

**E.SUN FINANCIAL HOLDING Co., LTD.**  
**GENERAL SHAREHOLDERS MEETING 2026**

**Shareholders Meeting Agenda Handbook**

Time : 09 : 00 AM, 12 June 2026(Friday)

Place : Evergreen International Convention Center CHANG YUNG-FA FOUNDATION  
11F., No. 11, Zhongshan S. Rd., Zhongzheng Dist., Taipei City, Taiwan.

Means of Holding : visual communication assisted shareholders meeting  
(physical shareholders meeting supported by video conferencing)  
Virtual Meeting Platform : Adopt the virtual shareholders meeting platform of  
Taiwan Depository & Clearing Corporation (TDCC)  
【<https://stockservices.tdcc.com.tw>】

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## **I. Procedure of meeting**

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## II. Matters for report

1. Report on the state of business of the Company in fiscal year 2025 by the President.
  
2. Report on the inspection and auditing of the final account for fiscal year 2025 and communications with internal auditing officers by the Audit & Risk Management Committee.

Explanation:

- (1) The Company's financial statements for 2025 were audited by the Audit & Risk Management Committee, and all the independent directors jointly issued an audit report thereof.
  
- (2) The communication between the Audit & Risk Management Committee and the internal audit supervisor is as follows:

Date	Object	Issues to communicate	Result
2025.02.12	The Company's General Auditor	2024 Q4 audit working papers including matters to be promptly reported to the board under the materiality principle.	1. Questions raised by the independent directors were answered and opinions exchanged. 2. Acknowledged with no other recommendation.
2025.05.07	The Company's General Auditor	2025 Q1 audit working papers.	1. Questions raised by the independent directors were answered and opinions exchanged. 2. Acknowledged, to be processed according to the recommendations.
2025.08.13	The Company's General Auditor	2025 Q2 audit working papers.	1. Questions raised by the independent directors were answered and opinions exchanged. 2. Acknowledged with no other recommendation.
2025.09.17	The Company's General Auditor and other auditors	Discussions on internal/external audit related matters.	1. Questions raised by the independent directors were answered and opinions exchanged. 2. Processed according to the recommendations.

2025.11.05	The Company's General Auditor	2025 Q3 audit working papers including matters to be promptly reported to the board under the materiality principle.	<ol style="list-style-type: none"> <li>1. Questions raised by the independent directors were answered and opinions exchanged.</li> <li>2. Acknowledged, to be processed according to the recommendations.</li> </ol>
2025.12.12	The Company's General Auditor	2026 Audit Plan	<ol style="list-style-type: none"> <li>1. Questions raised by the independent directors were answered and opinions exchanged</li> <li>2. Agreed and processed according to the recommendations.</li> </ol>

3. The state of issuing corporate bonds.

Explanation:

- (1) This report is made in accordance with Article 246 of the Company Act.
- (2) In order to redeem the company's upcoming commercial paper in 2025, the company has reported to the competent authority for the issuance of corporate bonds worth NT\$7.8 billion on June 24, 2025 and NT\$4.2 billion on October 8, 2025. Please refer to Appendix 1 on page 33 to page 36 of this Handbook for Term Sheet.

#### 4. Report on the company's project for promoting sustainable development.

Explanation:

- (1) This report is made in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, Article 5.
- (2) E.SUN is committed to becoming the best-performing and most respected diversified enterprise. In our fourth decade, we are focused on four strategic priorities aimed at making us Taiwan's number-one bank, Asia's benchmark, and a global leader in ESG. In addition to protecting shareholders' rights, improving board governance, and enhancing sustainability disclosures, we outline below the four priorities and the major initiatives scheduled for 2026 :

2.1 Climate: Advance the low-carbon transition, balancing business development and our net-zero goal.

2.1.1 Establish consistent standard operating procedures for carbon accounting across all subsidiaries.

2.1.2 Based on domestic and international standards, industry type, and customer scale, establish a consistent, across-subsidiary traffic-light assessment framework to determine customers' transition maturity. Develop a low-carbon transition maturity system and integrate financed emissions, physical-risk assessments, and transition-related reporting to strengthen internal management and external disclosures.

2.1.3 Promote green and low-carbon transition financial services, continue to expand the scale of sustainable investments and financing, and establish mechanisms for low-carbon transitions, gradually increasing the share of exposures to transitioning enterprises.

2.1.4 Develop customer carbon-reduction services and incentive mechanisms, including providing corporate carbon-emission consumption reports and enabling payments from carbon accounts for emission-reduction activities.

2.2 Biodiversity: Focus on terrestrial ecosystems and grow our biodiversity finance advantage.

2.2.1 Promote Farm-to-Table 2.0. The Farm-to-Table Sustainable Ingredients Value Chain Project has already integrated the upstream, midstream, and downstream segments of the value chain. Phase 2.0 will expand customer services and, in collaboration with government agencies and ecological industry associations, engage upstream producers in smart agriculture, organic inputs, and ecological industry operations. We will provide dedicated financing and payment solutions to support agricultural production, promoting cultivation methods that are more technologically advanced, efficient, and ecologically friendly.

- 2.2.2 Include biodiversity-certified merchants and Farm-to-Table customers in sustainable merchant-acquiring and card-payment campaigns; participate in or organize sustainability events with industry, government, academia, and finance; promote sustainable finance solutions; and, by integrating cross-departmental and external resources, build a “Sustainable Food-and-Agriculture Shared-Value Circle.”
  - 2.3 Health and Well-being: Prioritize: The aging population and the low-birthrate trend, and develop solutions that address the needs of multiple generations.
    - 2.3.1 Provide dedicated financing solutions for senior-friendly clinics, long-term care institutions, pharmacies, and social-innovation customers, and collaborate with external partners to support age-friendly micro and small enterprises.
    - 2.3.2 Issue diversified investment products and establish digital asset-management and digital-trust capabilities.
    - 2.3.3 Collaborate with local governments and partners to promote micro-insurance and expand protection for vulnerable populations.
    - 2.3.4 Promote employee support and health-management measures, including retention programs for middle-aged and older employees, contracted childcare and caregiving services, and initiatives to strengthen psychological resilience.
  - 2.4 Financial Inclusion: Uphold our social responsibility and expand our Asia-wide impact in inclusive finance.
    - 2.4.1 Engage local revitalization businesses in sustainable card-payment campaigns that connect them with credit-card customer segments, and hold coaching seminars to empower local micro and community revitalization enterprises.
    - 2.4.2 Organize senior-friendly, anti-fraud, and financial-literacy seminars; leverage audio-visual materials and social platforms to disseminate inclusive-finance and anti-fraud information, and thereby help narrow the digital divide.
- (3) The foregoing programs may, if the circumstance required or if needed, be adjusted by the Chairman or its designated person on the basis of the environment changes or special needs.

5. The status of remuneration distribution to employees and directors.

Explanation:

- (1) This report is made in accordance with Article 36 of the Articles of Incorporation of the Company.
- (2) Prior to remuneration distribution to employees and directors, the Company's pretax profit for 2025 was NT\$34,547,379,485. In accordance with the ratios in the Articles of Incorporation, employee compensation (2%~5%) was NT\$1,034,774,409 (including stock and cash compensation), and director compensation (not exceeding 0.9%) was NT\$68,920,000 in cash.
- (3) The remuneration distribution of employees is NT\$ 1,034,774,409. In accordance with Financial Supervisory Commission regulations Jin-Guan-Zheng-Shen-Zi No. 1050001900 of January 30, 2016, calculation of the foregoing number of allocated shares shall be made on the basis of the closing price NT\$33.05 per share on the day before the Board resolution. The number of shares allocated is 18,000,000 shares, the employee stock remuneration is NT\$594,900,000, and the employee cash remuneration is NT\$439,874,409.
- (4) In accordance with the provisions of Article 58-1 of the Company's "Corporate Governance Best Practice Principles", the Company is advised to report at a general shareholder meeting about the remuneration received by directors, including the remuneration policy, individual remuneration package, amount, and association with outcomes of performance reviews. Please refer to Appendix 2 on p.37~p.38 of this Handbook for remuneration of directors in 2025.

### **III. Matters for ratification**

Proposal No. 1 as proposed by the Board of Directors:

**Proposal:** Recognition of the Company's business report and financial statements for fiscal year 2025.

Explanation:

1. This proposal is made pursuant to Article 230 of the Company Act and Article 35 of the Articles of Incorporation of the Company.
2. The financial statements of the Company produced on the year 2025 certified by Mr. Chen-Hsiu Yang and Mr. Wei-Chun Ma, both of whom were CPA of Deloitte & Touche (Taiwan). A due diligence report with unqualified opinions was issued. The above financial statements and the 2025 business report have been reviewed by the Audit & Risk Management Committee and deemed to be in compliance, and a review report has been issued. (Please refer to Appendix 3 and 4 on p.39~p.54 of this Handbook.)

Resolution:

Proposal No. 2 as proposed by the Board of Directors:

**Proposal:** Proposal of net income distribution for fiscal year 2025.

Explanation:

1. The proposed is in accordance with Article 36-1 of the Articles of Incorporation of the Company.
2. For the fiscal year ended December 31, 2025, the Company reported after-tax net income of NT\$34,342,232,235. After adding NT\$660,426,095 from other items of profit and loss for the current period, the total amounted to NT\$35,002,658,330. After appropriating NT\$3,500,265,833 as statutory legal reserve, and adding unappropriated earnings of NT\$8,322,333,843 at the beginning of the period, the Company's total earnings available for distribution amounted to NT\$39,824,726,340. It is proposed that total cash dividends of NT\$22,643,600,000 be distributed to shareholders, representing a cash dividend of NT\$1.40 per share. The remaining balance of NT\$17,181,126,340 shall be retained as unappropriated earnings at the end of the period.
3. The cash dividend being distributed shall be rounded off proportionately to the nearest Taiwan dollar; where there is any cash dividends less than TWD 1, included in the company's other income.
4. It is proposed that the Chairman of the Company would be fully authorized to deal with matters in connection with the change (if any) to the stock (cash) dividend ratio distributable to shareholders as a result of a change in the total outstanding shares of the Company arising from any reasons.
5. Subject to approval of the shareholders' meeting, the Board of Directors and /or the chairman of the Company is authorized to determine the cash dividend record date.

Resolution:

**E.SUN FINANCIAL HOLDING CO., LTD.****PROPOSED DISTRIBUTION OF EARNINGS**

As of 31 December 2025

Unit: NT\$

Balance of beginning undistributed earnings		8,322,333,843
After-tax net profit of this period	34,342,232,235	
Retained earnings from confirmed benefit plan re-assessment number	5,388,054	
Retained earnings from the adjusted investments due to employing the equity method	655,038,041	
The total amount of after-tax net income for the period and other items adjusted to the current year's undistributed earnings other than after-tax net income for the period		35,002,658,330
Ten percent (10%) to be recorded as legal reserve		(3,500,265,833)
Distributable earnings for the period		39,824,726,340
Distribution items:		
Stock dividend (circa NT\$0 per share)	0	
Cash dividend (NT\$1.40 per share)	(22,643,600,000)	
Total shareholders' bonuses		(22,643,600,000)
Profit undistributed as of the end of the period		17,181,126,340

Note: Dividend distribution shall be based on after-tax earnings for the year as a first priority.

## IV. Matters for discussion

Proposal No. 1 as proposed by the Board of Directors:

**Proposal:** Amendment to the Company's "Asset Acquisition or Disposal Procedures"

Explanation:

1. This Procedure is revised in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies as amended and promulgated by the Financial Supervisory Commission on July 24, 2026, and is further adjusted to reflect changes in the names of government authorities as well as the consolidation and renaming of the Company's committees.
2. The main points of the revisions are summarized as follows:
  - 1.1 In response to the reorganization of the Ministry of Economic Affairs, the "Investment Commission to oversee investments, Ministry of Economic Affairs" is renamed the "Department of Investment Review, Ministry of Economic Affairs." (Article 3)
  - 1.2 In response to the consolidation of the Company's committees, the "Audit Committee" is renamed the "Audit and Risk Management Committee." (Articles 12, 15, 30 and 31)
  - 1.3 The announcement and reporting thresholds for the acquisition or disposition of equipment for business use with non-related parties are revised, and announcement and reporting standards are newly established for the acquisition or disposition of government bonds, plain corporate bonds, and other general financial bonds not involving equity with non-related parties. (Article 25)
  - 1.4 As this Procedure is required to be submitted to the shareholders' meeting for approval following resolution by the Board of Directors, and the same process applies to any amendments hereto, the revision history is accordingly adjusted to reflect the date of approval by the shareholders' meeting. (Article 33)
3. A comparison chart on amendments to the Company's " Asset Acquisition or Disposal Procedures " can be found below (please refer to Appendix 5 on p.55~p.67 of this Handbook for the full amended version).

Resolution:

**Comparison Chart :**  
**Amendment of the Procedures for assets acquisition or disposal of E.SUN FHC**

After amended	Before amended	Explanations
<p>Article 3  Terms used in these Regulations are defined as follows:  1.-5. (omitted)  6. Investment in mainland China: Refers to the investment in the mainland China area conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area announced by the <u>Department of Investment Review</u> of the Ministry of Economic Affairs.  7.-9. (omitted)</p>	<p>Article 3  Terms used in these Procedures are defined as follows:  1.-5. (omitted)  6. Investment in mainland China: Refers to the investment in the mainland China area conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area announced by the <u>Investment Commission</u> of the Ministry of Economic Affairs.  7.-9. (omitted)</p>	<p>The Ministry of Economic Affairs has undergone organization reform, so accordingly the “Investment Commission of the Ministry of Economic Affairs” was changed to the “Department of Investment Review of the Ministry of Economic Affairs”.</p>
<p>Article 12  When this company acquires or disposes of real estate or its right-of-use assets from or to a related party, or acquires or disposes of assets other than real estate or its right-of-use assets from or to a related party, and the transaction amount exceeds 20% of the company's paid-in capital, 10% of the company's total assets, or NT\$300 million, except when purchasing domestic government bonds, bonds with repurchase (reverse repurchase) agreements, subscription or buy back of currency market funds issued by domestic securities investment trust enterprises, or otherwise specified by law, this company must submit the following information to the <u>Audit &amp; Risk Management Committee</u>, and obtain its approval, and may sign a transaction contract and make the payment only after the transaction has been approved by a</p>	<p>Article 12  When this company acquires or disposes of real estate or its right-of-use assets from or to a related party, or acquires or disposes of assets other than real estate or its right-of-use assets from or to a related party, and the transaction amount exceeds 20% of the company's paid-in capital, 10% of the company's total assets, or NT\$300 million, except when purchasing domestic government bonds, bonds with repurchase (reverse repurchase) agreements, subscription or buy back of currency market funds issued by domestic securities investment trust enterprises, or otherwise specified by law, this company must submit the following information to the <u>Audit Committee</u>, and obtain its approval, and may sign a transaction contract and make the payment only after the transaction has been approved by a board resolution for</p>	<p>The Company’s committees have been merged, therefore the “Audit Committee” was changed to the “Audit &amp; Risk Management Committee”.</p>

After amended	Before amended	Explanations
<p>board resolution for the aforementioned transactions with related parties, the actual transaction status shall be reported to the latest shareholders' meeting report after the end of the year: 1.-7. (omitted)</p> <p>(omitted)</p> <p>The calculation of the transaction amounts referred to in Paragraph 1 and the preceding paragraph shall be conducted in accordance with Article 25, Paragraph 2 herein. In the meantime, "within one year" as used herein refers to the year proceeding to the date of occurrence of the current transaction. Amounts that have already been approved by the <u>Audit &amp; Risk Management Committee</u> and resolved by a shareholders' meeting and the Board of Directors may be excluded from calculation.</p>	<p>the aforementioned transactions with related parties, the actual transaction status shall be reported to the latest shareholders' meeting report after the end of the year: 1.-7. (omitted)</p> <p>(omitted)</p> <p>The calculation of the transaction amounts referred to in Paragraph 1 and the preceding paragraph shall be conducted in accordance with Article 25, Paragraph 2 herein. In the meantime, "within one year" as used herein refers to the year proceeding to the date of occurrence of the current transaction. Amounts that have already been approved by the <u>Audit committee</u> and resolved by a shareholders' meeting and the Board of Directors may be excluded from calculation.</p>	
<p>Article 15 When the Company acquires real estate or its right-of-use assets from a related party and the appraised values arrived at in accordance with the two previous articles herein is uniformly lower than the transaction price, the following procedures shall be followed: 1. (omitted) 2. The <u>Audit &amp; Risk Management Committee</u> shall follow Paragraph 3, Article 14-4 of the Securities and Exchange Act, mutatis Article 218 of the Company Act. 3. (omitted) (omitted)</p>	<p>Article 15 When the Company acquires real estate or its right-of-use assets from a related party and the appraised values arrived at in accordance with the two previous articles herein is uniformly lower than the transaction price, the following procedures shall be followed: 1. (omitted) 2. The <u>Audit Committee</u> shall follow Paragraph 3, Article 14-4 of the Securities and Exchange Act, mutatis Article 218 of the Company Act. 3. (omitted) (omitted)</p>	<p>Same as above.</p>

After amended	Before amended	Explanations
<p>Article 25 Under any of the following circumstances, the Company shall, within 2 days from the date of occurrence of the event, publicly announce and report the relevant information about the acquisition or disposal of assets on the designated website of the Financial Supervisory Commission using the specified format:</p> <p>1.-3. (omitted)</p> <p>4. Acquisition or disposal of operating equipment or its right-of-use assets from or to non-related parties that amounts to <u>five percent or more of the company's paid-in capital.</u></p> <p>5. (omitted)</p> <p>6. <u>Government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding subordinated debt) that are traded on a stock exchange or at an over-the-counter securities firm and are not provided for in the proviso of Subparagraph 7, and the transaction counterparty is not a related party, and the transaction amounts to five percent or more of the company's paid-in capital.</u></p> <p>7. Asset transactions other than the ones specified in the <u>six</u> preceding clauses, disposals of debt entitlement by a financial institution, or investments in Mainland China that amount to 20% of the company's paid-up capital or more than NT\$300 million. This shall not apply to the following circumstances: (1)–(3) (omitted)</p> <p>(omitted)</p>	<p>Article 25 Under any of the following circumstances, the Company shall, within 2 days from the date of occurrence of the event, publicly announce and report the relevant information about the acquisition or disposal of assets on the designated website of the Financial Supervisory Commission using the specified format:</p> <p>1.-3. (omitted)</p> <p>4. Acquisition or disposal of operating equipment or its right-of-use assets with non-related parties that amounts to <u>more than NT\$1 billion.</u></p> <p>5. (omitted) (addition)</p> <p>6. Asset transactions other than the ones specified in the <u>five</u> preceding clauses, disposals of debt entitlement by a financial institution, or investments in Mainland China that amount to 20% of the company's paid-up capital or more than NT\$300 million. This shall not apply to the following circumstances: (1)–(3) (omitted)</p> <p>(omitted)</p>	<p>I. In accordance with amendments to external regulations, because the acquisition and disposal of operating equipment is a normal business operation, and taking into account the principle of materiality of information disclosure, the announcement and reporting standards for the acquisition or disposal of operating equipment with non-related parties have been relaxed.</p> <p>II. Considering the bank's need to adjust capital utilization and enhance cash yield through investments in fixed-income bonds, and based on the consideration of materiality for information disclosure and taking into account the product's risk profile, new reporting standards have been added for the acquisition or disposal of government bonds,</p>

After amended	Before amended	Explanations
		<p>ordinary corporate bonds, and general bank debentures without equity characteristics not involving equity from non-related parties.</p> <p>III. Adjustments to paragraph numbering.</p>
<p>Article 30 These Procedures shall be approved by the <u>Audit &amp; Risk Management Committee</u>, submitted to the Board of Directors for resolution, and presented to the shareholders' meeting for approval. The same procedures shall apply for future amendments. If any director expresses dissent and it is contained in the minutes or a written statement, the director's dissenting opinion shall be submitted to the <u>Audit &amp; Risk Management Committee</u>.</p>	<p>Article 30 These Procedures shall be approved by the <u>Audit Committee</u>, submitted to the Board of Directors for resolution, and presented to the shareholders' meeting for approval. The same procedures shall apply for future amendments. If any director expresses dissent and it is contained in the minutes or a written statement, the director's dissenting opinion shall be submitted to the <u>Audit Committee</u>.</p>	<p>The reason for amendment is the same as that for the amendment to Article 12.</p>
<p>Article 31 Acquisition or disposal of assets by the Company must be approved by the board of directors according to these Procedures or other regulations. If any director expresses dissent and it is contained in the minutes or a written statement, the director's dissenting opinion shall be submitted to the <u>Audit &amp; Risk Management Committee</u>. (omitted)</p>	<p>Article 31 Acquisition or disposal of assets by the Company must be approved by the board of directors according to these Procedures or other regulations. If any director expresses dissent and it is contained in the minutes or a written statement, the director's dissenting opinion shall be submitted to the <u>Audit Committee</u>. (omitted)</p>	<p>The reason for amendment is the same as that for the amendment to Article 12.</p>
<p>Article 33 These Procedures were established on <u>June 6, 2003 in the shareholders' meeting</u>.</p>	<p>Article 33 These Procedures were established on <u>March 23, 2003 in the 7th session of the 1st meeting of the board of</u></p>	<p>These Procedures are approved by a Board of Directors resolution, and then presented to</p>

After amended	Before amended	Explanations
<u>The 1st amendment was made on June 15, 2007 at the shareholders' meeting.</u>	<u>directors.</u> <u>The 1st amendment was made on May 15, 2003 in the 8th session of the 1st meeting of the board of directors.</u>	the shareholders' meeting for approval.
<u>The 2nd amendment was made on June 13, 2008 at the shareholders' meeting.</u>	<u>The 2nd amendment was made on February 14, 2007 in the 13th session of the 2nd meeting of the board of directors.</u>	The same rule applies also to any future amendment thereto.
<u>The 3rd amendment was made on June 22, 2012 at the shareholders' meeting.</u>	<u>The 3rd amendment was made on March 3, 2008 in the 17th session of the 2nd meeting of the board of directors.</u>	Therefore, the dates were changed to the dates of approval by the shareholders' meeting.
<u>The 4th amendment was made on June 20, 2014 at the shareholders' meeting.</u>	<u>The 4th amendment was made on March 16, 2012 in the 9th session of the 4th meeting of the board of directors.</u>	
<u>The 5th amendment was made on June 16, 2017 at the shareholders' meeting.</u>	<u>The 5th amendment was made on February 24, 2014 in the 22nd session of the 4th meeting of the board of directors.</u>	
<u>The 6th amendment was made on June 14, 2019 at the shareholders' meeting.</u>	<u>The 6th amendment was made on March 24, 2017 in the 22nd session of the 5th meeting of the board of directors.</u>	
<u>The 7th amendment was made on June 17, 2022 at the shareholders' meeting.</u>	<u>The 7th amendment was made on January 18, 2019 in the 13th session of the 6th meeting of the board of directors.</u>	
<u>The 8th amendment was made on June 14, 2024 at the shareholders' meeting.</u>	<u>The 8th amendment was made on March 11, 2022 in the 18th session of the 7th meeting of the board of directors.</u>	
<u>The 9th amendment was made on June 12, 2026 at the shareholders' meeting.</u>	<u>The 9th amendment was made on April 19, 2024 in the 10th session of the 8th meeting of the board of directors.</u>	

Proposal No. 2 as proposed by the Board of Directors:

**Proposal:** Amendment to the Company's "Procedure for Engaging in Derivatives Trading"

Explanation:

1. The main points of the revisions are summarized as follows:

Following the merger of the Company's Board Risk Management Committee into the Audit Committee, the committee is renamed the "Audit and Risk Management Committee.

