E.SUN FHC Tax Governance Policy

Approved by the 16th meeting of the 5th term Board of Directors on April 27, 2016

Amended by the 8th meeting of the 6th term Board of Directors on April 25, 2018

Amended by the 10th meeting of the 6th term Board of Directors on August 10, 2018

Amended by the 21st meeting of the 6th term Board of Directors on April 24, 2020

Amended by the 32nd meeting of the 8th term Board of Directors on April 17, 2026

Chapter I. General Provisions

Article 1 This tax governance policy (hereinafter referred to as the "Policy") is established by E.SUN Financial Holding Co., Ltd. ("E.SUN FHC") in response to the international trend of adopting tax governance, aims to integrate resources and achieve stable growth by realizing high standard of tax compliance and incorporating the Policy into business policies and financial goals.

Article 2 The Policy, considered the economic and social impacts and provided tax risks are controllable, requires that deployment of tax strategies and management of tax costs be consistent with the pursuit of stability, the philosophy of sustainable development, and the goal of increasing shareholders' value while fulfilling E.SUN FHC's obligations as a socially responsible corporate citizen.

Article 3 Every subsidiary and branch, which constitutes the consolidated financial statements of E.SUN FHC, shall comply with the Policy for tax governance purposes.

Chapter II. Tax Governance Principles

Article 4 Tax Governance Principles:

1. Tax compliance: E.SUN FHC is committed to complying with the local tax laws and the spirit in all tax jurisdictions we operate, and meeting the tax obligations by statutory deadlines.
2. Comprehensive decision: To conduct overall impact evaluation on the changes in local and international tax laws and quickly develop strategies in response to such changes.
3. Information transparency: Tax-related information is disclosed regularly to stakeholders in financial reports and annual reports or via other public channels to ensure transparency.
4. Proactive communication: E.SUN FHC is committed to maintaining an open and honest communication pipeline with tax authorities and proactively providing practical perspectives and insights into the industry, which in turn enhances the tax environment and taxation system.
5. Tax incentives: E.SUN FHC is committed to only using tax incentives offered by the governments and in line with regulatory frameworks as well as economic substance, not using aggressive tax planning for tax avoidance.

6. Business structure: E.SUN FHC is committed to only using business structures and transactions that are in line with commercial substance, not undertaking transactions whose sole purpose is to create a tax benefit.

7. Risk management: In accordance with the legislation and international trends, we evaluate tax risks before making or executing tax strategies.

Enforcement Rules of the Tax Governance Policy are established in accordance with the first paragraph of article 4 of the Policy, the tax laws and the business strategy. The Rules shall become effective upon approval of the General Manager.

Chapter III. Management Structure

Article 5 The organization and authority of tax governance are described as follows:

1. Board of Directors

(1) The Board of Directors has the ultimate monitoring authority in establishing the effective tax risk management mechanisms of E.SUN FHC.

(2) The Board of Directors approves overall tax governance policies based on holistic operating strategies and business environment in order to ensure the effective implementation of tax management mechanisms.

2. Tax management unit

(1) The Financial Planning Division is named the tax management unit and shall regularly report tax management related matters to the Board of Directors every half year.

(2) The staff of tax management unit develop talents and enhance the expertise by taking tax training courses. The succession-planning for positions within the section is executed by sharing the experiences regularly.

Chapter IV. Supplementary provisions

Article 6 Transactions between related parties should comply with the arm's length principle, as well as the Transfer Pricing Policy of E.SUN FHC.

Article 7 The Policy shall be reviewed and amended accordingly in response to changes in international and domestic laws and regulations.

Article 8 The Policy shall become effective upon approval of the Board.