

E.SUN Commercial Bank, Ltd.
Accountability Committee Organizational Regulations

Approved on 2022.8.19 during the 22th Meeting of the 11th Board of Directors
Amended on 2024.9.27 during the 14th Meeting of the 12th Board of Directors

Article 1 (Purpose and Basis of Establishment)

To effectively implement the accountability directions for senior management personnel at E.SUN, this Committee's organizational regulations are established in accordance with the "Self-Regulatory Guidelines for the Introduction of Accountability Mapping in the Banking Industry" and Article 6 of "E.SUN Bank Guidelines for the Accountability Directions for Senior Management Personnel" (hereinafter referred to as the Accountability Guidelines) for compliance.

Article 2 (Composition, Number, and Term)

The members of this Committee shall be appointed by a resolution of the Board of Directors and shall comprise no fewer than three members, including participation by independent directors. The Chairman of the Board shall act as the convener and chair of the meetings.

The term of the members of this Committee shall coincide with the term of the appointing Board of Directors. If the number of members is reduced to fewer than three due to resignation, a supplementary appointment by the Board of Directors shall be made within three months from the occurrence of the event.

Article 3 (Powers and Duties)

This Committee shall exercise due diligence as good managers and faithfully perform the following powers and duties, submitting its recommendations for discussion and resolution by the Board of Directors :

- I. Review, amend, and supervise the implementation of the Accountability Guidelines.
- II. Review investigation reports after the initiation of accountability procedures.
- III. Propose accountability, responsibilities, and consequences.
- IV. Promote other operations related to the accountability directions for senior management personnel at E.SUN.

Article 4 (Meetings and Attendance)

This Committee may convene meetings as necessary. When the Committee

convenes, relevant materials shall be prepared for the reference of attending members.

The Committee may invite directors of E.SUN, relevant departmental managers, internal auditors, accountants, legal advisors, or other personnel to attend meetings as necessary for the agenda, and provide relevant necessary information.

Article 5 (Convocation of Committee Meetings)

The convocation of this Committee shall specify the reasons for convocation and notify the members at least seven days in advance, except in cases of urgency. Notifications may be made electronically.

If the convener of the Committee is on leave or cannot convene a meeting for any reason, they shall designate another member of the Committee to act as a proxy; if no proxy is designated, the other members of the Committee shall elect one person to act as a proxy.

The agenda for the Committee meeting shall be set by the convener, and other members may also propose agenda items for discussion. The meeting agenda shall be provided in advance to Committee members.

Article 6 (Attendance)

When this Committee convenes, a sign-in book shall be prepared for the attending members.

Committee members shall attend meetings in person; if unable to attend in person, they may delegate another member to attend on their behalf; participation via video conference shall also be regarded as in-person attendance.

When members delegate other members to attend the meeting, they must issue a proxy letter for each instance, specifying the scope of authorization related to the reasons for convening.

Delegation is limited to one proxy per instance.

Article 7 (Recusal from Deliberation)

If a member of this Committee has a personal interest in any matter being discussed at the meeting, they shall explain the significant aspects of their interest at that meeting, and shall recuse themselves from the discussion and voting, and

may not exercise their voting rights on behalf of other members.

Article 8 (Resolutions, Minutes, and Reports)

Decisions made by this Committee shall require the consent of more than half of all members unless otherwise specified by laws or the company's regulations. If there is no objection after consultation by the Committee Chairman, the resolution shall be deemed passed, carrying the same effect as a voting decision. The results of the voting shall be reported on the spot and recorded.

The minutes of this Committee shall detail the following matters :

- I. The session, time, and location of the meeting.
- II. The name of the Chairman.
- III. Attendance status of members, including the names and numbers of those present, on leave, and absent.
- IV. The names and titles of attendees.
- V. The name of the recorder.
- VI. Matters reported.
- VII. Discussion items: resolution methods and results for each agenda item, as well as any objections or reservations expressed by the members of the Committee.
- VIII. Motions: the name of the proponent, resolution methods and results, summaries of comments by Committee members, experts, and others, as well as any objections or reservations.
- IX. Other matters to be recorded.

The minutes shall be signed or stamped by the Chairman and the recorder and distributed to Committee members and reported to the Board of Directors within twenty days after the meeting. The minutes shall be permanently preserved for the duration of the company's existence.

When making resolutions, this Committee shall fully consider the opinions of independent directors; if the accountable personnel is the Chairman or a senior management member with director status, the opinions of independent directors shall be included. If members express objections or reservations and these are recorded or stated in writing, such shall be noted in the minutes. The results of the resolutions of this Committee shall be submitted to the Board of Directors for approval or reference based on the Committee's authority.

The preparation and distribution of the minutes may be done electronically.

The sign-in sheet for this Committee is part of the minutes; if the meeting is held via video conference, the video and audio materials shall also be part of the minutes.

This Committee shall report on the meeting situation to the Board of Directors within a reasonable period after the meeting.

Article 9 (Appointment of Experts)

This Committee may resolve to appoint lawyers, accountants, or other professionals for necessary audits or consultations regarding matters related to the exercise of its powers, with related costs to be borne by the company.

Article 10 (Execution of Resolutions)

For matters resolved by this Committee, the corresponding execution work may be authorized to the convener or other members of the Committee for continuation. If necessary, they may be required to submit written reports during the execution period or to report to the Committee at the next meeting for approval or confirmation.

Article 11 (Implementation)

These organizational regulations shall take effect after approval by the Board of Directors.