2. A comparison chart on amendments to the Company's "Procedure for Engaging in Derivatives Trading" can be found below (please refer to Appendix 6 on p.68~p.72 of this Handbook for the full amended version).

Resolution:

**Comparison Chart :**

Amendment of Articles of Procedure for Engaging in Derivatives Trading of E.SUN FHC

After amended	Before amended	Explanations
<p>Article 16 The Company's internal audit personnel shall evaluate the suitability of the internal control mechanism for derivatives trading on a regular basis and conduct a monthly audit on the trading department to gauge its compliance with these Procedures, analyze trading cycles, compile an audit report, and, upon detection of any material violation, notify the <u>Audit &amp; Risk Management Committee</u> in writing.</p>	<p>Article 16 The Company's internal audit personnel shall evaluate the suitability of the internal control mechanism for derivatives trading on a regular basis and conduct a monthly audit on the trading department to gauge its compliance with these Procedures, analyze trading cycles, compile an audit report, and, upon detection of any material violation, notify the <u>Audit Committee</u> in writing.</p>	<p>In response to the merger of the Company's Audit Committee and Board Risk Management Committee into the Audit &amp; Risk Management Committee, the relevant committees have been adjusted accordingly.</p>
<p>Article 21 The department charged with this Business shall scrutinize the operations of the Company's trading counterparties and the credit changes of their host countries at all times, and take proper countermeasures when necessary and file a report thereof to the <u>Audit &amp; Risk Management Committee</u> for record.</p>	<p>Article 21 The department charged with this Business shall scrutinize the operations of the Company's trading counterparties and the credit changes of their host countries at all times, and take proper countermeasures when necessary and file a report thereof to the <u>Board Risk Management Committee</u> for record.</p>	
<p>Article 25 These Procedures shall first secure adoption by the Board of Directors before being presented to the <u>Audit &amp; Risk Management Committee</u> and a shareholders' meeting for approval. In the event of any director raising objection on record or making a written statement, this record or statement shall be presented to the <u>Audit &amp; Risk Management Committee</u>.</p>	<p>Article 25 These Procedures shall first secure adoption by the Board of Directors before being presented to the <u>Audit Committee</u> and a shareholders' meeting for approval. In the event of any director raising objection on record or making a written statement, this record or statement shall be presented to the <u>Audit Committee</u>.</p>	

Proposal No. 3 as proposed by the Board of Directors:

**Proposal:** Amendment to the Rules for Procedure of Shareholders' Meeting.

Explanation:

1. With reference to Letter No. 1150002970 issued by the Taiwan Stock Exchange Corporation on March 5, 2026, which amended the Sample Template for Rules of Procedure for Shareholders' Meetings of Listed Companies, the Company's Rules of Procedure for Shareholders' Meetings are hereby revised accordingly.
2. The main points of the revisions are summarized as follows: (Article 14):
  - 1.1 When a shareholders' meeting includes proposals for the election of directors in which the number of candidates exceeds the number of seats to be filled, proposals for the dismissal of directors, or proposals as prescribed in Article 185 or Article 316 of the Company Act; Article 18, Article 27, Article 29, or Article 35 of the Business Mergers and Acquisitions Act; or Article 24(2)(1) or Article 26(2)(1) of the Financial Holding Company Act, the chairperson shall appoint a lawyer, certified public accountant, or notary public to serve as vote supervisor. The appointed vote supervisor must not be responsible for matters related to the voting procedures and may not serve as a director, manager, or employee of the Company or any related enterprise.
  - 1.2 The vote supervisor shall oversee the voting and vote-counting processes and sign the election result tally sheet.
  - 1.3 The minutes of the shareholders' meeting shall record the name and title of the vote supervisor.
3. A comparison chart on amendments to the Company's "Rules for Procedure of Shareholders' Meeting" can be found below (Please refer to Appendix 7 on p.73~p.96 of this Handbook for before and after versions.)

Resolution:

**Comparison Chart :**  
**Amendment of the Rules for Procedure of Shareholders' Meeting of E.SUN FHC**

After amended	Before amended	Explanation
<p>Article 3 (Convening shareholders meetings and shareholders meeting notices)</p> <p>I.-III. (omitted)</p> <p>The background and details of the notice to convene a Meeting of Shareholders, the proxy form, the proposals to be acknowledged or discussed, and the list of directors to be elected or dismissed, shareholders meeting agenda and supplemental meeting materials shall be prepared in electronic format and sent to the Market Observation Post System not later than 30 days prior to the scheduled meeting date for a general meeting and 15 days for an extraordinary meeting. <u>The Company shall prepare the meeting agenda and any supplementary documents for an upcoming shareholders' meeting, make available for shareholders to review at any time and display at the company not later than 15 days prior to the scheduled meeting.</u></p> <p>(omitted)</p>	<p>Article 3 (Convening shareholders meetings and shareholders meeting notices)</p> <p>I.-III. (omitted)</p> <p>The background and details of the notice to convene a Meeting of Shareholders, the proxy form, the proposals to be acknowledged or discussed, and the list of directors to be elected or dismissed, shareholders meeting agenda and supplemental meeting materials shall be prepared in electronic format and sent to the Market Observation Post System not later than 30 days prior to the scheduled meeting date for a general meeting and 15 days for an extraordinary meeting. <u>The agenda and supplemental documents for an upcoming shareholders meeting shall be made readily available to shareholders and displayed at the Company not later than 15 days prior to the scheduled meeting date.</u></p> <p>(omitted)</p>	<p>In accordance with the amendment announced by the Taiwan Stock Exchange Corporation on March 5, 2026 to the "Sample Template for Rules of Procedure for Shareholders' Meetings," the wording of Article 3 of the Company's Rules of Procedure for Shareholders' Meetings is revised accordingly.</p>
<p>Article 14 (Voting on proposals, supervision of voting, and ballot counting method)</p> <p>I.-V. (omitted)</p> <p>When a shareholders' meeting includes (a) a proposal for the election of Directors where the number of candidates exceeds the number of seats to be filled, (b) a proposal for the removal of a Director, or (c) any proposal stipulated in Article 185 or Article 316 of the Company Act, Articles 18, 27, 29 or 35 of the Business Acquisition Act, or Article 24(2)(i)</p>	<p>Article 14 (Voting on proposals, supervision of voting, and ballot counting method)</p> <p>I.-V. (omitted)</p> <p>For voting at a shareholders meeting or an election, vote counting shall be conducted in public at the place of the shareholders meeting. The results of the voting, including the percentages, shall be announced on-site after all the votes are counted at the meeting, and a record made of the vote.</p> <p>When this Corporation convenes a virtual shareholders meeting, after</p>	<p>In accordance with the amendment announced by the Taiwan Stock Exchange Corporation on March 5, 2026, to the "Sample Template for Rules of Procedure for Shareholders' Meetings," Article 14 of the Company's Rules of Procedure for</p>

After amended	Before amended	Explanation
<p>or Article 26(2)(i) of the Financial Holding Company Act, the chairperson shall designate a lawyer, certified public accountant, or notary public to act as a vote inspector. Any person so designated by the chairperson shall not be responsible for matters relating to the voting procedure, nor shall such person be a director, manager, or employee of the Company or any related enterprise. The vote inspector shall supervise the voting and vote-counting processes and shall sign the election result tally sheet.</p> <p>Where a vote inspector is designated pursuant to the preceding paragraph, the minutes of the shareholders' meeting shall record the inspector's name and title.</p> <p>For voting at a shareholders meeting or an election, vote counting shall be conducted in public at the place of the shareholders meeting. The results of the voting, including the percentages, shall be announced on-site after all the votes are counted at the meeting, and a record made of the vote.</p> <p>When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting. In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.</p> <p>When this Corporation convenes a hybrid shareholders meeting, if</p>	<p>the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting. In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.</p> <p>When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 7 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.</p> <p>When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</p>	<p>Shareholders' Meetings is amended to add Paragraphs 6 through 9 as follows:</p> <p>(a)Where a shareholders' meeting includes (i) a proposal for the election of Directors and the number of candidates exceeds the number of seats to be filled, (ii) a proposal for the removal of a Director, or (iii) any proposal specified in Article 185 or Article 316 of the Company Act, Articles 18, 27, 29, or 35 of the Business Acquisition Act, or Article 24(2)(i) or Article 26(2)(i) of the Financial Holding Company Act, the chairperson shall appoint a lawyer, certified public accountant, or notary public to serve as vote inspector.</p> <p>(b)Any vote inspector appointed pursuant to Paragraph 6 shall, in addition to possessing the requisite professional qualifications,</p>

After amended	Before amended	Explanation
<p>shareholders who have registered to attend the meeting online in accordance with Article 7 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.</p> <p>When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</p>		<p>demonstrate independence so as to avoid conflicts of interest. For purposes of assessing independence, an inspector shall not participate in matters related to the voting procedures at the subject shareholders' meeting, nor shall the inspector be a director, manager, or employee of the Company or any related enterprise.</p> <p>(c)The duties of both general vote inspectors and independent vote inspectors shall be clearly defined as supervising the voting and vote-counting processes at the shareholders' meeting venue, and signing the election result tally sheet to acknowledge responsibility.</p> <p>(d)The minutes of the shareholders' meeting shall record the name and title of any vote inspector, in order to enhance transparency.</p>

After amended	Before amended	Explanation
<p>Article 25  These Rules were formulated on December 10, 2001.  Amended for the first time at the shareholders' meeting on June 28, 2011.  Amended for the second time at the shareholders' meeting on June 22, 2012.  Amended for the third time at the shareholders' meeting on June 12, 2015  Amended for the fourth time at the shareholders' meeting on June 14, 2019.  Amended for the fifth time at the shareholders' meeting on June 12, 2020.  Amended for the sixth time at the shareholders' meeting on June 11, 2021.  Amended for the seventh time at the shareholders' meeting on June 17, 2022.  Amended for the eighth time at the shareholders' meeting on June 13, 2025.  <u>Amended for the ninth time at the shareholders' meeting on June 12, 2026.</u></p>	<p>Article 25  These Rules were formulated on December 10, 2001.  Amended for the first time at the shareholders' meeting on June 28, 2011.  Amended for the second time at the shareholders' meeting on June 22, 2012.  Amended for the third time at the shareholders' meeting on June 12, 2015  Amended for the fourth time at the shareholders' meeting on June 14, 2019.  Amended for the fifth time at the shareholders' meeting on June 12, 2020.  Amended for the sixth time at the shareholders' meeting on June 11, 2021.  Amended for the seventh time at the shareholders' meeting on June 17, 2022.  Amended for the eighth time at the shareholders' meeting on June 13, 2025.</p>	<p>The date of amendment is amended.</p>

## V. Election

Proposed by Board of Directors

**Proposal:** That the 11 members of the 9<sup>th</sup> Board of Directors of Company be elected by this shareholders meeting each to serve the office term of three years from 12 June 2026, the date of convention of this shareholders meeting.

Explanation:

1. The election is proposed under Articles 19 and 19-1 of the Articles of Incorporation of the Company.
2. The Company will have 9~13 directors. Each director will serve an office term of three years and may be re-elected. It is planned to reelect 11 directors, including 5 independent directors, for the 9<sup>th</sup> term Board of Directors.
3. The shareholders meeting this year (2026) will elect the members of the 9<sup>th</sup> Board of Directors of the Company with the director elects each to serve the office term from 12 June 2026 (election day) through 11 June 2029. However, the actual office term will expire until the election of the members of the 10<sup>th</sup> Board of Directors.
4. The director(s) of the Company shall be elected in accordance with the Rules for Election of Directors of Company and the relevant laws and regulations.

Director elects:

Announcement by Chairperson:

**Candidates of Independent Director and Director of E.SUN Financial Holding Co., Ltd.**

No.	Title	Name	Gender	Remarks	Education	Professional experience	The Company's Shares Holding (Notes 1) (Unit: shares)
1	Director	Joseph N.C. Huang	Male	Re-elected	MBA of the City University of New York	Current: Chairman of E.SUN FHC and E.SUN Bank.  Experience: President of E.SUN FHC and E.SUN Bank, Chairman of E.SUN Bank(China).	17,978,681
2	Director	Mao-Chin Chen	Male	Re-elected	Master of Economics at National Taiwan University	Current: President of E.SUN FHC.  Experience: Director and CSO of E.SUN FHC and E.SUN Bank.	2,735,048
3	Director	Representative of Hsin Tung Yang Co., Ltd. Charles Mai	Male	Newly elected	Postgraduate Diploma International Business Management University of Surrey	Current: Director of Hsin Tung Yang Real Estate Agent Co., Ltd.  Experience: Supervisor of Sunty Development Co., Ltd.	80,845,083
4	Director	Representative of Fu-Yuan Investment Co.,Ltd. Wei-Han Chen	Male	Re-elected	Department of Wealth Management and department of Sport Management, Southern Methodist University	Current: Chairman of Nien Hsing Textile Co., Ltd., Director of E.SUN FHC and E.SUN Bank.  Experience: Special Assistant of President of Nien Hsing Textile Co., Ltd.	64,143,433
5	Director	Representative of Shang Li Car Co.,Ltd. Chien-Li Wu	Male	Re-elected	Chung Jung High School	Current: Chairman of Shang Li Car Co., Ltd., Director of E.SUN FHC and E.SUN Bank.  Experience: Chairman of Sanli Investments Pty Ltd.	74,148,000
6	Director	Chin-Hsin Hsu	Female	Newly elected	Master of Laws, Northwestern University	Current: Vice Chairman of Mercuries Life Insurance Co., Ltd.  Experience: Attorney General & Chief Sustainability Officer of Mercuries & Associates Holding, Ltd.	0

No.	Title	Name	Gender	Remarks	Education	Professional experience	Number of Other public companies in which the individual is concurrently serving a an Independent Director	The Company's Shares Holding (Notes 1) (Unit: shares)
7	Independent director	Peter Yu	Male	Newly elected	MBA of the Bernard M.Baruch College, the City University of New York	Current: Chairman of the Board, Taiwan Industrial Holding Association.  Experience: Chairman of PricewaterhouseCoopers Financial Advisory Taiwan Ltd. (As of July 1, 2021)	0	0
8	Independent director	Ying-Hsin Tsai	Female	Re-elected (Notes 2)	LLM and Ph.D. in Law, University of Tokyo  LLB and LLM, National Taiwan University	Current: Professor of College of Law, National Taiwan University, Independent Director of E.SUN FHC.  Experience: Practicing Lawyer of Formosa Transnational Attorneys at Law.	1	0
9	Independent director	Ming-Huei Hsieh	Female	Newly elected	Ph.D. in Marketing and Strategic Management, Warwick Business School  MBA of Baruch, CUNY	Current: Professor of College of International Business, National Taiwan University.  Experience: Dean of NTU School of Professional Education and Continuing Studies. Executive Director, National Taiwan University, EMBA.	3	0
10	Independent director	Hung-Chang Chiu	Male	Re-elected (Notes 2)	Ph.D. of Business and Administration, National Taiwan University  Bachelor and Master of Industrial Engineering, National Tsing Hua University	Current: Professor of Institute of Technology Management, National Tsing Hua University, Independent Director of E.SUN FHC.  Experience: Associate Dean of College of Technology Management and Executive Director of EMBA/MBA, National Tsing Hua University. Director of Career Development Center of College of Technology Management, National Tsing Hua University.	0	0

No.	Title	Name	Gender	Remarks	Education	Professional experience	Number of Other public companies in which the individual is concurrently serving a an Independent Director	The Company's Shares Holding (Notes 1) (Unit: shares)
11	Independent director	Ruey-Lin Hsiao	Male	Re-elected (Notes 2)	Ph.D. of Industrial and Business Studies, Department of Information Systems & Management, Warwick Business School, University of Warwick  Master of Science, Engineering Business Management, Warwick Manufacturing Group, University of Warwick  M.Phil, Information Systems School of Management Cranfield University	Current: Professor of Graduate Institute of Technology Innovation & Intellectual Property Management, National Chengchi University, & Independent Director of E.SUN FHC.  Experience: Dean of Graduate Institute of Technology Innovation & Intellectual Property Management, National Chengchi University. Professor of Business School, National University of Singapore. Visiting Professor of Asia Pacific EMBA Program, Business School, National University of Singapore.	0	0

Notes 1 : The shareholdings for above board candidates are calculated based on the book closure date (2026/04/14).

Notes 2 : Independent Directors Ying-Hsin Tsai, Hung-Chang Chiu and Ruey-Lin Hsiao have each been re-elected for two consecutive terms as independent directors of E.SUN FHC.

## VI. Other proposals

Proposal No. 1 as proposed by the Board of Directors:

**Proposal:** Permission regarding the engagement in competitive conduct of the directors for the company.

Explanation:

1. According to Article 209, Paragraph 1 of the Company Act, “A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.”
2. As certain candidates for directors of the Company’s 9<sup>th</sup> term concurrently hold positions at other companies and may therefore engage in activities identical or similar to the Company’s business (as shown in the table below), the company will follow Article 209, Paragraph 1 of the Company Act and submit the nomination to the shareholders meeting for approval. If such a candidate wins the election, the restriction on involvement in competing businesses will be removed for this independent director.

Independent director	Part-time company	Positions	Important content of competition
Chin-Hsin Hsu	Mercuries Life Insurance Co., Ltd.	Vice Chairman	Life Insurance Companies, etc.

Note : The share-swap transaction between the Company and Mercuries Life Insurance Co., Ltd. was previously approved by the first extraordinary shareholders’ meeting on January 23, 2026. After the Company acquires 100% of the shares of Mercuries Life Insurance Co., Ltd., and pursuant to the Ministry of Economic Affairs letter No. 10102446320 dated January 7, 2013, the transaction does not constitute a competing act under Article 209 of the Company Act.

