Terms of Reference of the Development Strategy Committee of the Board of Directors of CSC Financial Co., Ltd.

Chapter 1 General Provisions

Article 1 In order to standardize the meeting and decision-making procedures of the development strategy committee of the board of directors (the Development Strategy Committee) of CSC Financial Co., Ltd. (the Company), improve the work efficiency and decision-making capabilities of the Development Strategy Committee, and ensure smooth progress on various works of the Development Strategy Committee, these terms of reference are formulated in accordance with requirements of the relevant national laws, administrative regulations, departmental rules, normative documents and the listing rules of the stock exchanges where the shares of the Company are listed (collectively as the Relevant Rules), and the Articles of Association of CSC Financial Co., Ltd. (the Articles of Association) with reference to the actual situation of the Company.

Article 2 The Development Strategy Committee shall convene its regular meeting once a year. Pursuant to the provisions of the Relevant Rules, the Articles of Association and these terms of reference, extraordinary meetings may also be convened by the Development Strategy Committee.

Chapter 2 Composition of the Development Strategy Committee

Article 3 The Development Strategy Committee shall be composed of no less than three directors.

Article 4 The composition of the Development Strategy Committee and the chairman shall be decided by the board of directors.

Article 5 The term of office of the Development Strategy Committee shall be the same as that of the board of directors. A member may offer himself/herself for re-election upon the expiration of his/her term of office. Any member of the Development Strategy Committee who ceases to be a director of the Company during the term shall be automatically disqualified as a member of the Development Strategy Committee. The board of directors shall fill the vacancy in accordance with the requirements if the number of the members of the Development Strategy Committee fails to meet the requirements of the Relevant Rules, the Articles of Association or these terms of reference.

Chapter 3 Duties of the Development Strategy Committee

Article 6 In accordance with relevant requirements of the Relevant Rules and the Articles of Association, the Development Strategy Committee is primarily responsible for the research on the long-term development strategies and major investment decisions of the Company and giving advice. Its major duties are set out as follows:

(1) understanding and overseeing the overall operation of the Company;
(2) understanding, analyzing and monitoring the current situation of the international and domestic industry;
(3) understanding and monitoring relevant national policies;
(4) understanding the culture construction of the Company, evaluating the operational status of the integration and development of the Company's culture and strategy, and improving the compatibility of the Company's culture and developmental strategy;
(5) studying the short, medium and long-term development strategies of the Company or the relevant issues;
(6) providing consultancy advice on the Company's long-term development strategy and major decisions on major investments, reform and etc.;
(7) reviewing and approving the special research report on the development strategies;
(8) conducting research on the Company's sustainable development/ESG management and providing consultancy advice on decision-making, supervising the Company in strengthening communication with stakeholders on important sustainable development/ESG issues, and reviewing the Company's sustainable development/ESG report and providing recommendations to the board of directors;
(9) publishing routine research reports on a regular or irregular basis;
(10) other duties determined by the Relevant Rules, the Articles of Association and the board of directors.

Article 7 The Development Strategy Committee may set up an administrative office under it with responsibilities undertaken by the executive office of the Company. Upon approval, the staff of the administrative office are allowed to attend meetings related to the development strategy of the Company, access to relevant information, and issue research reports accordingly on a regular or irregular basis for submission to the Development Strategy Committee.

Article 8 The Development Strategy Committee may engage external professionals to provide services, and the expenses reasonably incurred shall be borne by the Company.

Article 9 The chairman of the Development Strategy Committee is primarily responsible for performing the following duties:

(1) convening and presiding over the regular meetings of the Development Strategy Committee;
(2) convening extraordinary meetings of the Development Strategy Committee under exceptional circumstances;

(3) preparing and writing special research reports on the development strategies;
(4) examining and approving routine research reports;
(5) other duties authorized by the board of directors and the Development Strategy Committee.

