E.SUN FHC Transfer Pricing Policy on Related-Party Transactions

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

Chapter I. General Provisions

Article 1 This transfer pricing policy on related-party transactions (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 anti-tax avoidance and the publication of Base Erosion and Profit Shifting ("BEPS") action plan by OECD, aiming to establish systematic rules for E.SUN FHC intra-group transactions.

Article 2 With the pursuit of business stability, when E.SUN FHC intra-group transactions are conducted by related parties, tax avoidance shall not be regarded as the purpose, and rather the commercial reality, corporate social responsibility, risk monitoring and sustainable development shall be considered to fulfill E.SUN FHC's obligations as a world socially responsible corporate citizen.

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

Chapter II. Principles for Transfer Pricing on Related-Party Transactions

Article 4 Commercial Substance Principle:

Related-party transactions shall be in accord with rational commercial purpose with the transfer price reflecting economic reality and the actual decision-making party taking risks derived from such transactions and generating corresponding returns.

Article 5 Arm's-length Principle:

Related-party transactions shall be assessed individually by the optimal arm's-length method of transfer pricing regulations agreed in each country so as to ensure the contractual terms are similar to those of other non-related-party transactions alike.

Article 6 Tax Compliance Principle:

Any domestic and overseas subsidiary and overseas branch of E.SUN

FHC shall comply with the taxation laws of its location to prepare or file the related-party transaction details, transfer pricing documents, etc.

Chapter III. Management Structure

Article 7 The organization and authority of transfer pricing on related parties are described as follows:

1. Board of Directors

(1) The Board of Directors has the ultimate monitoring authority in establishing the effective related-parties transfer pricing management mechanisms of E.SUN FHC.

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

2. Implementation unit

The Financial Planning Division is named the implementation unit and shall regularly or non-regularly report related-parties transfer pricing related matters to the Board of Directors every year.

Chapter IV. Supplementary provisions

Article 8 This policy shall be reviewed and amended accordingly in response to changes in international and domestic laws and regulations.

Article 9 This policy shall become effective upon approval of the Board.