Resolution:

## **VII. Extempore motion**

(The Handbook is available in Chinese and in English. If there is any discrepancy between Chinese and English version, the Chinese version shall govern.)

## **VIII. Appendices**

1. E.SUN Financial Holding Company 2nd Unsecured Corporate Bonds in 2025 Term Sheet and E.SUN Financial Holding Company 3rd Unsecured Corporate Bonds in 2025 Term Sheet
2. Remuneration of directors in 2025
3. Business report
4. Financial Statements of fiscal 2025
5. Asset Acquisition or Disposal Procedures
6. Procedure for Engaging in Derivatives Trading
7. The Rules for Procedure of Shareholders' Meeting
8. Articles of Incorporation
9. The Rules for Election of Directors
10. Shareholdings of members of the 8<sup>th</sup> Board of Directors

## <Appendix 1>

### **E.SUN Financial Holding Company 2nd Unsecured Corporate Bonds in 2025 Term Sheet**

E.SUN Financial Holding Co., Ltd. (the "Issuer") issues Corporate Bonds in accordance with the letter, dated 15 April 2025, issued by R.O.C. Taipei Exchange (Ref. No.: 1140135730). It is issuance condition as follows :

1. Bond name : 2nd Unsecured Corporate Bonds of E.SUN FHC in 2025 (the "Notes")
2. Issue amount : NT\$7,800,000,000. The issue is divided into two tranches:  
Tranche A in the amount of NT\$4,500,000,000 and Tranche B in the amount of NT\$3,300,000,000.
3. Face value : NT\$10,000,000
4. Issue price : 100% of the face value
5. Issuance period : The tenor of Tranche A is 5 Years (2025/06/24~2030/06/24); and Tranche B is 10 years (2025/06/24~2035/06/24).
6. Coupon rate : The coupon rates for the issue of Tranche A and Tranche B are 1.95% and 2.08% annual fixed rate respectively.
7. Coupon Payment method: Every 1 year starting 1 year from Issue Date, to and including Maturity Date. For every NT\$10,000,000, the interest payment shall be calculated and rounded to integer. The interest amount shall be based on the company's calculation. If the maturity date or interest payment date is non-business date, the principal and interest will be paid on the next business day, and no additional interest will be accrued. In addition, if the bondholders defer to receive the payment, no interest will be paid during the overdue period.
8. Matured type : The principal is fully paid at the maturity day.
9. Bond type : The Notes would be issued by non-physical type and registered at Taiwan Depository & Clearing Corporation ("TDCC").
10. Trustees for the bonds : The issuer appoints Trust Department of Hua Nan Commercial Bank Co., Ltd. as trustees to audit and supervise the issuer executing obligations of corporate bond issuance for bondholders' benefit. All the bondholders, whether it is subscribed at primary or secondary market, agree to the rights and obligations of the trustee under the Trustee Agreement and grant the full authority of the relevant trustee. The authorization couldn't be withdrawn during the issue period. As for the content of the Trustee Agreement, the bondholders could access to the information at issuer's and trustee's business office at any time during the specified business hours.
11. Guarantor(s) for the issue : None.
12. Institution serving as agent for payment of the principal and interest :  
Issuer appoints Head Office Business Division of E.SUN Commercial Bank, Ltd. as agent for payment of the principal and interest. On each interest payment date, the appointed institution would withhold the income tax according to the Income Tax Act, and arrange the payment of interest and principal in accordance with list of bondholders provided by TDCC.
13. Underwriting method : Public offering by underwriters. The lead manager is E.SUN Commercial Bank, Ltd.
14. Inform method : Regarding to the matters that issuer shall inform the bondholders, except as otherwise provided by the Act, those information shall be disclosed on the Market Observation Post System ("MOPS") and be processed in accordance with the announcement.

15. Selling Restriction : Only "professional investors" as defined under the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds. But a natural person is not included.
16. Other matters :
- (1) The Issuer rating is twAA- from Taiwan Ratings (Issuer rating date: 2024/08/13). The noteholders should be wariness about the risk of the Notes itself since the Issuer will not appoint any rating agency to give rating for the Notes.
  - (2) Payment Rank: The noteholders of the Notes have the same payment rank as the Issuer's unsecured debt holders.
  - (3) To facilitate the bond transaction in the secondary market, the issuer shall apply for the bond listing at Taipei Exchange ("TPEX").
17. For others not covered by the Term Sheet shall be governed by the relevant regulations of The Competent Authority.

**E.SUN Financial Holding Company**  
**3rd Unsecured Corporate Bond in 2025**  
**Term Sheet**

E.SUN Financial Holding Co., Ltd. (the "Issuer") issues Corporate Bonds in accordance with the letter, dated 15 April 2025, issued by R.O.C. Taipei Exchange (Ref. No.: 1140135730). It is issuance condition as follows :

1. Bond name : 3rd Unsecured Corporate Bond of E.SUN FHC in 2025 (the "Notes")
2. Issue amount : NT\$4,200,000,00
3. Face value : NT\$10,000,000
4. Issue price : 100% of the face value.
5. Issuance period : 5 years (2025/10/08~2030/10/08)
6. Coupon rate : Annual fixed rate of 1.78%
7. Coupon Payment method: Every 1 year starting 1 year from Issue Date, to and including Maturity Date. For every NT\$10,000,000, the interest payment shall be calculated and rounded to integer. The interest amount shall be based on the company's calculation. If the maturity date or interest payment date is non-business date, the principal and interest will be paid on the next business day, and no additional interest will be accrued. In addition, if the bondholders defer to receive the payment, no interest will be paid during the overdue period.
8. Matured type : The principal is fully paid at the maturity day.
9. Bond type : The Notes would be issued by non-physical type and registered at Taiwan Depository & Clearing Corporation ("TDCC").
10. Trustees for the bonds : The issuer appoints Trust Department of Hua Nan Commercial Bank Co., Ltd. as trustees to audit and supervise the issuer executing obligations of corporate bond issuance for bondholders' benefit. All the bondholders, whether it is subscribed at primary or secondary market, agree to the rights and obligations of the trustee under the Trustee Agreement and grant the full authority of the relevant trustee. The authorization couldn't be withdrawn during the issue period. As for the content of the Trustee Agreement, the bondholders could access to the information at issuer's and trustee's business office at any time during the specified business hours.
11. Guarantor(s) for the issue : None.
12. Institution serving as agent for payment of the principal and interest :  
Issuer appoints Head Office Business Division of E.SUN Commercial Bank, Ltd. as agent for payment of the principal and interest. On each interest payment date, the appointed institution would withhold the income tax according to the Income Tax Act, and arrange the payment of interest and principal in accordance with list of bondholders provided by TDCC.
13. Underwriting method : Public offering by underwriters. The lead manager is E.SUN Commercial Bank, Ltd.
14. Inform method : Regarding to the matters that issuer shall inform the bondholders, except as otherwise provided by the Act, those information shall be disclosed on the Market Observation Post System ("MOPS") and be processed in accordance with the announcement.
15. Selling Restriction : Only "professional investors" as defined under the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds. But a natural person is not included.
16. Other matters :
  - (1) The Issuer rating is twAA- from Taiwan Ratings (Issuer rating date: 2025/07/28). The noteholders should be wariness about the risk of the Notes itself since the Issuer will not appoint any rating agency to give rating for the Notes.

- (2) Payment Rank: The noteholders of the Notes have the same payment rank as the Issuer's unsecured debt holders.
  - (3) To facilitate the bond transaction in the secondary market, the issuer shall apply for the bond listing at Taipei Exchange ("TPEX").
17. For others not covered by the Term Sheet shall be governed by the relevant regulations of The Competent Authority.

<Appendix 2>

**Remuneration of directors in 2025**

The Company decides on director remuneration in accordance with its Articles of Incorporation and the E.SUN FHC Rules for Director Remuneration. All remuneration proposals are presented to the Remuneration Committee for review before board approval is sought.

Linking director remuneration to business performance in tandem with related policy, the Company takes an overall look at the total amount of such remuneration, way of payment, and future risks. The Company caps the growth rate in director remuneration for any given year at that recorded a year earlier in the event of a substantial net profit decline. To establish a mechanism for better linking director remuneration to personal performance and the Company’s future risks, specific ratios are set for a number of “personal performance” indicators that weigh on director remuneration. Also clearly spelled out is the provision that the Board of Directors may resolve to cut back or recover director remuneration if any director is determined to have been involved in a moral hazard event or otherwise undermined the Company’s public image and reputation. On January 22, 2021, the Company decided that director remuneration shall be withheld if any director concurrently holds managerial positions at the Company and its subsidiaries; this was put into force from the distribution of director remuneration for 2020.

The Company’s 2025 remuneration ranges for inside and independent directors are as follows:

Unit: NT\$

Bracket	Name of Directors			
	Total Remuneration of Directors		Total Remuneration of Directors Concurrently Serving as Employees	
	The Company	Companies in consolidated financial statements	The Company	Companies in consolidated financial statements
Under NT\$1,000,000	Mao-Chin Chen, Lung-Cheng Lin	Mao-Chin Chen, Lung-Cheng Lin	Lung-Cheng Lin	
NT\$1,000,000 (inclusive)- NT\$2,000,000 (not inclusive)				
NT\$2,000,000 (inclusive)- NT\$3,500,000 (not inclusive)				
NT\$3,500,000 (inclusive)- NT\$5,000,000 (not inclusive)				

Bracket	Name of Directors			
	Total Remuneration of Directors		Total Remuneration of Directors Concurrently Serving as Employees	
	The Company	Companies in consolidated financial statements	The Company	Companies in consolidated financial statements
NT\$5,000,000 (inclusive)- NT\$10,000,000 (not inclusive)	Fu-Yuan Investment Co., Ltd. (Representative Wei-Han Chen) Shang Li Car Co., Ltd. (Representative Chien-Li Wu) Magi Chen Independent Director Chun-Yao Huang, Independent Director Ying-Hsin Tsai, Independent Director Hung-Chang Chiu, Independent Director Ruey-Lin Hsiao	Fu-Yuan Investment Co., Ltd. (Representative Wei-Han Chen) Shang Li Car Co., Ltd. (Representative Chien-Li Wu) Magi Chen Independent Director Chun-Yao Huang, Independent Director Ying-Hsin Tsai, Independent Director Hung-Chang Chiu, Independent Director Ruey-Lin Hsiao	Fu-Yuan Investment Co., Ltd. (Representative Wei-Han Chen) Shang Li Car Co., Ltd. (Representative Chien-Li Wu) Magi Chen Independent Director Chun-Yao Huang, Independent Director Ying-Hsin Tsai, Independent Director Hung-Chang Chiu, Independent Director Ruey-Lin Hsiao	Fu-Yuan Investment Co., Ltd. (Representative Wei-Han Chen) Shang Li Car Co., Ltd. (Representative Chien-Li Wu) Magi Chen Independent Director Chun-Yao Huang, Independent Director Ying-Hsin Tsai, Independent Director Hung-Chang Chiu, Independent Director Ruey-Lin Hsiao
NT\$10,000,000 (inclusive)- NT\$15,000,000 (not inclusive)	Hsin Tung Yang Co., Ltd. (Representative Jackson Mai), Independent Director Ryh-Yan Chang	Hsin Tung Yang Co., Ltd. (Representative Jackson Mai), Independent Director Ryh-Yan Chang	Hsin Tung Yang Co., Ltd. (Representative Jackson Mai), Independent Director Ryh-Yan Chang	Hsin Tung Yang Co., Ltd. (Representative Jackson Mai), Independent Director Ryh-Yan Chang
NT\$15,000,000 (inclusive)- NT\$30,000,000 (not inclusive)				Lung-Cheng Lin
NT\$30,000,000 (inclusive)- NT\$50,000,000 (not inclusive)	E.SUN Culture and Education Foundation (Representative Joseph N. C. Huang)	E.SUN Culture and Education Foundation (Representative Joseph N. C. Huang)	E.SUN Culture and Education Foundation (Representative Joseph N. C. Huang), Mao-Chin Chen	E.SUN Culture and Education Foundation (Representative Joseph N. C. Huang), Mao-Chin Chen
NT\$50,000,000 (inclusive)- NT\$100,000,000 (not inclusive)				
Over NT\$100,000,000				
Total	12	12	12	12

## <Appendix 3>

### Business Report

Dear Shareholders :

In retrospect, the global economy in 2025 demonstrated remarkable resilience despite the headwinds of tariff disputes and heightened geopolitical risks. Global GDP growth maintained a steady pace of 3.2%, bolstered by easing inflationary pressures and the initiation of monetary easing cycles by major central banks, which spurred a recovery in corporate investment and personal consumption. Taiwan's economy exhibited robust momentum, achieving a 15-year high growth rate of 8.63% in 2025. Driven by the AI revolution, the semiconductor and ICT sectors experienced rapid growth. Taiwan's exports surpassed US\$640 billion, hitting a record high and stimulating private investment. Notably, per capita GDP reached US\$39,477, surpassing Japan and South Korea for the first time—a testament to Taiwan's ability to navigate global trade barriers effectively.

Looking ahead to 2026, the global economy is expected to sustain a moderate expansion. AI-driven infrastructure and High-Performance Computing (HPC) demand remain the primary growth engines. As Western economies continue their rate-cut cycles, a potential easing of global tariff tensions is expected to revitalize corporate capital expenditure and household spending, thereby supporting the real economy. As a pivotal player in the global AI and semiconductor supply chains, Taiwan's ICT export momentum remains strong, complemented by significant progress in trade negotiations. However, challenges remain: global supply chain restructuring and spillover effects from low-cost Chinese exports in traditional manufacturing may exacerbate industrial bifurcation. Consequently, Taiwanese enterprises must leverage agile global positioning and deepen technological barriers to secure their leadership amidst these shifts.

Overall, 2026 will be a year defined by both opportunities and challenges. In the face of external uncertainties, E.SUN believes that a clear vision and core values are the sources of our strength, while precise strategy and execution are the key drivers toward sustainable operations. Since our founding in 1992, we have remained committed to the vision: "E.SUN of Taiwan, E.SUN of the World," aspiring to be the best-performing and most respected enterprise. Entering the FHC 2.0 era, E.SUN will continue to expand its footprint, creating long-term value for customers, shareholders, employees, and society.

#### **A Leap Forward — New Milestones for E.SUN**

E.SUN has long focused on its core financial business, achieving steady growth for over three decades. In 2025, E.SUN FHC reported a net revenue of NT\$91.710 billion and a record-breaking net profit after tax of NT\$34.342 billion, representing a 31.4% year-over-year increase. EPS stood at NT\$2.12, ROA at 0.80%, ROE at 13.05% and Capital Adequacy Ratio at 128.02%. Our subsidiaries—E.SUN Bank, E.SUN Securities, and E.SUN Venture Capital—contributed net profits of NT\$32.786 billion, NT\$2.61 billion, and NT\$120 million, respectively. Following its integration in July 2025, E.SUN Asset Management contributed NT\$92 million to the group. The ROE for our banking and securities units stood at 11.87% and 25.04%, respectively, reflecting exceptional overall performance.

Regarding business indicators, E.SUN's total assets grew steadily to NT\$4.5165 trillion. By the end of 2025, E.SUN Bank's total deposits reached NT\$3.7784 trillion, a 12.95% increase, with foreign currency deposits equivalent to NT\$1.2978 trillion. Total loans amounted to NT\$2.6302 trillion, up 12.57%. Wealth Management net fee revenue rose by 14.15% to NT\$15.420 billion. Asset quality remained pristine, with an NPL ratio of 0.15% and a coverage ratio of 826.42%. In the securities sector, our market share in brokerage and margin trading reached 1.78% and 2.84%, respectively, with a total of 45 lead and co-underwriting deals completed.

In terms of international recognition, E.SUN FHC has been selected for the Dow Jones Best-in-Class Index (DJBIC) Emerging Markets for 12 consecutive years, ranked among the top 5% of global banks for seven consecutive years. We also received MSCI ESG AAA rating for four consecutive years—setting a record for Taiwan's financial sector. Domestically, E.SUN was honored as a "Sustainability Benchmark Enterprise" by the Commonwealth Sustainability Citizen Award and received the Gold Award for "Sustainable Finance" from Wealth Magazine for 12 consecutive years, reflecting high acclaim from prestigious global and domestic evaluators.

### **Strategic M&A to Strengthen FHC Footprint**

Since its inception in 2002 through the share exchange of our banking, securities, and bills finance units, E.SUN FHC has evolved into a comprehensive financial services provider. Over the past two decades, we have deepened our core banking operations, with total assets exceeding NT\$4.5 trillion and profits surpassing NT\$30 billion by 2025, demonstrating excellence in operational performance, corporate governance, service quality, risk management, and sustainable development.

As the financial landscape evolves, E.SUN FHC is entering a new era. Beyond organic growth, we actively pursue strategic alliances and M&A opportunities to enhance competitiveness. In March 2025, E.SUN FHC successfully acquired Prudential Investment Trust (renamed E.SUN Asset Management in October). Following the government's policy to establish Kaohsiung as an Asian Asset Management Hub, E.SUN Asset Management will serve as a vital product engine, integrating with our wealth management and private banking sectors to enhance the depth and breadth of our services.

Furthermore, with the implementation of IFRS 17 and ICS 2.0, transparency in the insurance sector has significantly improved. This presented a strategic window to introduce a life insurance arm as our second growth engine. On January 23, 2026, E.SUN FHC Extraordinary General Meeting (EGM) approved the consensual merger with Mercuries Life Insurance with over 85% support. Upon regulatory approval, this merger will complete our "three pillars" (Banking, Insurance, Securities), pushing our asset scale past NT\$6 trillion and ranking E.SUN among the top five listed FHC in Taiwan.

### **Leveraging Synergies to Achieve Sustainability**

In our fourth decade, E.SUN will reinforce its three core advantages: Professional Leadership, Service Excellence, and Customer Trust. We remain customer-centric, providing high-value solutions across physical and digital channels. The continued support and referrals (MGM) from our clients, who entrust their tangible assets to E.SUN, represent the ultimate validation of our brand.

Entering the FHC 2.0 era, E.SUN will leverage its banking core alongside securities, asset management, venture capital, and insurance to generate cross-subsidiary synergies. In our dual-axis transformation of technology and sustainability, we focus on data analytics, cloud applications, and AI empowerment. Beyond upgrading IT infrastructure, we have partnered with global tech companies to launch Gen-AI services, such as "AI Mortgage Consultant" and "Investment i-chat," exploring novel customer service models. Expanding our ESG impact, 2025 marked the fifth year of the E.SUN ESG Sustainability Initiative, mobilizing nearly 200 enterprises. We have also participated in COP for four consecutive years and were invited to speak at the World Climate Summit (WCS). Serving as the Asian Chair of the Nature Investment Coalition (NIC), E.SUN continues to exert regional influence in biodiversity and sustainable finance.

### **Integration for a Brilliant Future**

Named after the highest peak in Taiwan, E.SUN is dedicated to being the finest financial institution—a favorite of our customers, employees, and this land. Over the past decade, we have built a "flywheel" of steady growth, evolving into a major FHC recognized by investors and society.

"Integration" will be our central theme for 2026—linking information and sharing resources across subsidiaries to create a comprehensive financial ecosystem that delivers end-to-end solutions. With wisdom and determination, we will commit fully to advancing the vision “E.SUN of Taiwan, E.SUN of the World.” We extend our deepest gratitude to our shareholders for their long-term support, expectations, and encouragement, and offer our sincerest thanks and best wishes.

