

# **E.SUN Financial Holding Co., Ltd.**

## **Internal Control System Statement**

To: Financial Supervisory Commission

On the behalf of E.SUN Financial Holding Co., Ltd., we hereby declare that in the period from January 1, 2025 to December 31, 2025, the Company duly complied with “Implementation Rules of Internal Audit and Internal Control System of Financial Holding Companies and Banking Industries” in establishing an internal control system and implementing risk management processes. In the meantime, an impartial and independent unit was designated to conduct audits and report regularly to Audit & Risk Management Committee, the Board of Directors and supervisors. Based on meticulous evaluation, the Company found that, except for the items enumerated in the attached table, the internal control and legal compliance systems of all units were effectively implemented during the year. This statement will be included as the primary content of the Company’s annual report and any prospectuses, and made available to the public. Any information in this statement found to be falsified, concealed, or otherwise illegal shall be subject to the legal liabilities prescribed by Articles 20, 32, 171, and 174 of the Securities and Exchange Act.

Declarant: E.SUN Financial Holding Co., Ltd.

Chairman:  (Signature/ Seal)

President:  (Signature/ Seal)

Chief Auditor:  (Signature/ Seal)

Chief Compliance Officer:  (Signature/ Seal)

Date: March 13, 2026

# E.SUN Financial Holding Co., Ltd. Internal Control System

## Items for Improvement of deficiencies Status

(As of December 31, 2025)

Item for Improvement	Improvement Measures	Target Date
<p>Subsidiary <u>E.SUN Security Co., Ltd.</u></p> <ol style="list-style-type: none"><li>1. In certain securities lending and borrowing operations, internal operating procedures were not fully aligned with the assessed risk levels of the collateral.</li><li>2. In the course of conducting discretionary securities purchase transactions on behalf of clients, disclosures regarding the investment risks associated with securities with credit ratings below a specified threshold were not sufficiently comprehensive.</li><li>3. During the performance of customer due diligence (KYC) and suspicious transaction monitoring procedures, verification against the Group-wide database was not consistently conducted.</li><li>4. In connection with the disposal of customer-related data, internal management procedures were not fully adhered to.</li></ol>	<ol style="list-style-type: none"><li>1. Relevant control procedures and associated forms have been revised, and future operations are conducted in accordance with the updated requirements.</li><li>2. Risk disclosure documents have been updated to improve the clarity of risk information provided to investors and to further enhance investor protection.</li><li>3. Group-wide database verification functions and related management reports have been implemented to strengthen anti-money laundering (AML) monitoring mechanisms.</li><li>4. Additional compliance self-assessment items have been incorporated, and internal education and training initiatives have been enhanced to further promote awareness of personal data protection and data handling responsibilities.</li></ol>	<p>Completed.</p>