

Fubon Financial Holding Co., Ltd. and Subsidiaries

Guidelines on Donation Procedures

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Responsible Unit: Corporate Communications Division, Corporate Sustainability
Department
Version: Version 3

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Article 1 Purpose

The “Fubon Financial Holding Co., Ltd. and Subsidiaries Guidelines on Donation Procedures” (the “Guidelines”) have been established in accordance with the “Fubon Financial Holding Co., Ltd. and Subsidiaries Donation Management Policy” (the “Policy”) to create a clear management mechanism for donation procedures for Fubon Financial Holding Co., Ltd. (the “Company”) and subsidiaries listed on the Company’s business license (the “subsidiaries”) and ensure compliance.

Article 2 Scope

The Guidelines apply to the Company and its subsidiaries.

If a subsidiary wants to separately establish its own related guidelines because of the size or nature of its business or because of related laws or regulations that it must comply with, it should first submit the proposed guidelines for approval to the Corporate Sustainability Department under the Company’s Corporate Communications Division.

Subsidiaries shall oversee the activities of their subsidiaries based on the principles of the Guidelines.

Article 3 Donation Management Procedures

Prior to making a donation, the Company and its subsidiaries shall follow the procedures for evaluating donations stipulated in the Donation Management Policy, and donations shall not be made until they have been approved at the appropriate decision-making level. Donation proposals that have been approved shall be handled based on the procedures outlined in the Donation Management Policy and Articles 4 and 5 of the Guidelines.

After the Company or any of its subsidiaries make a donation, the responsible unit of the donor company shall complete the steps in the attached “Post-donation Checklist” (the “Checklist”) within six months, provide supporting documents for the actions taken, and have the checklist reviewed and approved by the manager responsible. If there are special circumstances, an extension can be obtained with the approval of the manager responsible by providing an explanation of the situation and a plan for follow-up action. The process should be tracked until the Checklist steps have been completed. The documents referred to above shall be preserved by the above-mentioned responsible unit for five years.

Article 4 Checks on the Original Donor

The Company or its subsidiaries may act as the original donor based on Article 6-1 of the Donation Management Policy and Article 3, Paragraph 1 of the Guidelines. The following issues should be tracked once a donation is made:

1. The Company or subsidiary shall obtain a receipt for the donation. For a “same donation” as defined in Article 3, Paragraph 2 of the Donation Management Policy, receipts shall be obtained successively/for each installment.
2. The donation recipient shall receive permission for the establishment of the new charity from regulatory authorities in accordance with the planned timetable in the recipient’s proposal. If the recipient does not receive permission from regulatory authorities based on the timetable, the recipient shall provide an explanation and update the timetable to enable further tracking of the situation. If the recipient is unable to provide a reasonable explanation for the delay and come up with an updated timetable, the original donor shall, with the approval of the original level of authority that approved the donation, ask the recipient to return the donation to the original donor.

Article 5 Checks on Regular Donations

When the Company or its subsidiaries make a donation in a capacity other than as an original donor based on the procedures cited in Article 3, Paragraph 1 of the Guidelines, the following issues should be tracked after a donation is made:

1. Donation should be handled based on Article 4, Paragraph 1
2. Board of directors shall handle retroactive issues related to public-welfare donations for emergency relief following a major natural disaster in accordance with Article 9 of the Donation Management Policy
3. For regular donations beyond public-welfare emergency relief donations after major natural disasters (including but not limited to annual donations to a recipient after the Company or a subsidiary acted as the original donor), the recipient shall provide documentation of its efforts. Out of practical considerations, recipients of small donations of NT\$100,000 or less can be exempted from providing such documentation, but the donor must still verbally inquire about how the recipient is making use of the donation and record the information on

the Checklist. If cumulative donations to the same recipient total more than NT\$100,000 during a year, the recipient still must provide the above-mentioned documentation.

Article 6 Additional Provisions

Other matters not covered in the Guidelines should be handled in accordance with related laws and regulations, the Donation Management Policy, and Company rules.

Article 7 Implementation and Revision

The Guidelines are to be published and implemented in accordance with the Company's policy on establishing rules and guidelines after being approved by the president of the Company. The same is true for revisions.

Table: Record of Changes

Version	Date of Approval	Effective Date	Approval Level	Notes
01	2019/01/02	2019/01/10	President	Initial version
02	2019/10/29	2019/12/03	President	Revision
03	2020/01/17	2020/01/20	Division Head	Revision

Post-donation Checklist

Donation Case: _____ Donation Amount: _____ Date: _____

Whenever a business unit makes a donation (note 1), it should then conduct a self-check based on this checklist. The checklist should be approved by the manager responsible, and this checklist and supporting documents should be kept.

<input type="checkbox"/> Acting as an original donor		Supporting documents provided
● Has a receipt for the donation been obtained? (Note 2)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
● Has the recipient set up the new charity based on the timetable in its proposals? (If answer is “No,” answer the next question.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
● The recipient has not established the new charity on schedule, but has provided an updated timetable.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/>
● The recipient did not provide an updated timetable plan, and the responsible unit, with the approval of the original level of authority, asked the recipient to return the donation, which the recipient has done.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/>
<input type="checkbox"/> <u>Regular donation: Public-welfare emergency relief donation following a major natural disaster</u>		Supporting documents provided
● Has a receipt for the donation been obtained?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
● Has the board handled retroactive issues related to public-welfare donations based on Article 9 of the Donation Management Policy?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/>
<input type="checkbox"/> <u>Regular donation: Donation other than a public-welfare emergency relief donation following a major natural disaster</u>		Supporting documents provided
● Has a receipt for the donation been obtained?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
● Has the recipient provided documentation on its activities? Recipients of NT\$100,000 or less are exempt from that requirement, but a check has found the donation is being used _____ . Date of inquiry: (Y)____(M)____(D)_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>

Note 1: For the “same donation” (as defined in Article 3, Paragraph 2 of the Donation Management Policy), receipts shall be obtained for each installment and a checklist filled out each time a payment is made.

Note 2: After a Company or a subsidiary acts as an original donor, annual donations to the recipient to the recipient shall be reviewed under the checklist’s “Regular donation: Donation other than a public-welfare emergency relief donation following a major natural disaster” category.

Donation Unit	
Manager Responsible	Person-in-charge
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