Chairman



President



<Appendix 4>

**E.SUN FINANCIAL HOLDING COMPANY, LTD. AND SUBSIDIARIES**

CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
CASH AND CASH EQUIVALENTS	\$ 43,839,304	1	\$ 62,593,270	2
DUE FROM THE CENTRAL BANK AND CALL LOANS TO OTHER BANKS	362,379,636	8	265,856,363	6
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	277,486,959	6	282,624,694	7
FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME	414,827,421	9	384,646,204	9
INVESTMENTS IN DEBT INSTRUMENTS AT AMORTIZED COST	523,193,098	11	484,231,582	12
FINANCIAL ASSETS FOR HEDGING, NET	49,104	-	81,705	-
SECURITIES PURCHASED UNDER RESELL AGREEMENTS	26,783,272	1	29,266,642	1
RECEIVABLES, NET	172,188,894	4	157,731,477	4
CURRENT TAX ASSETS	565,115	-	418,276	-
DISCOUNTS AND LOANS, NET	2,602,659,198	58	2,311,873,258	57
OTHER FINANCIAL ASSETS, NET	11,400,183	-	11,603,150	-
INVESTMENT PROPERTIES, NET	1,297,218	-	1,331,490	-
PROPERTIES AND EQUIPMENT, NET	34,300,791	1	34,419,584	1
RIGHT-OF-USE ASSETS, NET	8,118,590	-	7,195,102	-
INTANGIBLE ASSETS, NET	7,798,332	-	6,612,127	-
DEFERRED TAX ASSETS	3,079,968	-	3,187,118	-
OTHER ASSETS, NET	<u>26,566,120</u>	<u>1</u>	<u>24,565,535</u>	<u>1</u>
TOTAL	<u>\$ 4,516,533,203</u>	<u>100</u>	<u>\$ 4,068,237,577</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
DEPOSITS FROM THE CENTRAL BANK AND OTHER BANKS	\$ 68,251,061	1	\$ 80,524,089	2
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS	83,718,947	2	92,053,439	3
FINANCIAL LIABILITIES FOR HEDGING, NET	2,474,393	-	79,543	-
SECURITIES SOLD UNDER REPURCHASE AGREEMENTS	35,294,971	1	38,258,144	1
COMMERCIAL PAPER ISSUED, NET	28,869,614	1	24,706,650	1
PAYABLES	51,894,531	1	49,545,944	1
CURRENT TAX LIABILITIES	2,919,364	-	2,848,292	-
DEPOSITS AND REMITTANCES	3,778,225,398	84	3,344,612,917	82
BONDS PAYABLE	46,620,000	1	47,450,000	1
OTHER BORROWINGS	329,476	-	337,737	-
PROVISIONS	1,330,262	-	1,035,171	-
OTHER FINANCIAL LIABILITIES	130,792,836	3	120,468,433	3
LEASE LIABILITIES	5,533,787	-	4,542,312	-
DEFERRED TAX LIABILITIES	2,672,730	-	3,228,060	-
OTHER LIABILITIES	<u>4,461,843</u>	<u>-</u>	<u>5,072,489</u>	<u>-</u>
Total liabilities	<u>4,243,389,213</u>	<u>94</u>	<u>3,814,763,220</u>	<u>94</u>
EQUITY ATTRIBUTABLE TO OWNERS OF ESFHC				
Capital stock				
Common stock	<u>161,740,000</u>	<u>4</u>	<u>159,958,000</u>	<u>4</u>
Capital surplus				
Additional paid-in capital from share issuance in excess of par value	32,049,813	1	31,706,913	1
From treasury stock transactions	<u>3,382,484</u>	<u>-</u>	<u>3,382,484</u>	<u>-</u>
Total capital surplus	<u>35,432,297</u>	<u>1</u>	<u>35,089,397</u>	<u>1</u>
Retained earnings				
Legal reserve	23,402,017	-	20,618,595	-
Special reserve	164,235	-	2,143,181	-
Unappropriated earnings	<u>43,324,992</u>	<u>1</u>	<u>29,923,770</u>	<u>1</u>
Total retained earnings	<u>66,891,244</u>	<u>1</u>	<u>52,685,546</u>	<u>1</u>
Other equity	<u>8,680,388</u>	<u>-</u>	<u>5,559,039</u>	<u>-</u>
Total equity attributable to owners of ESFHC	272,743,929	6	253,291,982	6
NON-CONTROLLING INTERESTS	<u>400,061</u>	<u>-</u>	<u>182,375</u>	<u>-</u>
Total equity	<u>273,143,990</u>	<u>6</u>	<u>253,474,357</u>	<u>6</u>
TOTAL	<u>\$ 4,516,533,203</u>	<u>100</u>	<u>\$ 4,068,237,577</u>	<u>100</u>

## E.SUN FINANCIAL HOLDING COMPANY, LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024		Percentage Increase (Decrease) %
	Amount	%	Amount	%	
INTEREST REVENUE	\$107,496,725	117	\$100,215,518	132	7
INTEREST EXPENSE	<u>(66,557,463)</u>	<u>(72)</u>	<u>(66,218,071)</u>	<u>(87)</u>	1
NET INTEREST	<u>40,939,262</u>	<u>45</u>	<u>33,997,447</u>	<u>45</u>	20
NET REVENUES AND GAINS OTHER THAN INTEREST					
Service fee and commission income, net	31,538,252	34	28,158,844	37	12
Gains on financial assets and liabilities at fair value through profit or loss	14,813,465	16	9,544,777	13	55
Realized gains on financial assets at fair value through other comprehensive income	2,380,185	3	1,825,404	2	30
Foreign exchange gains, net	1,685,047	2	1,747,564	2	(4)
Reversal of impairment losses (impairment losses) on assets	10,183	-	(27,227)	-	137
Other noninterest gains, net	<u>343,441</u>	<u>-</u>	<u>897,736</u>	<u>1</u>	(62)
Total net revenues and gains other than interest	<u>50,770,573</u>	<u>55</u>	<u>42,147,098</u>	<u>55</u>	20
TOTAL NET REVENUES	<u>91,709,835</u>	<u>100</u>	<u>76,144,545</u>	<u>100</u>	20
BAD-DEBT EXPENSES AND PROVISION FOR LOSSES ON COMMITMENTS AND GUARANTEES	<u>(6,357,277)</u>	<u>(7)</u>	<u>(4,146,556)</u>	<u>(6)</u>	53

(Continued)

## E.SUN FINANCIAL HOLDING COMPANY, LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024		Percentage Increase (Decrease) %
	Amount	%	Amount	%	
<b>OPERATING EXPENSES</b>					
Employee benefits	\$(20,057,877)	(22)	\$(17,155,146)	(22)	17
Depreciation and amortization	(3,795,671)	(4)	(3,763,998)	(5)	1
General and administrative	<u>(20,567,701)</u>	<u>(22)</u>	<u>(18,819,506)</u>	<u>(25)</u>	9
Total operating expenses	<u>(44,421,249)</u>	<u>(48)</u>	<u>(39,738,650)</u>	<u>(52)</u>	12
<b>INCOME BEFORE INCOME TAX</b>	40,931,309	45	32,259,339	42	27
<b>INCOME TAX EXPENSE</b>	<u>(6,557,093)</u>	<u>(7)</u>	<u>(6,110,615)</u>	<u>(8)</u>	7
<b>NET INCOME FOR THE YEAR</b>	<u>34,374,216</u>	<u>38</u>	<u>26,148,724</u>	<u>34</u>	31
<b>OTHER COMPREHENSIVE INCOME</b>					
Items that will not be reclassified subsequently to profit or loss:					
Remeasurement of defined benefit plans	341,483	-	286,276	-	19
Changes in the fair value attributable to changes in the credit risk of financial liabilities designated as at fair value through profit or loss	(32,052)	-	451,863	1	(107)
Unrealized gains on investments in equity instruments at fair value through other comprehensive income	643,626	1	4,157,713	5	(85)
Income tax relating to items that will not be reclassified subsequently to profit or loss	<u>(59,142)</u>	<u>-</u>	<u>70,943</u>	<u>-</u>	(183)
Items that will not be reclassified subsequently to profit or loss, net of income tax	<u>893,915</u>	<u>1</u>	<u>4,966,795</u>	<u>6</u>	(82)

(Continued)

## E.SUN FINANCIAL HOLDING COMPANY, LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024		Percentage Increase (Decrease)
	Amount	%	Amount	%	%
Items that may be reclassified subsequently to profit or loss:					
Exchange differences on the translation of financial statements of foreign operations	\$ (1,424,927)	(2)	\$ 2,989,647	4	(148)
Unrealized gains on investments in debt instruments at fair value through other comprehensive income	4,227,607	5	2,417,741	3	75
Income tax relating to items that may be reclassified subsequently to profit or loss	<u>85,430</u>	-	<u>(1,128,330)</u>	<u>(1)</u>	108
Items that may be reclassified subsequently to profit or loss, net of income tax	<u>2,888,110</u>	<u>3</u>	<u>4,279,058</u>	<u>6</u>	(33)
Other comprehensive income for the year, net of income tax	<u>3,782,025</u>	<u>4</u>	<u>9,245,853</u>	<u>12</u>	(59)
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u><u>\$ 38,156,241</u></u>	<u><u>42</u></u>	<u><u>\$ 35,394,577</u></u>	<u><u>46</u></u>	8
<b>NET INCOME ATTRIBUTABLE TO:</b>					
Owners of ESFHC	\$ 34,342,232	38	\$ 26,127,505	34	31
Non-controlling interests	<u>31,984</u>	-	<u>21,219</u>	-	51
	<u><u>\$ 34,374,216</u></u>	<u><u>38</u></u>	<u><u>\$ 26,148,724</u></u>	<u><u>34</u></u>	31
<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:</b>					
Owners of ESFHC	\$ 38,124,007	42	\$ 35,372,202	46	8
Non-controlling interests	<u>32,234</u>	-	<u>22,375</u>	-	44
	<u><u>\$ 38,156,241</u></u>	<u><u>42</u></u>	<u><u>\$ 35,394,577</u></u>	<u><u>46</u></u>	8
<b>EARNINGS PER SHARE (NEW TAIWAN DOLLARS)</b>					
Basic	\$ 2.12		\$ 1.62		
Diluted	\$ 2.12		\$ 1.61		

(Concluded)

**E.SUN FINANCIAL HOLDING COMPANY, LTD. AND SUBSIDIARIES**

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of ESFHC						Other Equity			Non-controlling Interests (Notes 4 and 39)	Total Equity
	Capital Stock (Note 39)		Capital Surplus (Notes 4 and 39)	Retained Earnings (Notes 4, 9, 37 and 39)			Exchange Differences on the Translation of Financial Statements of Foreign Operations (Note 4)	Unrealized Gains (Losses) on Financial Assets at Fair Value Through Other Comprehensive Income (Notes 4 and 9)	Changes in the Fair Value Attributable to Changes in the Credit Risk of Financial Liabilities Designated as at Fair Value Through Profit or Loss (Note 4)		
	Shares (In Thousands)	Common Stock		Legal Reserve	Special Reserve	Unappropriated Earnings					
BALANCE AT JANUARY 1, 2024	15,664,000	\$ 156,640,000	\$ 34,800,497	\$ 18,430,702	\$ 5,531,342	\$ 22,824,085	\$ (781,073)	\$ (4,178,073)	\$ 2,980,200	\$ 176,167	\$ 236,423,847
Appropriation of 2023 earnings											
Legal reserve	-	-	-	2,187,893	-	(2,187,893)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(18,796,800)	-	-	-	-	(18,796,800)
Stock dividends	313,800	3,138,000	-	-	-	(3,138,000)	-	-	-	-	-
Reversal of special reserve	-	-	-	-	(3,388,161)	3,388,161	-	-	-	-	-
Issuance of common stock from employees' compensation	18,000	180,000	288,900	-	-	-	-	-	-	-	468,900
Cash dividends distributed by subsidiary	-	-	-	-	-	-	-	-	-	(16,167)	(16,167)
Disposals of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	1,431,018	-	(1,431,018)	-	-	-
Transfer of changes in the fair value attributable to changes in the credit risk of financial liabilities designated as at fair value through profit or loss upon derecognition	-	-	-	-	-	(9,100)	-	-	9,100	-	-
Net income for the year ended December 31, 2024	-	-	-	-	-	26,127,505	-	-	-	21,219	26,148,724
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	-	284,794	2,402,850	6,105,190	451,863	1,156	9,245,853
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	-	26,412,299	2,402,850	6,105,190	451,863	22,375	35,394,577
BALANCE AT DECEMBER 31, 2024	15,995,800	159,958,000	35,089,397	20,618,595	2,143,181	29,923,770	1,621,777	496,099	3,441,163	182,375	253,474,357
Appropriation of 2024 earnings											
Legal reserve	-	-	-	2,783,422	-	(2,783,422)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(19,194,960)	-	-	-	-	(19,194,960)
Stock dividends	160,200	1,602,000	-	-	-	(1,602,000)	-	-	-	-	-
Reversal of special reserve	-	-	-	-	(1,978,946)	1,978,946	-	-	-	-	-
Issuance of common stock from employees' compensation	18,000	180,000	342,900	-	-	-	-	-	-	-	522,900
Cash dividends distributed by subsidiary	-	-	-	-	-	-	-	-	-	(16,167)	(16,167)
Changes of non-controlling interest	-	-	-	-	-	-	-	-	-	201,619	201,619
Disposals of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	319,002	-	(319,002)	-	-	-
Net income for the year ended December 31, 2025	-	-	-	-	-	34,342,232	-	-	-	31,984	34,374,216
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	341,424	(1,146,906)	4,619,309	(32,052)	250	3,782,025
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	34,683,656	(1,146,906)	4,619,309	(32,052)	32,234	38,156,241
BALANCE AT DECEMBER 31, 2025	16,174,000	\$ 161,740,000	\$ 35,432,297	\$ 23,402,017	\$ 164,235	\$ 43,324,992	\$ 474,871	\$ 4,796,406	\$ 3,409,111	\$ 400,061	\$ 273,143,990

## E.SUN FINANCIAL HOLDING COMPANY, LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 40,931,309	\$ 32,259,339
Adjustments for:		
Depreciation expenses	3,192,004	3,178,355
Amortization expenses	603,667	585,643
Expected credit losses/bad-debt expenses	6,221,414	4,178,003
Gains on financial assets and liabilities at fair value through profit or loss	(14,813,465)	(9,544,777)
Interest expense	66,557,463	66,218,071
Interest revenue	(107,496,725)	(100,215,518)
Dividend income	(1,629,038)	(1,163,564)
Provision (reversal of provision) for losses on guarantees	125,680	(4,239)
Salary expenses on share-based payments	1,034,774	784,077
Losses on disposal of properties and equipment	123	12,753
Gains on disposal of investment properties	-	(619,357)
Gains on disposal of investments	(751,147)	(661,840)
Others	(18,733)	115,192
Net changes in operating assets and liabilities		
Due from the Central Bank and call loans to other banks	(61,113,843)	(48,678,205)
Financial assets at fair value through profit or loss	41,213,017	22,044,415
Financial assets at fair value through other comprehensive income	(28,016,516)	(7,353,114)
Investments in debt instruments at amortized cost	(41,811,566)	(4,872,632)
Receivables	(13,317,077)	(13,796,139)
Discounts and loans	(295,912,405)	(251,208,463)
Other financial assets	730,241	(6,159,924)
Other assets	352,453	(971,883)
Deposits from the Central Bank and other banks	(12,273,028)	35,055,394
Financial liabilities at fair value through profit or loss	(31,797,704)	(41,840,100)
Derivative financial liabilities for hedging	2,207,700	-
Securities sold under repurchase agreements	(2,963,173)	13,579,422
Payables	2,190,449	4,272,040
Deposits and remittances	433,612,481	323,565,866
Provision for employee benefits	511	47
Other financial liabilities	12,158,054	9,979,053
Other liabilities	<u>(567,872)</u>	<u>1,183,833</u>
Cash generated from (used in) operations	(1,350,952)	29,921,748
Interest received	111,152,072	99,781,893
Dividends received	1,774,492	1,285,513
Interest paid	(68,009,100)	(65,673,290)
Income tax paid	<u>(7,005,501)</u>	<u>(6,021,732)</u>
Net cash generated from operating activities	<u>36,561,011</u>	<u>59,294,132</u>

(Continued)

## E.SUN FINANCIAL HOLDING COMPANY, LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	<b>2025</b>	<b>2024</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net cash outflow on acquisition of subsidiary	\$ (1,727,818)	\$ -
Payments for properties and equipment	(2,238,137)	(1,655,197)
Proceeds from disposal of properties and equipment	1,705	1,215
Increase in settlement fund	(270,094)	(55,931)
Decrease in settlement fund	228,142	29,483
Increase in refundable deposits	(1,740,302)	(5,768,396)
Payments for intangible assets	(315,178)	(396,556)
Payments for right-of-use assets	(460)	(426)
Proceeds from disposal of investment properties	-	721,723
Increase in other assets	-	(1,836)
Net cash used in investing activities	<u>(6,062,142)</u>	<u>(7,125,921)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase in short-term borrowings	5,500	-
Decrease in short-term borrowings	-	(32,118)
Increase in commercial paper issued	4,170,000	15,630,000
Proceeds from issue of corporate bonds	16,000,000	3,800,000
Repayments of corporate bonds	(2,000,000)	(4,000,000)
Proceeds from issue of bank debentures	5,620,000	2,700,000
Repayments of bank debentures	(20,450,000)	(3,300,000)
Repayments of long-term borrowings	-	(36,248)
Increase in financial liabilities designated at fair value through profit or loss	-	1,457,272
Decrease in financial liabilities designated at fair value through profit or loss	-	(2,747,927)
Increase in guarantee deposits received	-	2,270,466
Decrease in guarantee deposits received	(1,833,651)	-
Repayments of the principal portion of lease liabilities	(1,285,934)	(1,254,202)
Cash dividends paid	(19,194,960)	(18,796,800)
Cash dividends paid to non-controlling interests	(16,167)	(16,167)
Net cash used in financing activities	<u>(18,985,212)</u>	<u>(4,325,724)</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS</b>		
	<u>2,604,402</u>	<u>(9,067,852)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>14,118,059</b>	<b>38,774,635</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u>164,113,499</u>	<u>125,338,864</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u><b>\$178,231,558</b></u>	<u><b>\$164,113,499</b></u>

(Continued)

## E.SUN FINANCIAL HOLDING COMPANY, LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	<u>December 31</u>	
	<u>2025</u>	<u>2024</u>
RECONCILIATIONS OF THE AMOUNTS IN THE CONSOLIDATED STATEMENTS OF CASH FLOWS WITH THE EQUIVALENT ITEMS REPORTED IN THE CONSOLIDATED BALANCE SHEETS AS OF DECEMBER 31, 2025 AND 2024		
Cash and cash equivalents in the consolidated balance sheets	\$ 43,839,304	\$ 62,593,270
Due from the Central Bank and call loans to other banks in accordance with the definition of cash and cash equivalents under IAS 7 “Statement of Cash Flows”	107,608,982	72,253,587
Securities purchased under resell agreements in accordance with the definition of cash and cash equivalents under IAS 7 “Statement of Cash Flows”	<u>26,783,272</u>	<u>29,266,642</u>
Cash and cash equivalents at the end of the year	<u>\$178,231,558</u>	<u>\$164,113,499</u>

(Concluded)

## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Stockholders

E.SUN Financial Holding Company, Ltd.

### **Opinion**

We have audited the accompanying consolidated financial statements of E.SUN Financial Holding Company, Ltd. (ESFHC) and its subsidiaries (collectively, the “Company”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as of December 31, 2025 and 2024, and its consolidated financial performance and consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Financial Holding Companies, Regulations Governing the Preparation of Financial Reports by Public Banks, Regulations Governing the Preparation of Financial Reports by Securities Firms, Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters of the Company's consolidated financial statements for the year ended December 31, 2025 are described as follows:

#### Assessment of Allowance for Possible Losses on Loans

The Company is engaged principally in providing loans to customers. As of December 31, 2025, the net amount

of discounts and loans of the Company represented approximately 58% of total consolidated assets, and is considered material to the consolidated financial statements as a whole. Besides assessing expected credit losses of loans in accordance with IFRS 9 “Financial Instruments”, the management of E.SUN Commercial Bank, Ltd. (E.SUN Bank), a subsidiary of ESFHC, complies with the Regulations Governing the Procedures for Banking Institutions to Evaluate Assets and Deal with Non-performing/Non-accrual Loans and related regulations (collectively, the Regulations) when assessing classification of credit assets and recognizing allowance for possible losses. For accounting policies and relevant information about loan impairment assessment of E.SUN Bank, please refer to Notes 4, 5 and 14 to the consolidated financial statements.

We determined the assessment of allowance for possible losses on loans to be a key audit matter for the year ended December 31, 2025 because the assessment made by E.SUN Bank to assess the classification of credit assets and recognize allowance for possible losses in accordance with the Regulations involves critical estimates and judgments.

The main audit procedures we performed in response to certain aspects of the key audit matter described above are as follows:

1. We obtained an understanding of and performed tests on the relevant internal controls in respect of E.SUN Bank’s loan impairment assessment.
2. We acquired the loan evaluation form used by management of E.SUN Bank and assessed the allowance for possible losses on credit assets; we tested the completeness of the loan assets.
3. We assessed that the loans of E.SUN Bank were classified in accordance with the definition of the Regulations.
4. We calculated the required provision of allowance for possible losses on loans of E.SUN Bank in order to assess whether it complied with the Regulations.

### **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Financial Holding Companies, Regulations Governing the Preparation of Financial Reports by Public Banks, Regulations Governing the Preparation of Financial Reports by Securities Firms, Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants, and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit and risk management committee, are responsible for overseeing the Company’s financial reporting process.

