

LINE Pay Taiwan Limited	No	20
	Version	1
Sustainable Development Committee Charter	Date	2025 / 11 / 11
	Page	1 / 5

Article 1

1. To realize the Company’s sustainable development goals and strengthen sustainability governance, pursuant to Article 27, Paragraph 3 of the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Article 9, Paragraph 1 of the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies,” the Sustainable Development Committee (hereinafter referred to as the “Committee”) is hereby established, and the Committee Charter (hereinafter referred to as the “Charter”) is adopted for compliance.

Article 2

1. Matters concerning the number, term of office, powers, rules of procedure for meetings, and resources to be provided by the Company when the Committee exercises its powers shall be handled in accordance with this Charter.

Article 3

1. The Company shall make the contents of this Charter available on its website and the Market Observation Post System (MOPS) for consultation.

Article 4

1. The Committee shall consist of no fewer than three members, and the members shall be appointed by resolution of the Board of Directors. Regarding qualifications, the Committee members shall possess professional knowledge and competence in corporate sustainability, and at least one director shall participate in oversight and providing guidance.
2. Depending on the Company’s scale, nature of the industry, or other circumstances facilitating sound management of sustainable development, the Committee may establish dedicated (or concurrent) sustainable development units, and may appoint a senior managerial officer as the Chief Sustainability Officer to ensure the promotion of the Company’s initiatives related to sustainable development.
3. The Chief Sustainability Officer or a person holding an equivalent position may form cross-departmental task forces according to the needs of individual departments’ business activities related to sustainable development, to carry out sustainability efforts.

Article 5

1. The term of office of the Committee members shall, in principle, align with that of the Board of Directors, and members may be re-elected for consecutive terms.
2. If a member of the Committee is dismissed for any reason and the number of members on the Committee falls below 3, the vacancy shall be filled through appointment at the next meeting of the Committee.

LINE Pay Taiwan Limited	No	20
	Version	1
Sustainable Development Committee Charter	Date	2025 / 11 / 11
	Page	2 / 5

Article 6

1. Authorized by the Board of Directors, the Committee shall exercise the due care of a good administrator and faithfully perform the following duties, and report to the Board of Directors:
 - (1) Formulate, promote, and strengthen the Company’s sustainability policies, annual plans, and strategies.
 - (2) Review, track, and adjust the implementation and effectiveness of sustainability initiatives.
 - (3) Guide and supervise sustainability information disclosures and review the sustainability report.
 - (4) Guide and supervise the execution of tasks laid out in the Company’s Sustainable Development Best-Practice Principles or other sustainability-related tasks resolved by the Board of Directors.
2. The dedicated (or concurrent) sustainable development units shall assist the Committee in promoting and implementing various sustainability plans. When necessary, relevant personnel or departments may provide support covering areas such as corporate governance, environmental sustainability, social and cultural development, and sustainability information disclosure, and regularly report to the Committee on the implementation status.

Article 7

1. The Committee shall convene at least once a year, and may call a meeting at its discretion whenever necessary.
2. In calling a meeting of the Committee, a notice of the reasons for convening the meeting shall be given to each member at least 7 days in advance. In emergency circumstances, however, the meeting may be called on shorter notice. The notice may be effected in writing or by means of electronic transmission.
3. A member of the Committee shall be elected as the convener by and from the entire membership of the Committee, and the convener shall be the meeting chair. If the convener is on leave or unable to convene a meeting for any reason, the convener shall appoint another member on the Committee as the acting convener; If the convener does not make such an appointment, one member of the Committee shall be elected by and from the other members of the Committee to serve as convener.
4. The Committee may request managers of the relevant departments of the Company, internal audit officers, certified public accountants, attorneys, and other corporate sustainability professionals to attend the meeting as non-voting participants and provide pertinent and necessary information, provided that they shall leave the meeting when discussion or voting takes place.

LINE Pay Taiwan Limited	No	20
	Version	1
Sustainable Development Committee Charter	Date	2025 / 11 / 11
	Page	3 / 5

5. The Committee's meeting agenda shall be drafted by the convener. Other members may also put forward proposals for discussion by the Committee.

