

星展(台灣)商業銀行

機構投資人盡職治理政策

DBS Bank (Taiwan) Ltd

Institutional Investor Stewardship Policy

1) 目標

Objectives

- 1.1 本行基於謀求本行股東之最大利益，依據台灣證券交易所頒佈之「機構投資人盡職治理守則」規定，訂定本「機構投資人盡職治理政策」（以下簡稱「本政策」）以資遵循。

For the best interest of the shareholders of DBS Bank (Taiwan) Ltd (the “Bank”), the Bank establishes this “Institutional Investor Stewardship Policy” (the “Policy”) in accordance with “Institutional Investor Stewardship Principles” (the “Principles”) issued by Taiwan Stock Exchange (TWSE).

- 1.2 本政策依循台灣證券交易所頒佈之「機構投資人盡職治理守則」，適用範圍係針對本行以投資為目的（而非以交易為目的）所進行之國內股權或債券投資為關注對象。如本行投資原始成本金額達新臺幣3億元（或等值外幣）以上或持股比例超過被投資事業實收資本額5%以上，且持有該股權或債券期間連續超過一年以上者，本行應依本政策之規定履行盡職治理行動。

This Policy follows TWSE’s Principles and applies to the Bank’s investments in domestic equity and debt securities for investment purpose (and not for trading purpose). If the original investment amount is over NTD300 million or the shareholding of the Bank in the invested company exceeds 5% of the paid-in capital of the invested company and the Bank holds such investment for more than one year, the Bank shall carry out its stewardship duties as set out in this Policy.

2) 盡職治理責任

Stewardship Duties

- 2.1 本行辦理前條之投資時，將依據本行之「投資準則」、「取得或處分資產處理程序」、「內部控制及稽核制度管理辦法」等相關規範作為決策、管理以及執行本公司投資之相關依據。此外，為善盡本行之機構投資人責任，本行將依循集團就環境、社會、公司治理 (ESG) 之相關規範及政策，並得參酌集團或本行就同一投資對象所辦理之風險評估以作為其投資與否之參考。

The Bank shall follow the Bank's "Investment Guideline", "Guidelines on Acquisition and Disposal of Assets" and "Internal Control and Audit System Policy" etc. in making investment decisions or managing the Bank's investments as described in Section 1.2 above. In addition, the Bank will also comply with Group's ESG related policy and may leverage the results of risk analysis conducted by the Group or the Bank itself on the same invested company so as to meet the Bank's stewardship responsibilities under this Policy.

- 2.2 為善盡本行之機構投資人責任，針對符合第1.2條之被投資公司，本行透過參與被投資公司之股東會、蒐集公開資訊或定期（不定期）訪查等方式持續關注被投資公司，適當與被投資公司經營階層對話，以強化被投資公司之公司治理品質。本行對被投資公司之關注事項包括但不限於產業概況、股東結構、經營策略、營運概況、財務狀況、股價變化、信用評等、環境影響、社會議題及公司治理等議題。

In order to discharge the Bank's institutional investor's responsibilities, the Bank shall continuously monitor and interact with management of invested companies by participating their annual general meetings, collecting public information or periodic/ random site visits. Matters of an invested company that the Bank should watch out for may include but not limited to industry overview, shareholder structure, management strategies, operation status, financial status, stock price movement, credit rating, environmental, social and governance (ESG) factors, etc.

### **3) 利益衝突管理**

#### **Management of Conflict of Interest**

- 3.1 本行進行投資行為時，應遵循本行已訂定之「公司治理守則」、「員工行為準則」以及「辦理利害關係人授信及授信以外交易作業準則」等相關規範，並透過監督控管機制、權責分工與教育訓練等以避免利益衝突之發生。

When the Bank makes investment decisions, it should follow the requirements under the "Corporate Governance Principles", "Code of Conduct" and "Standards of Credit Extension and Non-credit Transactions with Interested Party", etc., and fully implement monitoring control mechanisms, segregation of duties and trainings etc. to prevent any conflict of interest.

- 3.2 為維護本行股東之權益，本行於執行投資業務時，應避免違反下列利益衝突之態樣：

- 一、本行為特定股東之利益，而有不利於其他股東之投資決策或行動。
- 二、其他法令規定之利益衝突態樣。

For the best interests of the Bank's shareholders, the Bank shall prevent the scenarios of conflict of interest described as follows:

- (1) Making investment decisions in favor of any specific shareholder against other shareholder(s); and
- (2) Any other scenarios as stipulated by the regulations.

4) **投票政策**  
**Voting Policy**

- 4.1 本行對於被投資公司之股權行使應基於本行及本行股東之最大利益，除法令另有規定外，不得直接或間接參與該發行公司經營或有不當之安排情事。

The Bank shall exercise its shareholder's rights for the best interests of the Bank and its shareholders and, unless otherwise stipulated by law, shall not directly or indirectly participate in the management of the invested company or have any inappropriate arrangements.

- 4.2 本行收到被投資公司之股東會開會通知書，應於股東會開會期限內由本行總經理室秘書部辦理出席人員指派（經諮詢本行總經理後）、表決權行使決策等相關作業程序，並留存資料備查。

When the Bank receives a shareholders' meeting notice from the invested company, the GM Office-Secretariat shall, within the allotted time for convening the shareholders' meeting, handle the relevant procedures including, but not limited to, appointment of attendees (after consultation with General Manager of the Bank), voting for/ against the agenda items of the meeting, etc. and well keep the relevant documentation for records.

- 4.3 本行行使投票權之前，內部應審慎評估各項股東會議案，必要時得於股東會前由秘書部召集內部會議與相關部門進行討論與議決。

The bank shall prudentially evaluate each proposal under shareholders' meeting agenda of the invested company and, if necessary, Secretariat should call for a meeting to involve relevant departments in discussion before a voting decision is made.

- 4.4 本行並非絕對支持被投資公司經營階層所提之議案；對於損及本行及本行股東之權益、違反公司治理、或對環境或社會具負面影響之議案將予以反對，其餘原則同意。

The Bank does not always support all meeting proposals by the management of the invested companies; for any proposal which will jeopardize or compromise the interests of the Bank or its shareholders, violate corporate governance or cause negative impact to the environment or society, the Bank will vote against the proposal; for other proposals, the Bank will vote for it in general.

**5) 附則**

**Miscellaneous**

- 5.1 本行應至少每兩年一次檢視本政策，並每年評估執行盡職治理活動之有效性並於本行官網、年報或證交所之公開資訊觀測站或揭露履行盡職治理之情形以符合證交所之規範。

The Bank shall review this Policy at least every two years, and shall evaluate the effectiveness of the Bank's stewardship engagements and disclose the implementation status of stewardship via the Bank's official website or annual report, or Market Observation Post System (MOPS) of TWSE on an annual basis in compliance with TWSE's requirements.

- 5.2 本準則經董事會核定後實施。嗣後之修訂，亦同。

This Policy shall come into effect upon the Board's approval. For any subsequent amendments, the approving authority shall remain with the Board.