## **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chen-Hsiu Yang and Wei-Chun Ma.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 13, 2026

*Notice to Readers*

*The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.*

*For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.*

## **Audit & Risk Management Committee Report**

To: E.SUN Financial Holding Company 2026 General Shareholders' Meeting

The Board of Directors has complied and submitted the Company's 2025 consolidated financial statements audited by Certified Public Accountants of Deloitte & Touche, business report and statement of distribution of retained earnings to the Audit Committee. After reviewing the abovementioned statements and reports and discussing with the CPAs, the Audit & Risk Management Committee has found them to meet the requirements of applicable laws and regulations. This report is hereby prepared in accordance with Article 14-4 of Security and Exchange Act and Article 219 of Company Act and submitted for your approval.



Ryn-Yan Chang

Convener

Audit & Risk Management Committee

E.SUN Financial Holding Company

Date: March 13, 2026

<Appendix 5>

**E.SUN Financial Holding Co., Ltd. - Asset Acquisition or Disposal Procedures**

**Chapter I General Rules**

Article 1 These Procedures are established in accordance with Article 36-1 of the Securities and Exchange Act and the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" published by the Financial Supervisory Commission ("FSC") to facilitate the Company's asset management and implement information disclosure.

Article 2 These Procedures apply to the following asset categories:

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
2. Real estate (including land, houses and buildings, investment property) and equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
7. Derivatives.
8. Assets acquired or disposed of through mergers, divestments, business acquisitions or share exchange.
9. Other key assets.

Article 3 Terms used in these Regulations are defined as follows:

1. Derivatives: Forward contracts, option contracts, futures contracts, leveraged guarantee contracts, or swap contracts whose value is determined by specific interest rates, the prices of financial instruments or products, exchange rates, price or fee rate indices, credit ratings or credit indices, or other variables, or combinations of the foregoing contracts, or composite contracts or structured products with embedded derivatives. As used here, forward contracts do not include insurance contracts, contract performance contracts, after-sales service contracts, long-term rental contracts, or long-term stocking (sales) contracts.
2. Assets acquired or disposed of through mergers, divestments, business acquisitions or share exchange: Refers to assets acquired or disposed of through mergers, divestments, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.
3. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
4. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
5. Date of Occurrence: Refers to, the earliest of, the signing date, payment date, deal date, date of ownership transfer, the board of directors' resolution date or any other dates when

- the transaction counterparty and the amount can be verified with certainty. ; Provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
6. Investment in mainland China: Refers to the investment in the mainland China area conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area announced by the Department of Investment Review of the Ministry of Economic Affairs.
  7. Professional investment enterprises: Financial holding companies, banks, insurance companies, bills finance companies, trust enterprises, securities dealers engaging in proprietary trading or underwriting services, and futures commission merchants, securities investment trust enterprises, securities investment consulting enterprises, and funds engaging in proprietary trading that have been established in accordance with law and are under the management of the local financial competent authority.
  8. Stock exchanges: Domestic stock exchanges refer to the Taiwan Stock Exchange Corporation; foreign stock exchanges refer to all securities markets that have an organization and are managed by the securities competent authority of the country where they are located.
  9. Place of business of securities dealers: The place of business of domestic securities dealers refers to the place where a securities dealer has established a counter for the implementation of transactions in accordance with the requirements of the Regulations Governing Trading of Securities on Over-The-Counter Markets; the place of business of foreign securities dealers refers to the place of business of a financial institution under the management of a foreign country's securities competent authority and permitted to engage in securities business.

## **Chapter II Appraisal and operating procedures**

### **Section 1 Acquisition or Disposal of Assets**

Article 4 In acquiring or disposing of real property, equipment or their right-of-use assets, where the transaction amount reaches 20 percent of the company's paid-in capital or NT\$300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, acquiring or disposing of equipment for business use, or their right-of-use assets, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

1. If, for any reason, the company needs to use restrictive, specific or special pricing to serve as reference for the transaction price, then the transaction must be resolved by the board of directors before proceeding. Likewise in the case of any changes to the terms of the transaction are made subsequently.
2. Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
3. If a valuation conducted by a professional appraiser exhibits any of the following, a CPA must be engaged to provide an opinion with regards to the discrepant value and the reasonableness of the transaction price, except in situations where the valued price is higher than the acquisition price or lower than the selling price:
  - (1)The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.

(2)The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.

4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided that where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may be issued by the original professional appraiser.

In the event that the appraisal results are obtained from two or more professional appraisers in pursuant to Subparagraph 2 of the preceding paragraph, the different professional appraisers or appraisal officers may not be a related party or substantively related party of each other.

Article 5 In case of acquisition or disposal of securities, the Company shall, prior to the date of occurrence of the event, obtain the financial statements of the issuing company for the most recent period which have been certified or reviewed by a certified public accountant. Such financial statements shall be used as a reference for appraising the transaction price. If the transaction amount has reached 20% of the company's paid-in capital or NT\$300 million, the Company shall, prior to the date of occurrence of the event, additionally engage a CPA to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to securities with publicly quoted prices from an active market, or if it has been otherwise provided by the regulations of the Financial Supervisory Commission (FSC).

Article 6 If the dollar amount of intangible assets or their right-of-use assets or memberships to be acquired or disposed of by the Company is 20% or more of the Company's paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the Company shall engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price.

Article 6-1 The calculation of the transaction amounts referred to in the preceding three articles shall be conducted in accordance with Article 25, paragraph 2 herein. In the meantime, "within one year" as used herein refers to the year proceeding to the date of occurrence of the current transaction. The basis for calculation, however, shall not include any transactions for which a professional appraisal report or CPA's opinion has been obtained according to the Procedures.

Article 7 Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be used as a substitute for the appraisal report or CPA opinion.

Article 8 Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions must comply with the following regulations:

1. Have not violated this Act, the Company Act, Banking Act, Insurance Act, Financial Holding Company Act, or Business Accounting Act, or committed any instances of fraud, breach of good faith, embezzlement, forgery of documents, or other business-related criminal behavior, and received a confirmed sentence of more than one year of imprisonment. However, this condition shall not apply after three years have passed

following the completion of the sentence, probation, or pardon.

2. Are prohibited related parties or substantively related parties with the parties to the transaction.
3. If the company should obtain appraisal reports from two or more appraisers, and the different estimators or estimation personnel may not be mutually related parties or substantively related parties.

If the foregoing personnel have provided an appraisal report or opinion, they must handle the case according to the self-regulatory rules established by their respective industry associations and the following:

1. Before accepting the case, they must thoroughly assess their own abilities, practical experience, and independence.
2. When executing a case, they must appropriately plan and implement suitable operating procedures, and must form conclusions and submit a report or opinion; all implemented procedures, collected data, and conclusions must be stated in detail in the case working papers.
3. An item-by-item review of the suitability and reasonableness of the data sources, parameters, and information used shall be conducted to provide a basis for the submitted appraisal report or opinion.
4. Stated matters should include the professional qualifications and independence of relevant personnel, a statement that the information used was suitable and reasonable, and a statement of compliance with relevant laws.

## **Section 2 Operating Procedures**

Article 9 When the Company acquires or disposes of asset, unless otherwise regulated by these Procedures, the assessment and operating procedures, decision-making procedures of terms of transactions, unit responsible for implementation, public announcement procedures, investment scope and limit, and other matters that should be handled shall be conducted following the Company's Investment Policy, Property Acquisition or Disposal Operating Guidelines, and the Procedure for Processing Derivative Transactions.

## **Section 3 Total amounts of real property and its right-of-use assets and securities acquired by the company and each subsidiary for business use, and limits on individual securities**

Article 10 The total amounts of real estate and its right-of-use assets and securities acquired by the Company's subsidiary for non-business use, and limits on individual securities, shall follow the Financial Holding Company Act and relevant regulations.

Unless otherwise regulated by relevant laws of the Company's subsidiaries or where the subsidiary is an investment specialist, the real property and its right-of-use assets acquired by the each subsidiary for non-business use may not exceed the net value of the invested real estate and its right-of-use assets. The total amount of securities acquired may not be more than 7 times the net value. The limits on investment in single securities may not be more than 5 times the net value.

Where each subsidiary is an investment specialist, the real property and its right-of-use assets acquired by each subsidiary for non-business use may not be more than two times the net value of the invested real estate; the total amount of securities acquired may not be more than 10 times the net value; and the limits on investment in a single securities may not be more than 5 times the net value.

### **Chapter 3 Related Party Transactions**

Article 11 When engaged in the acquisition or disposal of assets from or to a related party, the Company shall, in accordance with the regulations stipulated in Section 1, Chapter 2 and in Chapter 3 of these Procedures, complete the relevant resolution procedures and appraisal of the reasonableness of the transaction terms. If the transaction amount reaches 10% of the company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in accordance with the provisions of the preceding Chapter.

With regard to the calculation of transaction amount prescribed in the preceding paragraph, the Company shall follow the procedures prescribed in Article 6-1 herein.

When determining whether the transaction counterparty is a related party, the Company shall take into account not only the legal formalities, but also the substance of the relationship.

Article 12 When this company acquires or disposes of real estate or its right-of-use assets from or to a related party, or acquires or disposes of assets other than real estate or its right-of-use assets from or to a related party, and the transaction amount exceeds 20% of the company's paid-in capital, 10% of the company's total assets, or NT\$300 million, except when purchasing domestic government bonds, bonds with repurchase (reverse repurchase) agreements, subscription or buy back of currency market funds issued by domestic securities investment trust enterprises, or otherwise specified by law, this company must submit the following information to the Audit & Risk Management Committee, and obtain its approval, and may sign a transaction contract and make the payment only after the transaction has been approved by a board resolution for the aforementioned transactions with related parties, the actual transaction status shall be reported to the latest shareholders' meeting report after the end of the year:

1. The purpose, necessity, and expected benefits for acquiring or disposing of the asset.
2. The reasons for transacting with the particular related party.
3. Where real estate is acquired from a related party, any information that is relevant to establish the reasonableness of transaction terms under Articles 13 and 14.
4. The date and price at which the related party originally acquired the asset, the original trading counterparty, as well as the relationship between the original trading counterparty and the Company/the Company's related parties.
5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
6. Professional value's report or CPA's opinion obtained according to the previous Article.
7. Restrictive covenants and other important stipulations associated with the transaction.

When this company engages in any of the following transactions with a subsidiary, or subsidiaries in which this company holds 100% of all issued equity or total capital engage in the following transactions among themselves, the board may in accordance with Article 9 authorize the chairman to initially approve all such transactions within a certain amount, and subsequently submit the case to the next board meeting for retroactive acknowledgement:

1. Acquisition or disposition of equipment for operating use or its right-of-use assets.
2. Acquisition or disposition of right-of-use assets connected with real estate for operating use.

Where the Company or its subsidiary that is not a domestically listed company engages in any transaction listed in Paragraph 1 and the transaction amount reaches 10 percent of the Company's total assets, the information listed in Paragraph 1 shall be submitted to the shareholders' meeting for approval; only after such information has been approved by the shareholders' meeting may the contract be signed or payment be made. However, this does not apply to the transaction between the Company and its parent or subsidiary, or among subsidiaries.

The calculation of the transaction amounts referred to in Paragraph 1 and the preceding paragraph shall be conducted in accordance with Article 25, Paragraph 2 herein. In the meantime, "within one year" as used herein refers to the year proceeding to the date of occurrence of the current transaction. Amounts that have already been approved by the Audit & Risk Management Committee and resolved by a shareholders' meeting and the Board of Directors may be excluded from calculation.

Article 13 On acquiring real estate or its right-of-use assets from a related party, the Company shall adopt the following methods to assess the reasonableness of the transaction costs.

1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
2. If the related party has previously pledged the property as collateral to borrow from a financial institution, then the value estimated by the financial institution should be used as reference, provided that the financial institution lent more than 70% of the property value for more than 1 year. However, this shall not apply where the financial institution is a related party of one of the trading counterparties.

Where land and buildings thereupon are combined as a single property purchased or rented in one transaction, the transaction costs for the land and the buildings may be separately appraised in accordance with either of the means listed in the preceding paragraph.

When acquiring real estate or their right-of-use assets from a related party, the Company shall appraise the cost of the real estate in accordance with paragraph 1 and paragraph 2 above, in the meantime engaging a CPA to review the appraisal and render an opinion.

Under the following circumstances, the Company shall follow the rules specified in Article 12 herein for acquiring real estate or its right-of-use assets from a related party. The provisions in the above three paragraphs shall not apply:

1. The related party has acquired the real estate or its right-of-use assets through inheritance or as a gift.
2. More than 5 years have elapsed from the time the related party signed the contract to obtain the real property or its right-of-use assets to the signing date for the current transaction.
3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.
4. When this company acquires right-of-use assets connected with real estate for operating use from a subsidiary, or subsidiaries in which this company holds 100% of all issued equity or total capital engage in such a transaction among themselves.

Article 14 The Company shall observe the rules prescribed in Article 15 herein if the appraised values arrived at according to paragraphs 1 and 2 of the preceding article are uniformly lower than the transaction price. The rule specified in the first paragraph, however, shall not apply to the following situations if the Company could provide objective evidence, professional appraisal reports and a CPA's opinion on the reasonableness of the transaction terms:

1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
  - (1) The total appraised value of the undeveloped land and the buildings exceed the actual transaction price, where the undeveloped land has been evaluated in accordance with the methods prescribed in the preceding article and the buildings have been appraised by adding a reasonable construction profit to the construction cost paid by the related party. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
  - (2) In cases of completed transaction cases with other non-related parties within the past year involving other floors of the same target real estate or adjacent areas, when the floor area is similar, and the transaction terms are considered similar after assessment on the basis of a reasonable floor or area price differential in accordance with accepted real estate purchase or rental practices.
2. Where the Company has provided evidence that the terms and conditions for purchasing the real estate or acquisition of real estate right-of-use assets by rental from the related party are equivalent to the terms of the transactions concluded in neighboring areas for similarly-sized parcels by other non-related parties within one year.

Completed transactions for neighboring parcels of land in the preceding paragraph in principle refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; "Transactions for similarly-sized parcels", in principle, refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction. "Within one year" refers to one year dating back from the date of occurrence of acquiring of the real estate or its right-of-use assets.

Article 15 When the Company acquires real estate or its right-of-use assets from a related party and the appraised values arrived at in accordance with the two previous articles herein is uniformly lower than the transaction price, the following procedures shall be followed:

1. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Securities and Exchange Act against the difference between the transaction price and the appraised cost for the real estate or its right-of-use assets. These funds may not be distributed or used for capital increase or issuance of bonus shares. For a public company adopting the equity method to account for its investment in another company, the special reserve called for under Article 41, paragraph 1 of the Securities and Exchange Act shall also be appropriated on a pro-rata basis according to the percentage of shares held by the investor.
2. The Audit & Risk Management Committee shall follow Paragraph 3, Article 14-4 of the Securities and Exchange Act, mutatis Article 218 of the Company Act.

3. Actions taken pursuant to the two previous subparagraphs shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

When this company sets aside a special reserve as specified in the foregoing paragraph, the company may use monies from the special reserve only after it has recognized losses due to falling prices on assets that have been purchased or leased for high prices, or disposed of the assets or terminated the lease contract, or taken suitable action to compensate for or restore the assets' status, or taken other actions for which there is evidence confirming no unreasonable aspects, and the Financial Supervisory Commission has granted its consent.

The rules specified in the preceding two paragraphs shall also be followed if there is other evidence showing nonconformity with general business practices when the Company acquires real estate or its right-of-use assets from a related party.

#### **Chapter 4 Engaging in Derivatives Transactions**

Article 16 The Company shall comply with the regulations of the Company's Procedure for Processing Derivative Transactions when engaging in derivative transactions.

#### **Chapter 5 Corporate Mergers, Divestment, Acquisitions and Share Transfer**

Article 17 In handling mergers, spin-offs, acquisitions or share transfers, the Company shall, before convening a board meeting to approve such matter, engage a CPA, attorney or securities underwriter to provide opinions on the reasonableness of the share exchange ratio, acquisition price, the cash or other property to be distributed to shareholders, etc. The proposal shall be submitted to the board of directors for deliberation and passage. However, professional appraisal as mentioned in the preceding paragraph is exempted when the Company directly or indirectly merges with subsidiaries holding 100% of the Company's outstanding shares or capital or when subsidiaries that directly or indirectly hold 100% of the Company's outstanding shares or capital are merged.

Article 18 When participating in a merger, spin-off, acquisition or transfer of shares, the Company shall prepare a public report to shareholders detailing important contractual content and matters crucial to the merger, spin-off or acquisition prior to the shareholders' meeting and include it along with the expert opinion mentioned in Item 1 when sending shareholders notification of the shareholders' meeting for reference in deciding whether to approve the merger, spin-off or acquisition. However, where a provision of another act exempts a company from convening a shareholders meeting to approve the merger, spin-off or acquisition, this restriction shall not apply.

Where the shareholders' meeting of the Company participating in a merger, spin-off, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders' meeting, the Company shall immediately explain publicly the reason, the follow-up measures and the preliminary date of the next shareholders' meeting.

Article 19 Unless otherwise regulated by law or approved in advance by the Financial Supervisory Commission for any special reason, all participants of a merger, divestment or business acquisition must convene board of directors meetings and shareholders' meetings on the same day to resolve any details related to the merger/divestment/business acquisition.

Unless otherwise provided by law or agreed in advance by the FSC for special reasons, the Company participating in share transfer shall convene a board of directors meeting on the same day with the company participating in share transfer.

When engaged in merger, divestment, acquisition or share exchange, the Company shall keep a complete written record including the following information, which shall be retained for five years for review and audit purposes:

1. Basic Personnel Information Including the job title, name and ID number (or passport number in the case of foreign nationals) of all personnel involved in the planning or implementation of the merger, divestment, acquisition, or share exchange prior to public disclosure of the information.
2. Dates of Important Events including the dates of signing a letter of intent/memorandum of understanding, commissioning a financial or legal advisor, signing contracts or holding board of directors meetings.
3. Important Documents and Meeting Minutes Including the plans for merger, divestment, acquisition or share exchange, letter of intent or memorandum of understanding, important contracts and minutes of the board of directors meetings.

When participating in merger, divestment, acquisition, or share exchange, the Company shall, within 2 days from the date of passage of the board resolution, submit to the FSC for recordation the information required in subparagraphs 1 and 2 of the preceding paragraph. The information shall be compiled according to the specified format and transmitted via the Internet.

If any of the participating companies in the merger, divestment, acquisition, or share exchange is not a listed company or a company having its shares traded on an OTC market, the Company shall sign an agreement with such participating companies, while abiding by the provisions of the previous two paragraphs herein.

Article 20 All of the Company's personnel participating in or privy to the plan for the merger, spin-offs, acquisition, or transfer of shares shall be required to issue an undertaking of confidentiality in writing not to disclose the content of the plan prior to public disclosure of the information. Neither shall they, in their own name or under the name of a third person, trade in any stock and other equity securities of any company related to such plan.

Article 21 Except for the following circumstances, the Company shall not arbitrarily change the share exchange ratio or acquisition price when participating in the merger, divestment, acquisition or share exchange. The Company shall, in the meantime, stipulate in the relevant contracts for the merger, spin-offs, acquisition, or share exchange the conditions where such changes are allowed:

1. Administering capital increase in cash or issuance of convertible corporate bonds, bonus shares, and corporate bonds with warrants, preferred shares with warrants, stock warrants or other equity based securities.
2. Disposal of the Company's major assets or other activities which may influence the financial operations of the Company.
3. Significant events such as major disasters or material technology changes which will influence the shareholders' equity or share price of the Company.
4. Adjustments made by any of the participating companies of the merger, divestment, acquisition or share exchange due to the lawful buyback of treasury stock.

5. Changes in the entities or number of participating companies for the merger, spin-offs, acquisition, or share exchange.
6. Other terms and conditions in which changes are permitted, subject to that they have been stipulated in the relevant contracts and publicly disclosed.

Article 22 When participating in the merger, spin-offs, acquisition, or transfer of shares, the Company shall state clearly in the relevant contracts the rights and obligations of the participating companies and shall clearly specify the following matters:

1. Procedures for handling breach of contract.
2. Principles for handling equity securities previously issued or treasury stock previously bought back by a company which has been divested, or extinguished in the process of a merger.
3. The amount of treasury stock that can be lawfully purchased back by the participating company after the record date for calculating the share exchange ratio and the administrative principles.
4. Methods for handling changes in the entities or number of participating companies.
5. The implementation timetable and expected date of completion for the project.
6. The scheduled date for the shareholders' meeting required by law and the relevant procedures in case of any failure to meet the project deadline.

Article 23 In the event that, after the public disclosure of the information for the merger, spin-off, acquisition or share exchange participated in by the Company, the Company intends to engage another company (companies) in such activities, all the participating companies shall again go through all the procedures and legal actions which have already been completed for the original merger, spin-off, acquisition or share transfer. The Company, however, may be exempted from calling another shareholders' meeting to reapprove the plan, if the number of participating companies has decreased and the Board of Directors of the Company have received approval and authorization from the shareholders' meeting to change the authority.

