by the 14th Board in the 3th session dated 2021.3.19

Bank of Kaohsiung Co., Ltd (hereinafter after referred to as the “Bank”) wishes to hone the Bank’ s corporate governance, implement honest and transparent operational philosophy, enhance the corporate culture of ethical management, and create a good business image and management environment for substantial development. We hereby establish this Ethical Management Policy as below:

1. Legal Basis:

Based on the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, regulations governing TPEX/OTC listed companies, or other laws relating to business conducts, and following the basis of implementing ethical management, the 13th session of the Board of Directors of the Bank resolved and passed this “Code of Conduct for Ethical Management” in the 15th meeting on December 20, 2018 as the guidelines for preventing corruption, bribery, and executing the policies of ethical management.

2. Authority Matrix:

With reference to the ISO 37001 Anti-Bribery Management System published by the International Organization for Standardization (“ISO”), all policies and rules of ethical management shall be considered and resolved by the Bank’ s Board of Directors.

3. Policy:

As specified in the Bank’ s Code of Conduct for Ethical Management, the Bank’ s ethical management policy focuses on prohibiting the seven major unethical conducts, which are giving and receiving bribes, offering illegal political donations, improper charitable donations or sponsorships, offering or receiving unreasonable gifts, treatment or other improper profits, infringement to trade secret, trademark, patent, copyrights, and other intellectual property rights, conducting unfair competition, and

impairing the interests, health and safety of consumers or other stakeholders, directly or indirectly, during the research and development, procurement, manufacturing, provision or sale of products and services, and preventing offering, receiving, promising or requesting any improper profits directly or indirectly during the course of business in order to obtain or maintain the interest of oneself or any third party, or engaging in any dishonest, illegal conduct, or violating the fiduciary duty.

4.Implementation:

In order to implement the policies and regulations, we asked the Bank' s directors and managers with the title of vice president or higher position to sign the statement and undertaking of compliance and implementation of ethical management. We also notify the Bank' s directors and managers about relevant regulations in writing, and communicate with our staff about the Bank ' s determination of active implementation of ethical management by circulating the information via intranet. We ask them to conduct their daily work on the basis of “Ethics and Honesty” .