Chapter 4 Convening and Notices of Meetings of the Development Strategy Committee

Article 10 The meetings of the Development Strategy Committee shall be held on-site. On the premise of ensuring that all participating directors can fully communicate and express their opinions, the meetings may be held by video, telephone or other means in accordance with the procedures when necessary.

Article 11 In principle, a written notice shall be given and relevant data and information shall be provided to all members not later than three days before the meeting of the Development Strategy Committee is convened; however, under special circumstances, such notice period may be reduced to less than three days upon consents of two-thirds or more of the members of the Development Strategy Committee, or by way of other means to inform all members.

Article 12 Notice of the meeting of the Development Strategy Committee shall include the following:
(1) date and venue of the meeting;
(2) duration of the meeting;
(3) reasons for and proposals of the meeting;
(4) date of dispatch of the notice.

The proposals and notices of the meeting shall be determined by the chairman of the Development Strategy Committee and delivered to each member of the Development Strategy Committee through the staff of the board of directors of the Company.

Chapter 5 Rules of Procedures and Voting Procedures of the Development Strategy Committee

Article 13 The meeting of the Development Strategy Committee shall be held with two-thirds or more of members present. Each member shall have one vote. An effective resolution shall be approved by two-thirds or more of all members of the Development Strategy Committee.

Article 14 The Development Strategy Committee may, after consideration of a matter, report or document, formulate a resolution and submit it to the board of directors of the Company.

Article 15 In the case of a report not formulated as a resolution, the committee members who have submitted the proposal or the research report may submit it to the board of directors for review in their own personal capacity.

Article 16 The meetings of the Development Strategy Committee shall be attended by members in person and shall not be represented.

Article 17 The meetings of the Development Strategy Committee shall be presided over by the chairman of the Development Strategy Committee. Where the chairman of the Development Strategy Committee is unable to preside over the meeting for any reason, other members as designated by the chairman shall preside over the meeting.

Article 18 Based on the agenda and needs of the meetings, the Development Strategy Committee can invite other persons relating to the topics of the meeting to brief relevant situation or listen to relevant opinions, and such persons shall not be absent from the meeting without proper reasons. Such persons shall not be involved in the discussion, or affect the progresses, voting or resolution of the meeting.

Article 19 In principle, the Strategy Development Committee will not review the topics or matters not listed in the notice of the meeting. Under special circumstances where new topics or matters have to be added, such subjects or matters shall be reviewed and resolution shall be made with the consent of two-thirds or more of the members.

Chapter 6 Resolutions and Minutes for the Meeting of the Development Strategy Committee

Article 20 After voting at the meeting of the Development Strategy Committee, the resolutions shall be formulated and minutes shall be prepared, and opinions of independent directors shall be set forth in the minutes of the meeting. Each member of the Development Strategy Committee attending the meeting shall sign the resolutions and minutes of the meeting. The written documents and minutes of the resolutions shall be kept by the Company as corporate archives and shall be kept for a period of not less than ten years during the existence of the Company.

Article 21 The resolutions of the Development Strategy Committee meeting shall include the following:

(1) the date, venue and the convenor of the meeting;
(2) the number of Committee members who should attend the meeting and the actual number of attendees;
(3) explanations on the procedures of the meeting and the validity of the resolutions of the meeting;
(4) explanations on the contents of the resolutions as considered and voted at the meeting and the voting result;
(5) other matters to be described and included in the resolutions.

Article 22 After the formulation of the resolutions by the Development Strategy Committee, if necessary, such resolutions should be submitted to the board of directors for consideration and approval in a timely manner.

Chapter 7 Supplementary Provisions

Article 23 Unless otherwise specified, terms used in these terms of reference shall have the same meanings as those defined in the Articles of Association.

Article 24 Matters not provided for under these terms of reference or resulting in conflict with these terms of reference and provisions of the Relevant Rules and the Articles of Association shall be implemented in accordance with provisions of the Relevant Rules or the Articles of Association.

Article 25 These terms of reference shall be interpreted and amended by the board of directors.

Article 26 Upon consideration and approval by the board of directors, these terms of reference shall become effective from November 21, 2025.