Article 24 When the company involved in a merger, division, acquisition, or stock transfer case is not a public company, this company shall sign an agreement with that company, and handle the case in accordance with the requirements of Articles 19 and 20 and the previous article.

## **Chapter 6 Disclosure of Information**

Article 25 Under any of the following circumstances, the Company shall, within 2 days from the date of occurrence of the event, publicly announce and report the relevant information about the acquisition or disposal of assets on the designated website of the Financial Supervisory Commission using the specified format:

1. When acquiring or disposing of real estate or its right-of-use assets from or to a related party, or acquiring or disposing of assets other than real estate or its right-of-use assets from or to a related party, and the transaction amount exceeds 20% of the company's paid-in capital, 10% of the company's total assets, or NT\$300 million. However, the purchase of domestic government bonds, bonds with repurchase (reverse repurchase) agreements, or the subscription or buy back of currency market funds issued by domestic securities investment trust enterprises law shall not be subject to this restriction.
2. Mergers, divestments, business acquisitions, or share exchanges.

3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the provisions herein.
4. Acquisition or disposal of operating equipment or its right-of-use assets from or to non-related parties that amounts to five percent or more of the company's paid-in capital.
5. Where land is acquired under an arrangement engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, where the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction is more than NT\$500 million.
6. Government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding subordinated debt) that are traded on a stock exchange or at an over-the-counter securities firm and are not provided for in the proviso of Subparagraph 7, and the transaction counterparty is not a related party, and the transaction amounts to five percent or more of the company's paid-in capital.
7. Asset transactions other than the ones specified in the six preceding clauses, disposals of debt entitlement by a financial institution, or investments in Mainland China that amount to 20% of the company's paid-up capital or more than NT\$300 million. This shall not apply to the following circumstances:
  - (1) Trading of domestic government bonds, or a foreign government bond with a sovereign rating not lower than the sovereign rating of the ROC.
  - (2) When purchasing or selling securities on the stock exchange or at a securities dealer's place of business, or subscribing to foreign government bonds, ordinary corporate bonds or ordinary financial bonds (not including junior bonds) issued on the primary market for fund-raising purposes, or subscribing to or buying back securities investment trust enterprise funds or future trust funds, or subscription to or buying back of exchange-traded notes, or when a securities dealer subscribes to securities in accordance with Taipei Exchange regulations due to its underwriting services or because it is the recommended securities dealer assisting an OTC-listed company.
  - (3) Trading of bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds that are issued by securities investment trust companies.

The amount of transactions above shall be calculated as follows:

1. The amount of any individual transaction.
2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.
3. The cumulative transaction amount of real estate or its right-of-use assets acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year.
4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Procedures need not be counted toward the transaction amount.

The Company shall, in accordance with requirements, compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by Company and its subsidiaries that are not publicly-listed companies in Taiwan and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

When the Company at the time of public announcement makes an error or omission in an item required by the regulations to be publicly announced and is required to correct it, all the items shall be again publicly announced and reported in their entirety within 2 days commencing immediately from the date on which the error or omission is known.

After the Company publicly announces its investment in Mainland China in compliance with Subparagraph 4, Paragraph 1 herein, should the competent authority approves of such investment announcement, the Company shall disclose the date of the original public announcement, the name of the investee company in China, the estimated investment amount, trading counterparty, and the date of approval by the competent authority.

When acquiring or disposing of assets, the Company shall keep all relevant contracts, meeting minutes, log books, appraisal reports and opinions of the certified public accountant, attorney and securities underwriter at the Company headquarters, where they shall be retained for five years, except where another act provides otherwise.

Article 26 If the following situations arise after the Company has announced or reported transactions according to the preceding article, the Company shall announce and report such matters within two days on the website specified by the FSC:

1. Change, termination or rescission of a contract signed in regard to the original transaction.
2. Failure to complete the merger, divestment, acquisition, or share exchange within the deadline prescribed in the contract.
3. Change to the originally publicly announced and reported information.

#### **Chapter 7 Control procedures for the acquisition and disposal of assets by subsidiaries**

Article 27 Information required be publicly announcing and reporting in accordance with Chapter 6 on acquisitions and disposals of assets by the Company's subsidiary that is not itself a public company in Taiwan shall be reported by the Company.

Where the Company's subsidiary is not a publicly listed company, the paid-in capital or total assets of the Company shall be the standard when the calculation of the paid-in capital or total assets prescribed in these Procedures are subject to Article 25, paragraph 1 requiring a public announcement and regulatory filing. The subsidiary shall be the standard when calculating the remaining paid-in capital or total assets prescribed in these Procedures.

Article 28 The Company's internal auditors shall no periodically review the self-inspection report pertaining to the acquisition or disposal of assets by the Company and its subsidiaries.

Any employee of the Company who violates these Procedures when handling the acquisition or disposal of assets shall be subject to punishment in accordance with the work rules of the Company and its subsidiaries, in addition to legal responsibilities as required by law.

Article 29 The Company shall oversee that its subsidiaries to formulate and implement asset acquisition or disposal handling procedures in accordance with FSC's "Regulations Governing the Acquisition and Disposal of Assets by Public Companies".

The Company shall oversee that its subsidiaries inspect whether their asset acquisition or disposal handling procedures comply with relevant regulations, and whether matters relevant to their acquisition, disposal, and asset transaction are conducted following their established handling procedures.

### **Chapter 8 Supplementary provisions**

- Article 30 These Procedures shall be approved by the Audit & Risk Management Committee, submitted to the Board of Directors for resolution, and presented to the shareholders' meeting for approval. The same procedures shall apply for future amendments. If any director expresses dissent and it is contained in the minutes or a written statement, the director's dissenting opinion shall be submitted to the Audit & Risk Management Committee.
- Article 31 Acquisition or disposal of assets by the Company must be approved by the board of directors according to these Procedures or other regulations. If any director expresses dissent and it is contained in the minutes or a written statement, the director's dissenting opinion shall be submitted to the Audit & Risk Management Committee.  
When the acquisition or disposal of assets is proposed for discussion by the board of directors as prescribed in the preceding paragraph, independent directors' opinions must also be fully taken into consideration. Any objections or qualified opinions made by independent directors must be detailed in board meeting minutes.
- Article 32 The acquisition or disposal of assets by the Company shall follow the FSC's "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and these Procedures, except where financial laws provide otherwise.
- Article 32-1 For the calculation of 10% of total assets under the Procedures, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.
- Article 33 These Procedures were established on June 6, 2003 in the shareholders' meeting.  
The 1st amendment was made on June 15, 2007 at the shareholders' meeting.  
The 2nd amendment was made on June 13, 2008 at the shareholders' meeting.  
The 3rd amendment was made on June 22, 2012 at the shareholders' meeting.  
The 4th amendment was made on June 20, 2014 at the shareholders' meeting.  
The 5th amendment was made on June 16, 2017 at the shareholders' meeting.  
The 6th amendment was made on June 14, 2019 at the shareholders' meeting.  
The 7th amendment was made on June 17, 2022 at the shareholders' meeting.  
The 8th amendment was made on June 14, 2024 at the shareholders' meeting.  
The 9th amendment was made on June 12, 2026 at the shareholders' meeting.

<Appendix 6>

**E.SUN FHC Procedures for Engaging in Derivatives Trading**

Amended at the shareholders' meeting on June 9, 2006

Amended at the shareholders' meeting on June 24, 2010

Amended at the shareholders' meeting on June 8, 2018

Amended at the shareholders' meeting on June 12, 2020

Amended at the shareholders' meeting on June 17, 2022

Amended at the shareholders' meeting on June 13, 2025

Amended at the shareholders' meeting on June 12, 2026

Article 1 To strengthen risk management while engaging in derivatives trading (hereafter “this Business”) and ensure disclosure of pertinent information, these Procedures are adopted pursuant to relevant regulations set by the competent authority.

Article 2 For the purpose of these Procedures, the term “derivatives” refers to forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.

Article 3 The Company shall engage in derivatives trading mainly with a view to hedging.

Article 4 If a hedging transaction is applicable to hedge accounting compatible with IFRSs recognized by the competent authority and the Company’s accounting system, there shall be an official designation document with regard to the hedging relationship (consisting only of an eligible hedging instrument and an eligible hedged item) thus established as well as the Company’s risk management goals and hedging strategy upon activation of this relationship. The said document shall specify identification of the hedging instrument, the hedged item, and the nature of the risk being hedged as well as ways how the Company will assess whether the hedging relationship meets the hedge effectiveness requirements (including its analysis of the sources of hedge ineffectiveness and approach for setting the hedging ratio).

Article 5 The Company shall abide by the principle of “giving priority to security and liquidity, followed by profitability and then by growth potential” while engaging in this Business; it shall also proceed prudently by following the guideline of “policy compliance, market adaptation, research and development, and equal emphasis on quality and quantity.”

Article 6 The Company shall conduct this Business with the following trading counterparties:

- 1.Member brokerages of financial futures and options exchanges at the world’s international financial centers.
- 2.Insurance companies, securities houses, or other financial institutions assigned by credit rating agencies long-term credit ratings equivalent to A or higher.
- 3.The world’s top 500 banks (those ranked among The Banker’s Top 500 Banking Brands by Tier 1 capital or the World’s Top 500 Banks named by American Banker by assets),

including their wholly owned subsidiaries that may share the trading quotas allotted to parent companies or other financial institutions.

4. Any other counterparty warranted by business needs and approved by the highest-ranking managerial officer.

Article 7 The tenors of derivatives contracts shall not exceed the following:

1. Forward exchange and foreign exchange swap agreements: not longer than five years.

2. Forward rate agreements: not longer than two years.

3. Interest rate and asset swaps: not longer than ten years.

4. Cross currency swaps: not longer than ten years.

5. Financial futures: not longer than two years.

6. Financial options:

(1) For any option listed on a financial center exchange, the course of life of the underlying asset shall be honored, with the tenor of contract not longer than two years.

(2) For any option financial institutions trade with one another, the tenor of a cap and floor contract shall be not longer than ten years while that of other financial options, not longer than five years.

7. Credit derivatives: not longer than five years.

8. To trade any derivative that the tenor exceeds relevant limits specified above, it is imperative to secure approval of the president on a case-by-case basis.

Article 8 The department head charged with this Business may go ahead and approve a derivatives transaction meant for hedging within the following authorized quotas and under the conditions attached. A summary of the said trading authorization is as follows:

1. The quota authorized for each trading counterparty

Unit: US\$ million

Business Item	Quota/Category	Trading Quota
1. Forward exchange and foreign exchange swap agreements		20
2. Forward rate agreements		30
3. Interest rate and asset swaps		30
4. Cross currency swaps		30
5. Financial futures		20 (note)
6. Financial options		30 (note)
7. Other derivatives		30

Note: Transactions of financial futures and options made with Financial Center Exchanges shall be excluded from relevant quota calculation.

2. In any hedging transaction, the contractual total of any given derivatives trade shall be capped at the total amount of the underlying asset.

3. Authorized quotas shall be determined by using the following formula:

The authorized quota for any trading counterparty shall be calculated by drawing on the risk weighting chart of the Company; the contractual value or principal is first to be converted into a US dollar equivalent before being multiplied by the risk weighting number corresponding to the duration of the contract plus the total amount of its unrealized gains and losses.

4. When any of the aforesaid quotas is exceeded, it is imperative to secure approval of the president on a case-by-case basis.

- Article 9 The department head charged with this Business may, within the scope of his or her authorized quota, delegate this authorized quota in writing among trading managers and related personnel according to their respective positions and abilities as well as the characteristics of the local financial market. A filing, however, shall be made to the Risk Management Division for record within one week after the date of authorization.
- Article 10 The Company's personnel engaging in derivatives trading and those responsible for confirmation and settlement of such transactions shall not act concurrently in each other's capacity. Their duties shall be distinctly divided. Risk management personnel shall be charged with the evaluation, supervision, and control of related risks and report to senior managerial officers who are not in charge of decision-making with respect to derivatives transactions or positions.
- Article 11 While engaging in derivatives trading, the Company shall take into account all possible risks associated with credit, market prices, liquidity, cash flow, operations, and applicable laws.
- Article 12 The Company's highest-ranking managerial officer in charged with this Business is the president, who shall supervise and control all the risks associated with derivatives trading at all times and assign the chief risk officer to manage credit, liquidity, operational, and legal risks.
- Article 13 The Company shall evaluate derivatives transactions conducted for the purpose of hedging to accommodate business needs at least twice each month and present an evaluation report to the highest-ranking managerial officer thereof. Upon detection of any irregularity in the market price evaluation report, the senior managerial officer responsible for risk management shall report to the Board of Directors and take necessary countermeasures.
- Article 14 The Company shall conduct an annual assessment to determine if the risk management measures currently employed are appropriate, whether the Company's derivatives trading performance is consistent with established operational strategy, and whether the risk taken on is within the Company's tolerable range, and it shall present its findings to the Board of Directors.
- Article 15 The Company's Auditing Division shall conduct at least a routine audit on the department charged with this Business each year. Special audits and unscheduled follow-up checks and examinations shall also be conducted.
- Article 16 The Company's internal audit personnel shall evaluate the suitability of the internal control mechanism for derivatives trading on a regular basis and conduct a monthly audit on the trading department to gauge its compliance with these Procedures, analyze trading cycles, compile an audit report, and, upon detection of any material violation, notify the Audit & Risk Management Committee in writing.

- Article 17 The Company's Board of Directors shall faithfully supervise and manage derivatives trading in accordance with the following principles:
- 1.The highest-ranking managerial officer shall pay continuous attention to monitoring and controlling the risks associated with derivatives trading.
  - 2.Annually evaluate whether the Company's derivatives trading performance is consistent with established operational strategy and whether the risk taken on is within the Company's tolerable range.
- Article 18 The Company's highest-ranking managerial officer charged with derivatives trading shall manage derivatives trading in accordance with the following principles:
- 1.Conduct an annual assessment to determine if the risk management measures currently employed are appropriate and faithfully conducted in accordance with these Procedures.
  - 2.Oversee the status of trading and profits or losses and, in the event of any irregularity, take necessary countermeasures and immediately report to the Board of Directors.
- Article 19 As the Company engages in derivatives trading, it shall prepare a log book to truthfully record the following information with respect to every transaction: the type and amount of the traded derivative, date of the Board of Directors extending approval, and items that call for prudent deliberation listed in Article 13, Paragraph 2 of Article 17, and Paragraph 1 of Article 18 of these Procedures.
- Article 20 Every month the Company shall disclose the details of derivatives trading it engaged in up to the end of the previous month along with its monthly operational results and file a report thereof.
- Article 21 The department charged with this Business shall scrutinize the operations of the Company's trading counterparties and the credit changes of their host countries at all times, and take proper countermeasures when necessary and file a report thereof to the Audit & Risk Management Committee for record.
- Article 22 In the event that the Company incurs an aggregate loss in all derivatives contracts equivalent to 5% of its net worth given on the consolidated financial statements of the most recent quarter, the Company shall, based on the nature at point and using the prescribed format, make a public announcement and disclose related information on websites designated by the Financial Supervisory Commission within two days of the date of occurrence (inclusive). The Company shall announce and report an unrealized loss from derivatives if such a loss reaches the threshold given in Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.
- Article 23 Except where these Procedures apply, the Company shall abide by its *Procedures for Handling the Acquisition and Disposal of Assets* while engaging in derivatives trading.
- Article 24 While engaging in derivatives trading with counterparties regulated by Article 45 of the *Financial Holding Company Act*, the Company shall abide by its internal operational guideline set specifically for such transactions. Yet, a supermajority resolution of the Board of Directors shall be required for engaging in derivatives trading with any subsidiary of the Company.

Article 25 These Procedures shall first secure adoption by the Board of Directors before being presented to the Audit & Risk Management Committee and a shareholders' meeting for approval. In the event of any director raising objection on record or making a written statement, this record or statement shall be presented to the Audit & Risk Management Committee.

Article 26 These Procedures shall be implemented upon adoption by the Board of Directors and approval of a shareholders' meeting.

**E.SUN FHC Rules for Procedure of Shareholders' Meeting**

Article 1 (Basis)

To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 182-1, paragraph 2 of the Company Act and Article 11 of Corporate Governance Best-Practice Principles for Financial Holding Companies.

Article 2 The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3 (Convening shareholders meetings and shareholders meeting notices)

The Company's shareholders' meetings shall, unless otherwise provided for in applicable laws and regulations, be convened by the Board of Directors.

Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, a company that will convene a shareholders' meeting with video conferencing shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its board of directors. Furthermore, convening of a virtual-only shareholders' meeting shall require a resolution adopted by a majority vote at a meeting of the board of directors attended by at least two-thirds of the total number of directors.

Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

The background and details of the notice to convene a Meeting of Shareholders, the proxy form, the proposals to be acknowledged or discussed, and the list of directors to be elected or dismissed, shareholders meeting agenda and supplemental meeting materials shall be prepared in electronic format and sent to the Market Observation Post System not later than 30 days prior to the scheduled meeting date for a general meeting and 15 days for an extraordinary meeting. The agenda and supplemental documents for an upcoming shareholders meeting shall be made readily available to shareholders and displayed at the company not later than 15 days prior to the scheduled meeting date.

This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

- I. For physical shareholders meetings, to be distributed on-site at the meeting.
- II. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.

III. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The cause(s) or subject(s) of a shareholders' meeting to be convened shall be indicated in the individual notice to be given to shareholders; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining prior consent from the recipient(s) thereof.

Matters pertaining to election or discharge of directors, alteration of the Articles of Incorporation, reduction of capital, application for ceasing the Company's status as a public company, approval of competing with the Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Article 185, paragraph 1 hereof shall be itemized in the causes or subjects to be listed in the notice to convene a shareholders' meeting, and shall not be brought up as extemporary motions.

Where the cause(s) of a shareholders meeting already includes a re-election of directors and states the effective date for the appointment, the effective date cannot be changed by extemporary motion or any other means in the same meeting after the re-election is completed.

#### Article 4 (Shareholders' right of proposal)

A shareholder holding 1 percent or more of the total number of issued shares may submit to this Corporation a written proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. However, the board of directors may include a proposal in the agenda if the proposal urges this Corporation to contribute to public interest or fulfill its corporate social responsibility. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce that it will receive shareholder proposals, Written acceptance and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

#### Article 5 (Proxy attendance at the shareholders meeting and authorization)

For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation before 5 days

before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 6 (Principles determining the time and place of a shareholders meeting)

The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting.

Article 7 (Preparation of shareholders' meeting agenda handbook and attendance book, etc.)

This Corporation shall state the time and venue of registration and other important information for shareholders, solicitors and proxies (collectively "shareholders") in a notice of shareholders meeting.

The time of registration in the preceding paragraph shall start at least thirty minutes prior to the meeting. The venue of registration shall be clearly indicated and sufficiently staffed.

For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

This corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The attendance book, sign-in cards, and proxy attendance letters of authorization must be preserved for at least one year. However, when shareholders initiate a suit in accordance with Article 189 of the Company Act, such documents shall be preserved until the conclusion of the suit.

This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 7-1 (Convening virtual shareholders meetings and particulars to be included in shareholders meeting notice)

To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:

I. How shareholders attend the virtual meeting and exercise their rights.

II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

i. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

ii. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.

iii. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

iv. Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the company and other related matters requiring attention shall be specified.

Article 8 (The chair and non-voting participants of a shareholders meeting)

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the

chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

If the powers of the chairperson is exercised by a managing director or director in the preceding paragraph, the managing director or director should be one who has been in office for six months or longer and be familiar with this Corporation's finance and business activities. The same requirement shall also apply if the chairperson is a representative of an institutional director.

The Chairperson shall preside in person at the board meeting convening the shareholders meeting, and at least one-half of the directors on the board and at least one person from each functional committee must be in attendance; the state of attendance shall be recorded in the shareholders meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

**Article 9 (Documentation of a shareholders meeting by audio or video)**

The company, starting at the time of registration, shall make a video or audio recording of the entire shareholders meeting in a continuous uninterrupted manner and including the registration process, the meeting, and the voting process.

The aforesaid recordings shall preserve for at least one year. However, when shareholders initiate a suit in accordance with Article 189 of the Company Act, such recordings shall be preserved until the conclusion of the suit.

Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.

**Article 10 (Calculation of the number of shares in attendance at the shareholders meeting and holding of the meeting)**

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed, and the shares checked in on the virtual meeting platform in plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time, and the number of shares having no voting right and the number of shares in attendance shall be announced at the same time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be

made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 7.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

#### Article 11 (Discussion of proposals)

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Related proposals (including extemporaneous motions and amendments of existing proposals) shall be voted on a case-by-case basis. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote, and allocate sufficient time for voting.

