

## **E.SUN Financial Holding Company Duties and responsibilities for independent directors**

Approved on 2006.11.10 during the 12th Meeting of the Second Board of Directors  
Amended on 2017.11.02 during the 5th Meeting of the Sixth Board of Directors  
Amended on 2021.05.12 during the 11th Meeting of the Seventh Board of Directors

### **Article 1**

These Rules are established in accordance with the regulations set forth under Article 33, Paragraph 1 of the Corporate Governance Best Practice Principles for Financial Holding Companies in order to establish good corporate governance practices and a sound independent director system, and to ensure that independent directors fully exercise their roles and functions with respect to the board of directors and the Company's overall business operations.

### **Article 2**

Unless otherwise specified by law or the Company's Articles of Incorporation, all matters relating to the duties of independent directors of the Company shall be handled in accordance with the terms of these Rules.

### **Article 3**

At least one independent director shall be in attendance at shareholders' meetings; In the case of a meeting concerning any matter required to be submitted for a resolution by the board of directors, as specified below, all independent directors shall attend in person; if an independent director is unable to attend in person, he or she shall appoint another independent director to attend as his or her proxy. Any objections or qualified opinions expressed by independent directors shall be recorded in meeting minutes; if an independent director intends to express an objection or reservation but is unable to attend the meeting in person, then unless there is a legitimate reason to do otherwise, that director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes:

- I. The Company's business plans.
- II. Annual financial reports and second quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the chairperson, managerial officer, and accounting officer.
- III. Establishment or amendments to the internal control system according to Article 14 1 of the Securities and Exchange Act and assessments of internal control system effectiveness.
- IV. Establish and amend the processes for the acquisition or disposal of assets pursuant to provisions provided by Article 36 1 of the Securities and Exchange Act, and handle the derivative commodity trade processes that involve significant amounts of finances.
- V. Matters involving the personal interests of the directors.
- VI. Major asset or derivative trading.
- VII. Public offering, issuance, or private offering of equity securities.
- VIII. Appointment, discharge, or remuneration of the certified public accountant.
- IX. Appointment or removal of chief officers of finance, accounting and internal audit.
- X. Donations to related parties or major donations to non-related parties.

XI. Any matter required by any other law, regulation, or bylaw to be approved by resolution at a shareholders' meeting or board of directors meeting, or any such significant matter as may be prescribed by the competent authority.

Donations to related parties or major donations to non-related parties as mentioned in Subparagraph 10 of the preceding paragraph shall be handled in accordance with the rules stipulated by the Company's Donation Handling Guidelines.

#### **Article 4**

The company should obtain all independent director liability insurance with respect to liabilities resulting from exercising their duties during their terms of directorship.

The company shall report the insured amount, coverage, premium rate, and other important contents of the directors liability insurance it has obtained or renewed for independent directors, at the most recent board meeting.

#### **Article 5**

The Company shall stipulate the remuneration of independent directors according to the Articles of Incorporation or resolution of the shareholder meeting, and the Company may establish a separate but reasonable set of remuneration rules for independent directors. In accordance with procedures prescribed by law, the Company may also consider providing remuneration for independent directors in the form of a fixed monthly salary, rather than as distributions from the earnings of the company.

#### **Article 6**

All independent directors of the Company shall pursue continuing education, including attending relevant training courses as required.

#### **Article 7**

The Company may obstruct, refuse, or evade the actions of independent directors in the performance of their duties.

When deemed necessary, independent directors may request the board of directors to assign relevant personnel or hire experts to assist in various duties. All costs incurred shall be borne by the Company.

#### **Article 8**

These Rules shall become effective upon approval by the board of directors.