

GCM Corporation Organizational Rules For the Sustainability Development Committee

Article 1 (Basis for Establishment)

To implement sustainable development goals such as environmental protection, corporate social responsibility, and corporate governance, the "Sustainability Development Committee" is established in accordance with Article 7 and Article 9 of the company's "Sustainable Development Best Practice Principles" and Article 27 of the "Corporate Governance Best Practice Principles." These rules are hereby stipulated for compliance.

Article 2 (Scope of Application)

The composition, number, tenure, authority, and meeting procedures of the committee members shall follow these organizational rules unless otherwise stipulated by laws or the company's articles of incorporation.

Article 3 (Purpose of Establishment)

The operation of the committee shall adhere to the principle of corporate sustainability and primarily aim to guide the execution of the following:

1. Implement corporate governance.
2. Develop a sustainable environment.
3. Safeguard social welfare.
4. Enhance corporate sustainability information disclosure.

Article 4 (Committee Composition)

The committee members are appointed by resolution of the Board of Directors, comprising no fewer than three members, with the majority being independent directors. At least one member must possess expertise in corporate sustainability. Members shall elect a convener and chairperson among themselves.

The convener represents the committee externally.

The tenure of committee members aligns with that of the directors.

If a committee member is dismissed and the number falls below three, the company shall appoint a replacement at the next board meeting.

Article 5 (Duties and Responsibilities)

To achieve the purpose outlined in Article 3, the committee shall fulfill the following duties with due care and diligence and report to the Board of Directors:

1. Promote and develop matters related to sustainability.

2. Strengthen corporate governance and integrity management systems.
3. Supervise other sustainability-related tasks resolved by the Board of Directors.

Article 6 (Execution Units and Responsibilities)

To ensure the execution and implementation of sustainability-related decisions, the committee establishes the "Sustainability Development Promotion Center," overseeing the following subgroups:

1. Corporate Governance Group.
2. Sustainable Environment Group.
3. Social Welfare Group.
4. Sustainability Information Disclosure Group.

These groups, composed of relevant personnel, manage daily tasks and regularly report plans and results.

Article 7 (Meeting Convening and Notification)

The committee shall meet at least once annually or as needed.

Meeting notices specifying the agenda shall be issued seven days in advance, except in urgent cases.

Notices may be sent electronically.

If the convener is unavailable, another member shall be designated to convene the meeting. If no designation is made, members shall mutually elect a substitute.

Relevant managers or personnel may be invited to attend meetings but must leave during discussions and voting.

Article 8 (Meeting Rules)

Sign-in sheets shall be prepared for attendance verification.

Members must attend meetings in person. If unavailable, they may authorize another member to attend. Members participating via video conferencing are considered present.

Authorized proxies must provide a written authorization specifying the scope of delegation.

Resolutions require a majority vote of attending members. Decisions made without objection after inquiry by the chairperson hold the same effect as a vote. Results must be announced and recorded.

Article 9 (Minutes of Meetings)

Meeting minutes must document:

1. Meeting session, date, and venue.
2. Chairperson's name.

3. Attendance status (present, absent, or excused).
4. Names and titles of attendees.
5. Record keeper's name.
6. Reports and discussions.
7. Resolutions and summary of member remarks, including dissenting opinions.
8. Other relevant matters.

Meeting sign-in sheets and video records are part of the minutes.

Minutes shall be signed by the chairperson and record keeper and distributed within 20 days, maintained as critical records during the company's existence.

Distribution may be electronic.

Article 10 (Conflict of Interest)

Members with personal interests in matters under discussion shall disclose such interests and refrain from discussion and voting if harmful to company interests. They may not represent other members in voting.

The interests of a member's spouse or relatives within the second degree shall also constitute a conflict of interest.

Article 11 (Approval Authority)

These rules shall take effect upon approval by the Board of Directors and are subject to the same for amendments.

Article 12 (Supplementary Provisions)

These rules were established on April 30, 2024.