#### Article 12 (Shareholder speech)

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Each shareholders speaking concerning a proposal may speak only once concerning a reporting matter, and each instance of speaking may not exceed 5 min. In the case of other proposals (including motions from the floor), shareholders may not speak more than twice without the chair's consent, and each instance may not exceed 5 min. However, the chair

may terminate a shareholder's speaking if the shareholder violates regulations or speaks concerning issues outside the scope of the proposal topic.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

#### Article 13 (Calculation of voting shares and recusal system)

Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

#### Article 14 (Voting on proposals, supervision of voting, and ballot counting method)

A shareholder shall be entitled to one vote for each share held; this requirement shall not apply to those who are restricted by law from voting or have no voting rights.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require a majority of the voting rights represented by the attending shareholders to be in favor. At the time of a vote, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. The shareholders will vote on the proposals on a case-by-case basis. The results, including the

numbers of votes in favor, against, and forfeited, will be entered into the Market Observation Post System after the shareholders meeting.

When there are no objections after the chair has asked the shareholders in attendance whether they have any objections to a proposal, the proposal shall be deemed to have passed, and the effectiveness of this method shall be equivalent to that of voting; if there are any objections, however, voting shall be performed as specified in the previous paragraph.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.

For voting at a shareholders meeting or an election, vote counting shall be conducted in public at the place of the shareholders meeting. The results of the voting, including the percentages, shall be announced on-site after all the votes are counted at the meeting, and a record made of the vote.

When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 7 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

#### Article 14-1 (Electronic voting)

When this company holds a shareholders meeting, it shall include electronic means as a possible channel for the exercise of voting rights, and this method shall be stated in the shareholders meeting notification. A shareholder exercising voting rights by electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are

delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by electronic means, in the event the shareholder intends to attend the shareholders meeting in person or attend the meeting online, that shareholder should be able to use the same method as used to exercise his or her voting rights to express his or her wish to retract the exercise of voting rights in the previous paragraph before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by electronic means shall prevail.

When a shareholder has exercised voting rights by electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

#### Article 15 (Election of directors and supervisors)

When a shareholders meeting elects directors, the election shall be held in accordance with this company's "director election regulations," and the election results shall be announced on the spot, the spot, including the list of directors elected and non-elected, and the percentages of votes received by elected and non-elected directors.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

#### Article 16 (meeting minutes)

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.

The meeting minutes in the preceding paragraph may be produced and distributed in electronic form.

This Corporation may distribute the meeting minutes of the paragraph 1 by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results (including the percentages). In an election of directors, the percentage of winning votes for each candidate shall be disclosed, and shall be retained for the duration of the existence of this Corporation.

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

Article 17 (Public disclosure)

On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, the number of shares represented by shareholders attending the meeting by correspondence or electronic means and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 18 (Maintaining order at the meeting place)

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 19 (Recess and resumption of a shareholders meeting)

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 20 (Disclosure of information at virtual meetings)

In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 21 (Location of the chair and secretary of virtual-only shareholders meeting)

When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 22 (Handling of disconnection)

In the event of a virtual shareholders meeting, this Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.

When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20,

paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 23 (Handling of digital divide)

When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the company and other related matters requiring attention shall be specified.

Article 24 These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.

Article 25 These Rules were formulated on December 10, 2001.

Amended for the first time at the shareholders' meeting on June 28, 2011.

Amended for the second time at the shareholders' meeting on June 22, 2012.

Amended for the third time at the shareholders' meeting on June 12, 2015

Amended for the fourth time at the shareholders' meeting on June 14, 2019.

Amended for the fifth time at the shareholders' meeting on June 12, 2020.

Amended for the sixth time at the shareholders' meeting on June 11, 2021.

Amended for the seventh time at the shareholders' meeting on June 17, 2022.

Amended for the eighth time at the shareholders' meeting on June 13, 2025.

**E.SUN FHC Rules for Procedure of Shareholders' Meeting**

Article 1 (Basis)

To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 182-1, paragraph 2 of the Company Act and Article 11 of Corporate Governance Best-Practice Principles for Financial Holding Companies.

Article 2 The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3 (Convening shareholders meetings and shareholders meeting notices)

The Company's shareholders' meetings shall, unless otherwise provided for in applicable laws and regulations, be convened by the Board of Directors.

Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, a company that will convene a shareholders' meeting with video conferencing shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its board of directors. Furthermore, convening of a virtual-only shareholders' meeting shall require a resolution adopted by a majority vote at a meeting of the board of directors attended by at least two-thirds of the total number of directors.

Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

The background and details of the notice to convene a Meeting of Shareholders, the proxy form, the proposals to be acknowledged or discussed, and the list of directors to be elected or dismissed, shareholders meeting agenda and supplemental meeting materials shall be prepared in electronic format and sent to the Market Observation Post System not later than 30 days prior to the scheduled meeting date for a general meeting and 15 days for an extraordinary meeting. The agenda and supplemental documents for an upcoming shareholders meeting shall be made readily available to shareholders and displayed at the company not later than 15 days prior to the scheduled meeting date by the Company.

This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

- I. For physical shareholders meetings, to be distributed on-site at the meeting.
- II. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
- III. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The cause(s) or subject(s) of a shareholders' meeting to be convened shall be indicated in the individual notice to be given to shareholders; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining prior consent from the recipient(s) thereof.

Matters pertaining to election or discharge of directors, alteration of the Articles of Incorporation, reduction of capital, application for ceasing the Company's status as a public company, approval of competing with the Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Article 185, paragraph 1 hereof shall be itemized in the causes or subjects to be listed in the notice to convene a shareholders' meeting, and shall not be brought up as extemporary motions.

Where the cause(s) of a shareholders meeting already includes a re-election of directors and states the effective date for the appointment, the effective date cannot be changed by extemporary motion or any other means in the same meeting after the re-election is completed.

#### Article 4 (Shareholders' right of proposal)

A shareholder holding 1 percent or more of the total number of issued shares may submit to this Corporation a written proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. However, the board of directors may include a proposal in the agenda if the proposal urges this Corporation to contribute to public interest or fulfill its corporate social responsibility. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce that it will receive shareholder proposals, Written acceptance and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

#### Article 5 (Proxy attendance at the shareholders meeting and authorization)

For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation before 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before 2

business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

**Article 6 (Principles determining the time and place of a shareholders meeting)**

The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting. The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting.

**Article 7 (Preparation of shareholders' meeting agenda handbook and attendance book, etc.)**

This Corporation shall state the time and venue of registration and other important information for shareholders, solicitors and proxies (collectively "shareholders") in a notice of shareholders meeting.

The time of registration in the preceding paragraph shall start at least thirty minutes prior to the meeting. The venue of registration shall be clearly indicated and sufficiently staffed.

For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

This corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The attendance book, sign-in cards, and proxy attendance letters of authorization must be preserved for at least one year. However, when shareholders initiate a suit in accordance with Article 189 of the Company Act, such documents shall be preserved until the conclusion of the suit.

This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 7-1 (Convening virtual shareholders meetings and particulars to be included in shareholders meeting notice)

To convene a virtual shareholders meeting, this Corporation shall include the following particulars in the shareholders meeting notice:

I. How shareholders attend the virtual meeting and exercise their rights.

II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

i. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

ii. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.

iii. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

iv. Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the company and other related matters requiring attention shall be specified.

Article 8 (The chair and non-voting participants of a shareholders meeting)

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

If the powers of the chairperson is exercised by a managing director or director in the preceding paragraph, the managing director or director should be one who has been in office for six months or longer and be familiar with this Corporation's finance and business

activities. The same requirement shall also apply if the chairperson is a representative of an institutional director.

The Chairperson shall preside in person at the board meeting convening the shareholders meeting, and at least one-half of the directors on the board and at least one person from each functional committee must be in attendance; the state of attendance shall be recorded in the shareholders meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

**Article 9 (Documentation of a shareholders meeting by audio or video)**

The company, starting at the time of registration, shall make a video or audio recording of the entire shareholders meeting in a continuous uninterrupted manner and including the registration process, the meeting, and the voting process.

The aforesaid recordings shall preserve for at least one year. However, when shareholders initiate a suit in accordance with Article 189 of the Company Act, such recordings shall be preserved until the conclusion of the suit.

Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.

**Article 10 (Calculation of the number of shares in attendance at the shareholders meeting and holding of the meeting)**

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed, and the shares checked in on the virtual meeting platform in plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time, and the number of shares having no voting right and the number of shares in attendance shall be announced at the same time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 7.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

#### Article 11 (Discussion of proposals)

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Related proposals (including extemporary motions and amendments of existing proposals) shall be voted on a case-by-case basis. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote, and allocate sufficient time for voting.

#### Article 12 (Shareholder speech)

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Each shareholders speaking concerning a proposal may speak only once concerning a reporting matter, and each instance of speaking may not exceed 5 min. In the case of other proposals (including motions from the floor), shareholders may not speak more than twice without the chair's consent, and each instance may not exceed 5 min. However, the chair may terminate a shareholder's speaking if the shareholder violates regulations or speaks concerning issues outside the scope of the proposal topic.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

#### Article 13 (Calculation of voting shares and recusal system)

Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

#### Article 14 (Voting on proposals, supervision of voting, and ballot counting method)

A shareholder shall be entitled to one vote for each share held; this requirement shall not apply to those who are restricted by law from voting or have no voting rights.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require a majority of the voting rights represented by the attending shareholders to be in favor. At the time of a vote, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. The shareholders will vote on the proposals on a case-by-case basis. The results, including the numbers of votes in favor, against, and forfeited, will be entered into the Market Observation Post System after the shareholders meeting.

When there are no objections after the chair has asked the shareholders in attendance whether they have any objections to a proposal, the proposal shall be deemed to have passed, and the effectiveness of this method shall be equivalent to that of voting; if there are any objections, however, voting shall be performed as specified in the previous paragraph.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.

When a shareholders' meeting includes (a) a proposal for the election of Directors where the number of candidates exceeds the number of seats to be filled, (b) a proposal for the removal of a Director, or (c) any proposal stipulated in Article 185 or Article 316 of the Company Act, Articles 18, 27, 29 or 35 of the Business Acquisition Act, or Article 24(2)(i) or Article 26(2)(i) of the Financial Holding Company Act, the chairperson shall designate a lawyer, certified public accountant, or notary public to act as a vote inspector.

Any person so designated by the chairperson shall not be responsible for matters relating to the voting procedure, nor shall such person be a director, manager, or employee of the Company or any related enterprise.

The vote inspector shall supervise the voting and vote-counting processes and shall sign the election result tally sheet.

Where a vote inspector is designated pursuant to the preceding paragraph, the minutes of the shareholders' meeting shall record the inspector's name and title.

For voting at a shareholders meeting or an election, vote counting shall be conducted in public at the place of the shareholders meeting. The results of the voting, including the percentages, shall be announced on-site after all the votes are counted at the meeting, and a record made of the vote.

When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 7 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14-1 (Electronic voting)

When this company holds a shareholders meeting, it shall include electronic means as a possible channel for the exercise of voting rights, and this method shall be stated in the shareholders meeting notification. A shareholder exercising voting rights by electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by electronic means, in the event the shareholder intends to attend the shareholders meeting in person or attend the meeting online, that shareholder should be able to use the same method as used to exercise his or her voting rights to express his or her wish to retract the exercise of voting rights in the previous paragraph before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by electronic means shall prevail.

When a shareholder has exercised voting rights by electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Article 15 (Election of directors and supervisors)

When a shareholders meeting elects directors, the election shall be held in accordance with this company's "director election regulations," and the election results shall be announced on the spot, the spot, including the list of directors elected and non-elected, and the percentages of votes received by elected and non-elected directors.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 16 (meeting minutes)

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.

The meeting minutes in the preceding paragraph may be produced and distributed in electronic form.

This Corporation may distribute the meeting minutes of the paragraph 1 by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results (including the percentages). In an election of directors,

the percentage of winning votes for each candidate shall be disclosed, and shall be retained for the duration of the existence of this Corporation.

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

#### Article 17 (Public disclosure)

On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, the number of shares represented by shareholders attending the meeting by correspondence or electronic means and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

#### Article 18 (Maintaining order at the meeting place)

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

#### Article 19 (Recess and resumption of a shareholders meeting)

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily

suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 20 (Disclosure of information at virtual meetings)

In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 21 (Location of the chair and secretary of virtual-only shareholders meeting)

When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 22 (Handling of disconnection)

In the event of a virtual shareholders meeting, this Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.

When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 23 (Handling of digital divide)

When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the company and other related matters requiring attention shall be specified.

Article 24 These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.

Article 25 These Rules were formulated on December 10, 2001.

Amended for the first time at the shareholders' meeting on June 28, 2011.

Amended for the second time at the shareholders' meeting on June 22, 2012.

Amended for the third time at the shareholders' meeting on June 12, 2015

Amended for the fourth time at the shareholders' meeting on June 14, 2019.

Amended for the fifth time at the shareholders' meeting on June 12, 2020.

Amended for the sixth time at the shareholders' meeting on June 11, 2021.

Amended for the seventh time at the shareholders' meeting on June 17, 2022.

Amended for the eighth time at the shareholders' meeting on June 13, 2025.

Amended for the ninth time at the shareholders' meeting on June 12, 2026.

<Appendix 8>

**E.SUN FINANCIAL HOLDING COMPANY, LTD.  
ARTICLES OF INCORPORATION**

CHAPTER 1: GENERAL PROVISIONS

- Article 1: The Company is incorporated in accordance with the provisions of Company Act, Financial Holding Company Act and other relevant laws and regulations, with the aim to increase its economic scale, achieve operating synergies, and increase competitiveness.
- Article 2: The name of the Company shall be “E.SUN FINANCIAL HOLDING COMPANY, LTD.”(abbreviated to “E.SUN FHC”).
- Article 3: The headquarters of the Company shall be established in Taipei City, and the Company may establish branches in other appropriate locations inside or outside Taiwan as necessary. The establishment, cancellation or alteration of branches shall be subject to resolutions of the board of directors of the Company and the approval from and registration with the competent authorities.
- Article 4: The public announcements of the Company shall be published in a conspicuous place on a daily newspapers commonly circulated in the area where the headquarters of the Company is located, unless otherwise required by laws and regulations, the competent securities authorities, or regulations of the Company.

CHAPTER 2: SHARES

- Article 5: The total capital amount of the Company shall be Two Hundred Billion New Taiwan Dollars (NT\$200,000,000,000), divided into Twenty Billion (20,000,000,000) shares at a par value of Ten New Taiwan Dollars (NT\$10) per share. The board of directors is authorized to issue such shares in installments, and part of the shares may be preferred shares.
- Within the total amount of shares given above, the Company may conduct buybacks and issue share subscription warrants and restricted stock for employees, with the Board of Directors authorized to resolve on doing so in installments. The intended recipients shall include employees of affiliate companies who meet certain criteria.
- Article 5-1: The rights and obligations and other important issuance terms of preferred shares of the Company are as follows:
1. The Company shall pay all taxes, as required by the law and applicable regulations, from the current year's earnings and make a regulatory required deduction for prior years' losses and contributions to legal and special reserves when there are positive earnings. Residual earnings, if any, may be distributed first to the dividends that preferred shares may be distributed in the current year.
  2. The dividend for preferred shares is limited to an annual rate of 8%, calculated by the issuance price per share, and the dividend may be one-time distributed in cash every year. After the financial statements are approved by the general shareholders' meeting, the board will determine the base date to pay the distributable dividends of the previous year. The distribution amount of dividends in the year of issuance and recovery is calculated by

the actual issuance days of the current year.

3. The Company has discretion over the dividend distribution of preferred shares. The Company may decide not to distribute dividends of preferred shares if there are no earnings in the annual accounts or the earnings are insufficient to distribute dividends of preferred shares, or the distribution of dividends of preferred shares will cause the capital adequacy ratio to be lower than the minimum requirement by laws or competent authority or other necessary consideration. The shareholders of preferred shares may not object to the decision. If the preferred shares issued are of the non-accumulative type, the undistributed dividends or the deficit of dividends will not be accumulated for deferred payment in the years with earnings in the future.
4. The dividends prescribed in Subparagraph 2 of this Paragraph, shareholders of preferred shares may not be a part of the cash and equity capital of earnings and additional paid-in capital of ordinary shares.
5. The distribution priority for shareholders of preferred shares on the residual property of the Company is ahead of shareholders of ordinary shares and equal to the preferential order of shareholders of all preferred shares issued by the Company, and the preferential order is only lower than general creditors. Yet the distribution shall not exceed the issuance amount.
6. The holders of the Preferred Shares will have no voting rights and no rights to vote on election of directors but are entitled to be elected as directors. Holders of outstanding Preferred Shares have mandatory voting rights with respect to agendas that would affect Preferred Shares in Preferred Shareholders' meetings and in Shareholders' meetings.
7. The Company may issue convertible preferred shares or non-convertible preferred shares. For convertible preferred shares, no conversions are allowed within one year from the date of issuance. The board of directors is authorized to determine the conversion period in the actual issuance conditions. Holders of convertible Preferred Shares may, pursuant to the issuance terms, apply for conversion of its shareholding (in whole or in part) to common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Dividend distribution at the year of conversion shall be calculated based on the ratio between the actual issuance days and total days of the conversion year, provided, however, that when said shares are converted prior to the ex-dividend date of any given year, the shareholder may not participate in the preferred share dividend distribution of that year and the dividend distribution of the year after, but such shareholder may participate in the distribution of profit and capital reserve to holders of common shares. For non-convertible preferred shares, shareholders of preferred shares do not have the right to request the Company to redeem preferred shares possessed by shareholders.
8. Preferred shares have no maturity, but the Company may redeem all or partial preferred shares anytime on the next day after seven years of issuance with the original issuance price. Unredeemed preferred shares shall continue to enjoy rights and obligations of issuance terms prescribed in this Article. In the year of redeeming preferred shares, the dividends that shall be distributed until the redeem date shall be distributed in accordance with the actual issuance days of that year if the shareholders' meeting of the Company decide to distribute dividends.

9. The dividend distribution priority for preferred shares shall be subject to the offering priority for the preferred shares.

The board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance after considering the situation of capital market and the willingness of investors to subscribe in accordance with Articles of Incorporation and related laws and regulations.

Article 6: The share certificates of the Company shall be issued in registered form after being signed or sealed by the director representing the Company, and certified and issued in accordance with laws and regulations of the competent authority.

The Company may issue registered stock without printing share certificates or may print a global share certificate representing the total number of the new shares to be issued in one issuance; however, the shares shall be registered by or placed under the custody of a centralized securities depository enterprise and follow the regulations of that enterprise.

Article 7: The shareholders of the Company shall supply a specimen chop to the Company for record. Collection of dividends, bonuses or exercise of shareholders rights in writing shall be based on the said chop impressions.

Article 8: The entries in the shareholders' roster in relation to the transfer of shares of the Company shall not be altered within sixty (60) days before an annual shareholders meeting, thirty (30) days before an extraordinary shareholders meeting, or five (5) days before the record date for distribution of dividends, bonuses or other benefits.

Article 9: Matters relating to shares of the Company shall be performed in accordance with the provisions of the Company Act, directions of the competent authorities, and other relevant laws and regulations.

### CHAPTER 3: SCOPE OF BUSINESS

Article 10: The Company shall engage in: H801011 financial holding company business.

Article 11: The scope of business of the Company shall be as follows:

1. The Company may invest in the following businesses:
  - (1) Financial Holding Companies;
  - (2) Banking businesses;
  - (3) Bills finance businesses;
  - (4) Credit card businesses;
  - (5) Trust businesses;
  - (6) Insurance businesses;
  - (7) Securities businesses;
  - (8) Futures businesses;
  - (9) Venture capital businesses;
  - (10) Foreign financial institutions approved for investment by the competent authorities;
  - (11) Other businesses approved by the competent authorities as related to the financial industry.
2. Management of the invested business listed in the preceding paragraph.
3. The Company may apply to the competent authorities for investment in businesses other than those described in Paragraph 1 above.

4. Other businesses approved by the competent authorities.

#### CHAPTER 4: SHAREHOLDERS MEETING

Article 12: The shareholders' meetings of the Company include annual meetings and extraordinary meetings:

1. Annual meetings shall be convened by the board of directors within six (6) months after the end of each fiscal year.

2. If necessary, extraordinary meetings are convened according to the Company Act.

The shareholders' meeting of preferred shares may be convened in accordance with laws and regulations when necessary.

Article 12-1: The Company may hold the shareholder's meeting by video conference or other methods announced by the Ministry of Economic Affairs, R.O.C.

