Ching Feng Home Fashions Co., Ltd.
Sustainable Development Committee Organizational Regulations

Article 1 (Purpose and Basis of Establishment)
In order to achieve the company's sustainable development goals and strengthen sustainable governance, in accordance with Article 27, Paragraph 3 of the "Code of Conduct for the Governance of Listed Companies" and Article 9, Paragraph 1 of the "Code of Conduct for the Sustainable Development of Listed Companies", a Sustainable Development Committee (hereinafter referred to as the "Committee") has been established, and the Organizational Regulations of the Committee (hereinafter referred to as the "Organizational Regulations") have been formulated for compliance.

Article 2 (Scope of application)
The committee's number of members, term, powers, meeting rules, and the resources the company should provide when exercising its powers, unless otherwise stipulated by laws or the articles of association, should follow the provisions of this organizational regulation.

Article 3 (For public record)
Our company should put the content of this organizational regulation on our website and the public information observation platform for reference.

Article 4 (Composition of the Committee, Promotion, and Implementation Units)
The committee must have at least three members, appointed by the board of directors. Committee members should have expertise and skills in corporate sustainability, and at least one director should be involved in oversight.

The committee may, depending on the company's size, industry nature, or other sound sustainability management practices, set up a dedicated (or part-time) sustainability unit, and may appoint a senior manager to serve as the Chief Sustainability Officer to ensure the promotion of the company's sustainability efforts.

Sustainability CEO or someone in a similar position Cross-departmental teams can be formed according to the needs of each department's sustainability work to handle sustainability tasks.

Article 5 (Term of Office and By-election of Committee Members)
The term of office for members of committee is basically aligned with the board of directors, and they can be re-elected for consecutive terms.

If a committee member is dismissed for some reason and the number drops below three, the board should appoint someone to fill the vacancy at the next meeting.

Article 6 (Authority of the committee, promotion, and executing units)
The committee, under the authorization of the board, should carry out the following duties with the care of a good manager and faithfully report to the board:

1. Develop, promote, and strengthen the company's sustainability policies, annual plans, and strategies.
2. Review, track, and revise the implementation and effectiveness of sustainable development.

3. Oversee the disclosure of sustainability information and review the sustainability report.
4. Oversee the implementation of this company's sustainable development guidelines or other sustainability-related work approved by the board of directors.

The full-time (and part-time) units for sustainable development help the committee carry out various projects.

1. Corporate Governance Group
   Responsible for corporate governance, honest business practices, performance management, risk control, information disclosure, legal compliance, internal controls, and protecting shareholders' rights.
2. Environmental, Safety, and Health Group

   Responsible for environmental policies, energy saving and carbon reduction, energy management, water resources, air, waste management, and green processes.
3. Employee Relations and Social Engagement Group

   Responsible for compensation and benefits, labor relations, occupational health and safety, talent development, friendly workplace, charity activities, community service, and corporate image.
4. 4.Product Service Group

   Responsible for customer service, quality management, product safety, third-party certification, innovation, eco-friendly products, and supply chain management.

The Sustainability Management Project Office carries out the tasks of the previously formed team across departments, compiles execution plans or other sustainability-related matters, and reports the execution results to the committee.

Article 7 (Meeting convening and scheduling)
This committee meets at least once a year, and can hold meetings anytime as needed.

The convening of this committee should state the reason for the meeting and notify the committee members seven days in advance. However, in urgent situations, this does not apply. The notice of the meeting can be given in writing or electronically.

The committee elects one member to serve as the convener, who also acts as the chairperson of the meetings. If the convener is on leave or unable to convene a meeting for any reason, another committee member designated by the convener will take over; if the convener hasn’t designated anyone, the other members of the committee will elect someone to act as the convener.

The committee may invite relevant department managers, internal auditors, accountants, legal advisors, or other corporate sustainability professionals to attend meetings and provide necessary information, but they should leave during discussions and voting. When the committee meets, relevant materials should be prepared for members to review at any time.

Article 8 (Agenda and Attendance)
The agenda for this committee meeting is set by the convener, but other members can also propose items for the committee to discuss. The agenda should be provided to committee members in advance.

When this committee meets, the company should provide a sign-in book for attending members.for reference and verification.

Members of this committee should attend the meetings in person. If they can't make it in person, they can authorize another member to attend on their behalf. Participating via video conference is also considered attending in person.

When a member of this committee authorizes another member to attend on their behalf, they should issue a letter of authorization each time and specify the scope of authority based on the reason for the meeting.

The aforementioned agent is limited to acting on behalf of one person.

Article 9 (Decision-making method)
When this committee makes a decision, unless laws, regulations, or rules say otherwise, it requires the agreement of more than half of all members. If, during a vote, the committee chair asks for opinions and no one objects, it is considered approved, and it has the same effect as a formal vote.

The results of this committee's vote should be reported on the spot and recorded.

Article 10 (Conflict of interest)
If a committee member has a personal interest in a meeting matter, they should explain the key details of that interest. If it might harm the company's interests, they shouldn’t join the discussion or vote, and they should step aside when the issue is being discussed or voted on. They also can’t vote on behalf of another member. Also, if a member’s spouse or close blood relatives within two generations have an interest in a matter, it’s considered as if the member themselves has a personal interest in that matter.

If the committee is unable to make a decision because of the first provision, it should report to the board, and the board will make the decision.

Article 11 (Meeting Minutes)
The proceedings of this committee should be recorded in minutes, and the minutes should thoroughly document the following items:

1. Session (or year) of the meeting and its time and place.

2. The name of the chairman.

3. Member attendance status, including the names and number of those present, excused, and absent.

4. Names and titles of attendees.

5. Record the name of the staff member.

6. Matters to report.

7. Discussion Items:

The method and result of each proposal's resolution, the names of members involved due to conflicts of interest according to the previous article, a description of the important details of those conflicts, reasons for whether they should or should not recuse themselves, situations where they did recuse, and any objections or reservations from committee members.

8. Temporary Motion:

The proposer’s name, the resolution method and result of the motion, the members of the committee, summaries of remarks by experts and other personnel, the names of members with conflicts of interest according to the previous article and explanations of the important details of the conflicts, reasons for whether they should or should not recuse themselves, situations of recusal, and any opposing or reserved opinions of the committee members.

9. Other matters that should be recorded.

The sign-in sheet of this committee is part of the meeting minutes; for meetings held via video conference, the audio and video recordings are also part of the minutes.

Meeting minutes must be signed or stamped by the chairperson and the recorder, sent to committee members within twenty days after the meeting, reported to the board, and included in the company's important records, and they should be kept for five years; the preparation and distribution of the minutes can also be done electronically.

Before the retention period mentioned in the previous paragraph expires, if a lawsuit arises concerning matters resolved by this committee, the records should continue to be kept until the lawsuit is concluded.

Article 12 (Handling of Meeting Resolutions)
Matters decided by the committee based on the powers set out in Article 6.or carry out the follow-up work by professionals appointed according to Article 13's resolution, The authorized convener or other members of this committee can continue to handle it and report to the committee in writing during the execution period.if necessary, it should be submitted for committee approval or reporting at the next meeting.

Article 13 (Resources for exercising authority)
The committee may, by resolution, appoint lawyers, accountants, or other professionals to conduct necessary audits or provide consultations on matters related to the exercise of their powers, and the associated costs will be borne by the company.

Article 14 (Implementation)

These organizational regulations shall come into effect upon approval by the Board of Directors, and the same applies to any amendments thereto.

These organizational regulations were established on November 11, 2025