

## **E.SUN FHC Organizational Regulations of the Sustainable Development Committee**

Approved on 2012.3.16 during the 9th Meeting of the Fourth Board of Directors  
Amended on 2017.6.23 during the 3rd Meeting of the Sixth Board of Directors  
Amended on 2021.01.22 during the 7th Meeting of the Seventh Board of Directors  
Amended on 2024.01.17 during the 8th Meeting of the eighth Board of Directors

### Article 1 (Basis and Purpose)

E.SUN FHC Organizational Regulations of the Sustainable Development Committee (hereinafter referred to as the "Organizational Regulations") was established in accordance with Article 7 of the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Article 27 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. The Sustainable Development Committee (hereinafter referred to as the "Committee") was established to ensure that operations of the Company and subsidiaries give consideration to overall performance, corporate social responsibility, and sustainable development, and are aligned with international standards. The Committee shall assist in the promotion of the United Nations (UN) Sustainable Development Goals (SDGs) for the Company to become a first-class citizen of the world.

### Article 2 (Applicability)

Unless otherwise regulated by the law or Articles of Incorporation, the Committee's duties shall be performed in accordance with the Organizational Regulations.

### Article 3 (Composition)

- I. The Committee shall consist of three or more directors named by a resolution of the Board of Directors. At least one of the members shall be an independent director, and the chairperson of the Board of Directors shall serve as the Committee's convener and chairperson.
- II. A director's term on the Committee, unless otherwise specified by the law or the Company's Articles of Incorporation, starts on the date of the respective Board resolution and ends on the date when the director's term on the Board ends, when the director resigns from the Committee or the Board, or when the Board passes another resolution to replace the director.

### Article 4 (Responsibilities)

The Committee's main responsibilities are as follows:

- I. Establish annual plans and strategic directions for sustainable development.
- II. Establish sustainable development projects and activity plans.
- III. Follow up and review the implementation outcomes of annual plans, strategic

- directions, projects, and activity plans for sustainable development.
- IV. Other decisions related to sustainable development.

#### Article 5 (Meetings and Operation Method)

- I. Meetings should be called at least twice a year and as needed. Committee members may attend meetings in person or via video conferencing.
- II. The Committee may request the managers of relevant departments, certified public accountants, legal counsels, or other personnel of the Company or its subsidiaries to provide necessary information, and invite said personnel above to participate in meetings as non-voting participants.
- III. Chief Sustainability Officer may be assigned depending on the Committee's tasks to coordinate the outcomes of annual plans and projects, implemented by departments related to sustainable development.
- IV. When a meeting of the Committee is convened, relevant departments of sustainable development shall provide relevant information on agenda items in the preceding article or according to the Committee's instructions to Committee members for reference as needed.
- V. The Committee's resolutions or matters passed after discussion shall be recorded and handed over to relevant departments of sustainable development for execution.
- VI. The convener shall designate employees of the Company to handle the Committee's affairs, manage records, track the implementation status of resolutions, and conduct performance reviews.
- VII. The Committee shall propose and implement sustainable development policies or systems, and prepare a report for the Board of Directors each year.

#### Article 6 (Convener and Meeting Procedure)

If the convener is unable to host a meeting due to leave of absence or other reasons, the convener shall appoint another member of the Committee to act on his/her behalf, and may appoint a director that is not a member of the Committee when necessary. Where the convener has not appointed any such person, the rest of the Committee's members shall select one person from among themselves to act on the convener's behalf.

When convening a Committee meeting, the convener shall clearly explain the purpose of the meeting in the meeting notice, which shall be delivered to Committee members at least seven days before the meeting. This does not apply in the event of an emergency.

#### Article 7 (Formulation of Meeting Agendas)

The convener shall determine the proceedings of the Committee's meeting agenda; other Committee members may also propose agenda items for discussion during the meeting.

#### Article 8 (Resolutions, Minutes, and Reports)

Unless otherwise regulated by the law, the Company's Articles of Incorporation, or other rules and regulations, at least two thirds of Committee members shall be in attendance and over half shall approve for the Committee to make a resolution. An agenda item is considered passed if the chairperson does not receive any objections from members in attendance. This voting method has the same effect as the conventional ballot method.

The Committee's resolutions shall be compiled into detailed minutes, signed or sealed by the chairperson and minutes taker, and then distributed to each member no later than 20 days after the meeting. The minutes must specify the date and venue or method of the meeting, the chairperson's name, the method of resolution, and the proceeding and results of various meeting agenda items. These minutes must be retained for as long as the company is in existence.

The Committee shall fully consider the opinions of independent directors when making resolutions. Any dissenting opinions or qualified opinions expressed by independent directors shall be recorded in the meeting minutes.

The Committee shall report the meeting situation to the Board of Directors within a reasonable amount of time after the meeting date.

#### Article 9 (Recusal from Resolutions)

Committee members should recuse themselves when the agenda involves a conflict of interest that may damage the interests of the company or its subsidiaries.

#### Article 10 (Appointment of Experts)

The Committee may resolve to appoint professionals to provide consulting services for matters specified in Article 4 of the Organizational Regulations. All costs thus incurred shall be borne by the Company.

#### Article 11 (Obligations of Committee Members)

Committee members shall exercise the due care of a good administrator and perform the duties prescribed in the Organizational Regulations. The Committee shall be accountable to the Board of Directors. All proposals shall be submitted to the Board of Directors for resolution.

#### Article 12 (Authority of the Committee)

The convener or other Committee members may be authorized to carry out tasks related to matters that the Committee resolved on, and submit written or oral reports to the Committee during the implementation period. Matters may be submitted to the Committee for acknowledgment or report during the next meeting, if necessary.

#### Article 13 (Enforcement and Revision)

The Organizational Regulations shall be implemented after being approved by the Board of Directors. The same procedures shall apply to all amendments.