

Statement of Compliance with Stewardship Principles for Institutional Investors

E.SUN Commercial Bank, Ltd. (hereinafter referred to as the "Company") hereby declares compliance with the Stewardship Principles for Institutional Investors, and, in line with the six core principles, sets out the relevant policies and implementation status below:

Principle 1: Establish and disclose stewardship policies

The Company has formulated a concrete stewardship policy suited to its role in the investment chain and the nature of its business to protect the interests of clients and beneficiaries. Environmental, social, and corporate governance (ESG) topics are integrated into the investment assessment process to fulfill stewardship responsibilities and enhance long-term investment value. The policy covers, among others: responsibilities to clients or beneficiaries; stewardship actions—such as monitoring investee companies, engaging with management, attending shareholders' meetings, and voting—including their frequency and methods; and methods and frequency for disclosing stewardship implementation.

Principle 2: Establish and disclose policies on managing conflicts of interest

The Company maintains a conflicts-of-interest policy to ensure that, in conducting business, it acts in the best interests of clients or beneficiaries. The policy addresses, among others: types of conflicts, such as decisions taken to benefit a particular client at the expense of other stakeholders, or decisions/actions influenced by private interests to the detriment of clients or beneficiaries; and management measures for each conflict type, including training and awareness, segregation of duties, information barriers, firewall design, detection/monitoring mechanisms, reasonable remuneration systems, and remedial measures.

Principle 3: Regularly monitor investee companies

The Company considers continuous monitoring of investee companies to be fundamental to stewardship. After investing, the Company continually gathers and analyzes information on investees to assess long-term value and sustainability risks and to determine the timing and form of further dialogue and engagement, which also inform future investment decisions. Areas of focus include: industry overview, opportunities and risks, ownership structure, business strategy, operations, financial condition and performance, cash flows, share price,

environmental impacts, social issues, and corporate governance practices.

Principle 4: Maintain an appropriate dialogue and interaction with investee companies

The Company views communication and engagement with investee companies as essential to effective stewardship. The purpose is to obtain deeper understanding from management on material issues of concern and to provide timely suggestions that strengthen governance and sustainability. Considering investment objectives, the nature of holdings, the materiality of the issues, and cost-benefit factors, the Company will determine the timing and form of dialogue and engagement, including but not limited to: written or oral communications with management; public statements on specific issues; remarks at shareholders' meetings; submission of shareholder proposals; and active participation in voting at shareholders' meetings.

Where issues are common across companies or of significant impact, the Company may collaborate with other institutional investors to amplify engagement effectiveness and influence. The Company may also participate in relevant initiatives on specific ESG topics to broaden and exercise the collective influence of institutional investors.

Principle 5: Establish and disclose clear voting policies and voting results

The Company has established a clear voting policy as the basis for exercising shareholder rights. Relying on available information, the Company will prudently evaluate each agenda item at shareholders' meetings and properly exercise voting rights for shares held or managed in trust, especially with respect to proposals that materially affect clients, beneficiaries, or investee companies. Voting decisions will consider impacts on long-term interests and avoid mechanical approvals, rejections, or abstentions.

The Company also records and analyzes annual voting conducted under the policy and discloses aggregated results to enhance transparency and accountability.

Principle 6: Periodically disclose the status of fulfilment of stewardship responsibilities

The Company will, in principle, disclose stewardship implementation annually via its website, business report, or annual report. Disclosures cover, among

others: The Statement of Compliance with the Stewardship Principles and explanations for any non-compliance; attendance or proxy attendance at investee companies' shareholders' meetings; voting records; and other material matters.

3. Signatory Information

Organization Name: E.SUN Commercial Bank, Ltd.

4. Date of Signature / Update

Signed on: 2020/09/18