Article 13: Where a shareholder intends to appoint a proxy to attend a shareholders' meeting, such shareholder shall execute the proxy form prepared by the Company, specifying the scope of authority granted to the proxy, and sign or seal the proxy form. Proxy forms shall be delivered to the Company five (5) days before a shareholders' meeting. A shareholder may issue only one proxy form and appoint only one proxy. In case two or more written proxies are received from one shareholder, the first one received by the Company shall prevail; unless an explicit statement to revoke the previous written proxy is made in the proxy which comes later.

After the service of the proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person or to exercise his/her/its voting power by way of electronic transmission, a proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting as scheduled in the shareholders' meeting notice so as to rescind the proxy at issue, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

When a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the Company, otherwise, the portion of excessive voting power shall not be counted.

Article 14: The shareholders' meetings shall be chaired by the chairman of the Company. Where the chairman is absent or unable to exercise his/her powers for any reason, the chairman shall designate a director to do so on his/her behalf. Whenever the chairman does not make a designation, the directors shall elect a director one (1) from amongst themselves to preside the meeting.

Article 15: Unless otherwise provided by these Articles, or the laws and regulations, each shareholder of the Company shall be entitled to one vote for each share owned.

Juristic persons may have more than one (1) representative, but exercise of voting rights by such representative/s shall be based on the total number of shares held by the juristic person. Where there are more than two (2) representatives, they shall exercise the said voting rights jointly.

Article 16: The shareholders meeting shall have the following powers and duties:

1. Review and amend the articles of incorporation of the Company.

2. Elect directors.

3. Inspect statements prepared by the board of directors and reports prepared by the audit and risk management committee.
4. Resolutions for increase or reduction of capital.
5. Resolutions for distribution of profits, dividends and bonuses.
6. Other matters subject to resolutions of the shareholders' meeting according to relevant laws or regulations.

Article 17: Unless otherwise provided by the Company Law, resolutions made by shareholders' meeting shall be adopted if approved by a meeting attended by shareholders representing more than half (1/2) of total issued shares, and approved by more than half (1/2) of the voting rights present.

Where the number of shares represented by the shareholders present is less than half but those present represent one-third (1/3) or more of total number of issued shares, a tentative resolution may be passed by a majority of those present. A notice of such tentative resolution shall be given to each of the shareholders, and reconvene a shareholders' meeting within one month.

In the aforementioned shareholders meeting, if the tentative resolution is again adopted by a majority of those present who represent one-third (1/3) or more of the total number of issued shares, such tentative resolution shall be deemed to be a resolution under the first paragraph.

The tentative resolution referred to in the preceding two paragraphs does not apply to the election of directors, and other matters that require a special resolution according to provisions of the Company Law.

Article 18: Resolutions adopted at a shareholders meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting, and distributed to all shareholders within twenty (20) days after the meeting in accordance with the Procedural Rules Governing Shareholders' Meetings of the Company.

#### CHAPTER 5: BOARD OF DIRECTORS

Article 19: The Company shall have nine (9) to thirteen (13) directors. A director shall hold office for a term of three (3) years and shall be eligible for reelection. Directors shall be elected by the shareholders meeting from persons with capacity and good morals.

The aggregate number of shares held by the aforementioned board of directors may not be lower than the minimum percentage stipulated in the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies".

Article 19-1: Among the directors of the Company, the independent directors shall not be less than three (3) in number and not be less than one-third (1/3) of the total number of directors.

The directors of the Company include independent directors and shall be elected with a candidate nomination system by shareholders from among those listed in the slate of director candidates.

The professional qualifications, restrictions on shareholdings and concurrent positions held, method of nomination and election, and other matters for compliance with respect to directors shall be handled in accordance with the rules promulgated by the competent authority.

Article 20: When the number of vacancies in the board of directors of the Company equals to one-third (1/3) of the total number of directors, the board of directors shall convene an extraordinary shareholders meeting within sixty (60) days to elect succeeding directors to fill the vacancies, who shall serve for the remaining part of the prevailing term.

Article 21: The chairman of the board of directors shall be elected from amongst the directors, by a board meeting attended by more than two-thirds (2/3) of directors, and approved by more than half of attending directors.

The chairman of the board of directors shall internally reside the shareholders' meetings and the meetings of the board of directors and externally represent the Company. Where the chairman of the board of directors is absent or unable to exercise his/her powers for any reason, the chairman shall designate a director to do so on his/her behalf. Where the chairman has not made a designation, the directors shall elect one from amongst themselves an acting chairman of the board of directors.

Article 22: The board of directors shall have the following powers and duties:

1. Determination of significant businesses and proposals.
2. Proposal for increase or reduction of capital.
3. Decision in regard with establishment, cancellation or change of domestic or overseas branches.
4. Review of major contracts.
5. Determination of budgets and preparation of final accounts.
6. Decisions for purchase, sale, lease, or disposal of significant real estate.
7. Proposal of profits distribution.
8. Appointment and dismissal of President, Deputy President, Senior Executive Vice President, General Managers and Chief Auditor.
9. Appoint directors and supervisors of subsidiaries.
10. Establishment of functional special committees.
11. Other powers granted by law and resolutions of the shareholders meeting.

Where a matter referred to in subparagraph 6 of the preceding paragraph is a matter stipulated in Article 185 of the Company Law, such matter shall be subject to special resolution of the shareholders meeting.

Article 23: The meetings of board of directors shall be held at least quarterly, and shall be convened by the chairman of the board of directors unless otherwise provided by Company Act.

In calling a meeting of the board of directors, a notice setting forth therein the subject(s) to be discussed at the meeting shall be given to each director no later than seven (7) days prior to the scheduled meeting date. In emergency circumstances, however, the meeting may be convened at any time.

The notice shall be affected by means of mail, deliver in person, fax, telex, telegram, wire, e-mail, or other forms of electronic transmission.

Except for the matters which shall be decided by the board of directors according to laws and regulations, the board of directors of the Company may authorize the chairman of the board of directors to exercise the power and authority of the board of directors during the recess of the board of directors. The authorized matters are as follows:

1. Appoint directors, supervisors, and authorized representatives of subsidiaries(including overseas branches, affiliates or subsidiaries).

2. Adjustment on the Company's organization or revision of charter of the Company.
3. Supervising and managing the trading of financial derivatives of the Company.
4. The applicable record dates for capital increase or capital reduction, cash dividends allocation, and stock subscription or allocation, etc.
5. Other matters authorized by the board of directors.

Article 24: The directors shall attend the meeting of the board of directors in person. Where a director is unable to attend for any reason, he/she may authorize another director to be a proxy, provided that he/she shall issue a proxy form each time and enumerate the scope of authority granted to the proxy.

A director may only serve as proxy for one (1) other director at the same time.

Article 25: Unless otherwise provided by the Company Law, resolutions made by the meeting of board of directors shall be adopted only if approved by a meeting attended by more than half (1/2) of directors, and approved by more than half (1/2) of the directors present.

Article 26: Resolutions adopted in the meeting of the board of directors shall be recorded in the minutes of the meetings, which shall be affixed with the signature or seal of the chairman of the board of directors, and distributed to all directors within twenty (20) days after the meeting. Minutes of the meeting of board of directors shall record the date and place of the meeting, name of the chairman, and the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting.

Minutes of the meetings of the board of directors shall be kept together with the attendance book bearing the signatures of directors present at the meetings and the proxy forms.

The distribution of minutes of the meetings in first paragraph of this article may be effected by means of electronic transmission.

Article 27: When holding a meeting of the board of directors, the Company may, as necessary for the agenda items of the meeting, notify non-director officers from relevant departments to attend the meeting as non-voting participants, and when necessary, the Company may also invite certified public accountants, attorneys, or other professionals to attend the meeting as non-voting participants.

Article 27-1: The Company may purchase liability insurance policies for directors and key employees in accordance with resolutions of the board of directors.

Following the suggestion of the compensation committee, the board of directors is authorized to determine the proportions of remuneration to the chairman and directors, according to their involvement and contribution to the operations of the Company, taking into account the standards of other firms of the same industry.

## CHAPTER 6: AUDIT AND RISK MANAGEMENT COMMITTEE AND OTHER COMMITTEE

Article 28: The Company shall establish an audit and risk management committee. The audit and risk management committee shall be composed of the entire number of independent directors, and shall not be fewer than three (3) persons in number, one (1) of whom shall be convener, and at least one (1) of whom shall have accounting or financial expertise.

Article 29: The exercise of the powers and duties and other compliance matters of the audit and risk management committee shall be handled in accordance with the relevant laws and

regulations or the regulations of the Company.

Article 30: The Company may set up other functional committees or general committees under the Board of Directors, with the numbers of members and their tenures and duties and powers to be spelled out in their respective organizational regulations.

#### CHAPTER 7: MANAGERS

Article 31: The Company shall have a president, deputy presidents, senior executive vice presidents, a general auditor, executive vice presidents and managers, all of whom shall be appointed or discharged by resolution of the meeting of the board of directors according to Company Act, Financial Holding Company Act and related laws and regulations.

Article 32: The president shall handle all operations of the Company in accordance with resolutions of the meeting of the board of directors. The deputy presidents, senior executive vice presidents and the executive vice presidents shall assist the president.

Article 33: Where the president takes a leave or is unable to exercise his/her powers for any reason, the chairman of the board of directors may designate one (1) deputy president or senior executive vice president to exercise the powers of the president on his/her behalf.

#### CHAPTER 8: ACCOUNTING

Article 34: Fiscal year of the Company shall commence from January 1 to December 31 of each year.

Article 35: Upon the end of each fiscal year, the board of directors shall prepare the following accounts and statements, and submit the same to the shareholders at the annual shareholders' meeting for recognition in accordance with relevant laws:

1. Business report;
2. Financial statements;
3. Proposal for distribution of profits or making up of losses.

The aforementioned final accounts shall be submitted to the competent authorities in accordance with provisions of the Company Act, Securities and Exchange Act, Financial Holding Company Act, and other relevant laws and regulations, and be publicly disclosed according to relevant laws and regulations.

Article 36: The earnings of the Company in a given year (pretax profit before distribution of employee and director compensation) shall be reserved to cover the losses accumulated from previous years. 2% to 5% of the balance from the above shall be allocated as employee compensation, while not more than 0.9% shall be allocated as director compensation.

The percentage of employee compensation which shall be allocated for non-executive employees shall not be less than 50%.

If employee compensation is to be distributed in the form of shares, the Company may either issue new shares or repurchase existing shares.

Recipients of employee compensation shall include employees of affiliate companies who fulfill certain criteria. Proposals of employee and director compensation distribution shall be presented to shareholders' meetings.

Article 36-1: If the final accounting shows profit, after having paid all taxes and duties, the losses accumulated in the preceding years shall be first covered before the remaining amount is

appropriated as legal reserve and special reserve in accordance with the law. If necessary, a special reserve may also be appropriated, then distributing dividends to preferred shares. The distribution of remaining profits together with the reversal of special reserve as well as the retained earnings accumulated from previous years shall then be proposed by the board of directors and submitted for resolution at shareholders' meetings. The Company may decide the most appropriate dividend policy and distribute cash dividends and/or stock dividends according to its operating strategy and future capital planning. Cash dividends shall not be less than 10% of the total dividends. However, in the event the proposed distribution of cash dividend is lower than NT\$0.1 per share, the Company may, at its sole discretion, opt to make such distribution in the form of stock dividends.

The distribution of dividends shall be conducted based on the shareholdings of shareholders as recorded in the shareholders register on the dividend distribution baseline date.

#### CHAPTER 9: MISCELLANEOUS

Article 37: The organization and procedural rules governing meetings of the board of directors, organizational rules, responsibilities of the board of directors and managers, the departmental responsibilities and other company regulations shall be separately determined.

Article 38: Any matters not provided for in these Articles shall be governed by Financial Holding Company Act, Company Act and other relevant laws and regulations.

Article 39: These Articles shall enter into force upon registration with the competent authorities. The same applies to any amendments.

Article 40: These Articles are established on December 10, 2001.

The first amendment was made in the shareholders' meeting of June 26, 2002

The second amendment was made in the shareholders' meeting of June 11, 2004.

The third amendment was made in the shareholders' meeting of June 10, 2005.

The fourth amendment was made in the shareholders' meeting of June 9, 2006.

The fifth amendment was made in the shareholders' meeting of June 13, 2008.

The sixth amendment was made in the shareholders' meeting of June 22, 2012.

The seventh amendment was made in the shareholders' meeting of June 21, 2013.

The eighth amendment was made in the shareholders' meeting of June 20, 2014.

The ninth amendment was made in the shareholders' meeting of June 8, 2016.

The tenth amendment was made in the shareholders' meeting of June 16, 2017.

The eleventh amendment was made in the shareholders' meeting of June 14, 2019.

The twelfth amendment was made in the shareholders' meeting of June 17, 2022.

The thirteenth amendment was made in the shareholders' meeting of June 13, 2025.

The fourteenth amendment was made in the first special shareholders' meeting of January 23, 2026.

<Appendix 9>

**E.SUN Financial Holding Co., Ltd.  
The Rules for Election of Directors**

Article 1 Unless otherwise specified by the Company Act or the Articles of Incorporation of E.SUN Financial Holding Co., Ltd. (hereinafter referred to as the "Company"), the election of the Company's directors shall be handled pursuant to the provisions of these Regulations.

Article 2 The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. Board members should be diversified in terms of the following:

I. Basic requirements and values: Gender, age, nationality, and culture.

II. Professional knowledge and skills: Professional background, professional skills, and industry experience.

Each board member shall possess the knowledge, skills, and experience needed to perform their duties, and the abilities that must be present in the board as a whole are as follows:

I. Ability to make sound business judgments.

II. Ability to conduct accounting and financial analysis.

III. Business management ability.

IV. Crisis management ability.

V. Knowledge of the industry.

VI. An international market perspective.

VII. Leadership ability.

VIII. Decision-making ability.

The qualifications and election of independent directors of the Company shall comply with the provisions set forth under the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".

A certain minimum proportion of board members of the Company shall possess one of the qualifications specified under Article 9, Paragraph 1 of the "Regulations Governing Qualification Requirements for the Promoter or Responsible Persons of Financial Holding Companies and Concurrent Serving Restrictions and Matters for Compliance by the Responsible Persons of a Financial Holding Company".

More than half of the directors shall neither have a spousal relationship nor a familial relationship within the second degree of kinship with any other director.

The Company's board of directors shall consider adjusting its membership composition based on the results of performance evaluations.

Article 3 The disclosed cumulative voting method shall be used to elect directors at the shareholders' meeting of the Company, and each share shall have voting rights in a number equal to the number of directors to be elected and may be cast for a single candidate or split among multiple candidates. Shareholders may opt to exercise their voting rights by way of electronic means or in person at the shareholders' meeting.

Elections of the Company's directors (including independent directors) shall be conducted in accordance with the candidate nomination system. The Board of Directors shall, unless under any of the circumstances listed in Article 192-1, paragraph 5 of the Company Act, include all qualified candidates in the final roster of director candidates.

The election of independent directors and the election of non-independent directors shall be conducted at the same time, and the number of elected candidates shall be separately calculated.

Candidates with the highest number of votes shall be assigned to fill independent director positions, followed by non-independent director positions.

Article 4 The number of the Company's directors is specified in the Articles of Incorporation; those receiving ballots representing the highest number of voting rights shall be elected sequentially according to their respective numbers of votes, provided that the conditions concerning proportionality of qualifications stipulated under Article 2, Paragraph 3 of these Regulations are satisfied.

In addition, the following circumstances shall be noted:

I. Where a candidate who has received the most ballots representing the highest number of voting rights does not meet the criteria set forth under Article 2, Paragraph 3 of these Regulations, such that the Company would be unable to satisfy the quota of directors possessing the legally required qualifications, the candidate in question shall be barred from being elected to the position of director. In the case of a vacancy arising therefrom, the candidate who has received the second largest number of ballots representing the highest number of voting rights, and who possesses one of the criteria stipulated under Article 2, Paragraph 3 of these Regulations, shall be elected as director.

II. Where two or more persons receive the same number of votes, thus exceeding the specified number of positions, priority shall be given to the candidate who possesses one of the criteria stipulated under Article 2, Paragraph 3 of these Regulations, followed by drawing lots to determine the winner, with the chairperson drawing lots on behalf of any candidate who is not in attendance.

Article 5 The board of directors shall prepare ballots for the election of directors using numbers which correspond to the shareholder's account number or attendance card number, and the number of voting rights associated with each ballot shall be specified on the ballots.

Where a shareholder opts to exercise their voting rights by way of electronic voting means, only the voting platform designated by the Company may be used.

Article 6 Before the election begins, the chairperson shall appoint a certain number of persons with shareholder status to perform the respective duties of vote monitoring and vote tallying personnel.

Article 7 The Company shall prepare ballot boxes for the election of directors, and such boxes shall be publicly checked by the vote monitoring personnel prior to commencement of voting.

Article 8 Voters must enter the candidate's account name or personal name along with the shareholder's account number, business tax identification number, or national identification number in the "candidate" column of the ballot. If there are multiple candidates, the number of voting rights allotted to each of the respective candidates shall be entered.

If the candidate is a government agency or an institutional shareholder, the name of the government agency or institution shall be entered in the candidate's column on the ballot; the name of the government agency or institution along with the personal name of its representative may also be provided. Where there are multiple representatives, the names of each respective representative shall be entered.

- Article 9 A ballot shall become invalid under any of the following circumstances:
- I. The ballot was not prepared by the board of directors.
  - II. A blank ballot was placed in the ballot box.
  - III. Handwriting is illegible or has been altered.
  - IV. The account name or personal name of the candidate entered in the ballot is inconsistent with the information recorded in the shareholder register or does not match the information on the candidate's identity card.
  - V. The name of the candidate entered in the ballot coincides with that of another person, but a shareholder number, business tax identification number, or national identification number was not entered for identification purposes.
  - VI. The candidate filled in is not included in the roster of candidates published by the Company or the combined number of votes assigned to the given candidate exceeds the ballot's designated number of votes.
  - VII. Other text was entered aside from the candidate's account name, personal name, shareholder account number, business tax identification number, national identification number, and the number of voting rights allotted.
- Article 10 After voting has ended, ballots shall be immediately tallied on site, and the results of the vote, including the list of persons elected as directors and the numbers of votes they received, shall be forthwith announced by the chairperson.  
The election ballots referred to in the preceding paragraph shall be signed and sealed by the monitoring personnel and kept in proper custody for at least one year. However, if a shareholder makes a litigious claim against the Company according to Article 189 of the Company Act, the above-mentioned documents must be retained until the litigation is concluded.
- Article 11 Newly-elected directors shall be respectively notified of their appointment by the Company's board of directors.
- Article 12 Any matters not addressed by these Regulations shall be governed pursuant to the Financial Holding Company Act, the Company Act, the Company's Articles of Incorporation, and other relevant laws and regulations.
- Article 13 These Regulations were formulated on December 10, 2001.  
Amended for the first time at the shareholders' meeting on June 9, 2006.  
Amended for the second time at the shareholders' meeting on June 13, 2008.  
Amended for the third time at the shareholders' meeting on June 21, 2013.  
Amended for the fourth time at the shareholders' meeting on June 12, 2015.  
Amended for the fifth time at the shareholders' meeting on June 14, 2019.

<Appendix 10>

**E.SUN Financial Holding Co., Ltd.**  
**Shareholdings of members of the 8<sup>th</sup> Board of Directors**

Title	Name	Number of shares held
Chairman	Representative of E.SUN Culture and Education Foundation Joseph N.C. Huang	24,588,555
Director	Representative of Hsin Tung Yang Co., Ltd. Jackson Mai	80,845,083
Director	Representative of Fu-Yuan Investment Co.,Ltd. Wei-Han Chen	64,143,433
Director	Representative of Shang Li Car Co.,Ltd. Chien-Li Wu	74,148,000
Director	Magi Chen	4,977,520
Director	Mao-Chin Chen	2,735,048
Director	Lung-Cheng Lin	1,198,947
Independent director	Ryh-Yan Chang	0
Independent director	Chun-Yao Huang	0
Independent director	Ying-Hsin Tsai	0
Independent director	Hung-Chang Chiu	0
Independent director	Ruey-Lin Hsiao	0
The minimum legal number of shares that all directors should hold		160,000,000
Number of shares held by all directors		252,636,586

Notes : 1. The Appendix is in accordance with Article 26 of the Securities and Exchange Act and article 3, paragraph 1, item 6 of the " Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies " promulgated by the Securities and Futures Bureau.

2. The shareholdings of above are shares held by individual and all directors recorded on shareholder roster as of the book closure date (2026/04/14).

3. The shareholdings of all directors of the Company are compliant with the standards set by the Securities and Futures Bureau for the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies" .