Article 8

1. The meeting agenda of the Committee shall be set by the convener, and other members may also submit proposals for the Committee's discussion.
2. The meeting agenda shall be provided to Committee members in advance.
3. When a meeting of the Committee is held, an attendance book shall be made available for signing-in by the members of the Committee in attendance, and thereafter made available for reference.
4. Committee members shall attend meetings of the Committee in person; if a member is unable to attend in person, the member may appoint another member as proxy to attend the meeting. Attendance via video-conference is deemed as attendance in person.
5. A member of the Committee that appoints another member as proxy to attend a meeting of the Committee shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda. The proxy under Paragraph 3 may accept a proxy from one person only.

Article 9

1. Except as otherwise provided in laws, regulations, Articles of Incorporation, or rules, resolutions at meetings of the Committee shall be adopted with the approval of one half or more of the entire membership. When a proposal comes to a vote at a Committee meeting, if the chair puts the matter before all members present at the meeting and none voices an objection, the matter is deemed approved, and its effect shall be the same as that of a vote.
2. The result of a vote shall be made known immediately and recorded in writing.

Article 10

1. If a member of the Committee has a personal interest in any agenda item, the Committee member shall explain the essential content of the interest. If the Committee member's personal interest is likely to prejudice the interest of the company, the Committee member may not participate in discussion and voting, and shall recuse himself or herself from the discussion and voting, and also may not exercise voting rights as a proxy for any other Committee member. Where the spouse or a blood relative within the second degree of kinship of a Committee member is an interested party with respect to any agenda item, such member shall be deemed to be an interested party with respect to that agenda item.

LINE Pay Taiwan Limited	No	20
	Version	1
Sustainable Development Committee Charter	Date	2025 / 11 / 11
	Page	4 / 5

2. Where a matter is unable to be resolved at a committee meeting for the reason stated in paragraph 1, the fact shall be reported to the board of directors and the matter shall be resolved by the board instead.

Article 11

1. Discussions at a meeting of the Committee shall be included in the meeting minutes, which shall faithfully record the following:
 - (1) The session (or year), time, and place of the meeting.
 - (2) The name of the meeting chair.
 - (3) Attendance by the members, including the names and the number of members present, excused, and absent.
 - (4) The names and titles of those attending the meeting as non-voting participants.
 - (5) The name of the minutes taker.
 - (6) The matters reported at the meeting.
 - (7) Agenda items: For each proposal, the method of resolution and the result; name of the member who is an interested party as referred to in the preceding article, explanation of the material aspects of the interest the member has, the reason why the member should or should not recuse himself or herself and whether or not the member has rescued; and any objections or reservations expressed.
 - (8) Extraordinary motions: The name of the mover; the method of resolution and the result for each motion; a summary of the comments of the members of the Committee and experts and other persons present at the meeting; name of the member who is an interested party as referred to in the preceding, explanation of the material aspects of the interest the member has, the reason why the member should or should not recuse himself or herself and whether or not the member has rescued; and any objections or reservations expressed.
 - (9) Other matters required to be recorded.
2. The attendance book constitutes part of the minutes for each meeting of the Committee; for a meeting of the Committee convened via videoconferencing, the audio-recorded and videotaped data shall be part of the minutes of the meeting.
3. The minutes of a Committee meeting shall bear the signature or seal of both the meeting chair and the minutes taker, a copy of the minutes shall be distributed to each Committee member within 20 days after the meeting, and shall be submitted to the Board of Directors for reporting and be deemed important corporate records, and be kept for at least five years. The meeting minutes may be produced and distributed in electronic form.

LINE Pay Taiwan Limited	No	20
	Version	1
Sustainable Development Committee Charter	Date	2025 / 11 / 11
	Page	5 / 5

4. If any litigation relating to a resolution of the meeting of the Committee commences before the expiry of the period in which the evidence shall be kept in accordance with the preceding paragraph, the minutes shall continually be kept until the conclusion of the litigation.

Article 12

1. The execution of tasks relating to resolutions adopted by the Committee pursuant to the powers set forth in Article 6 or the subsequent implementation work of professional personnel retained pursuant to Article 13 may be delegated to the convener or other Committee members for continued handling, with a written report to be presented to the Committee during the implementation period. When necessary, the matter shall be presented for ratification or a report made at the next meeting of the Committee.

Article 13

1. The Committee may, at the expense of the company, resolve to retain the service of an attorney, certified public accountant, or other professional to conduct a necessary audit or to provide advice on matters relating to the exercise of the Committee's powers.

Article 14

1. This Charter, and any amendments hereto, shall be implemented after approval by a meeting of the Board of Directors. This Charter is enacted on November 11, 2025.