

Guidelines for the Establishment of the E.SUN Financial Holding Sustainability Executive Committee

Approved by the President on July 7, 2025

1. Purpose and Legal Basis

In order to effectively implement the policies and strategies of the E.SUN Financial Holding Sustainability Committee, the “Sustainability Executive Committee” (hereinafter referred to as “the Committee”) is established pursuant to Article 5 of the “Organizational Charter of the E.SUN Financial Holding Sustainability Committee.” The Committee aims to embed the company’s sustainability principles into decision-making processes and operational systems, thereby enhancing overall sustainability performance and competitive advantage.

2. Organization

- (1.) The Committee shall be convened by the Chief Sustainability Officer (CSO), who serves as the Chairperson. It shall consist of 5 to 10 members selected by the Chairperson from among senior executives responsible for sustainability-related functions within the Company and its subsidiaries. The list of members shall be approved by the President.
- (2.) The Chairperson shall appoint an Executive Secretary to coordinate and manage Committee affairs.

3. Responsibilities

- (1.) Track the implementation status of sustainability-related resolutions passed by the Board of Directors or the Sustainability Committee.
- (2.) Establish and reinforce systems and culture related to sustainability development.
- (3.) Promote the execution of various sustainability initiatives by relevant units, including identifying material sustainability topics, formulating core strategies, setting targets, and implementing action plans.
- (4.) Coordinate cross-departmental sustainability matters to generate synergy.
- (5.) Continuously monitor the progress and outcomes of sustainability issues.

4. Operations

- (1.) The Committee shall convene at least twice a year, and ad hoc meetings may be held when necessary. Meetings shall be chaired by the Chairperson. In the event the Chairperson is unable to attend, a delegate may be appointed to chair the meeting.
- (2.) A quorum requires the attendance of more than half of the Committee members, and resolutions shall be adopted with the consent of a majority of those present.

- (3.) Members may attend meetings in person or via video conferencing. If a member is unable to attend, a delegate shall be appointed to attend on their behalf.
- (4.) Relevant department heads or personnel may be invited to attend meetings to provide explanations on specific agenda items.
- (5.) Conclusions and action items arising from the meetings shall be communicated to relevant departments for execution and follow-up.
- (6.) The Committee shall regularly report its execution results to the Sustainability Committee.

5. These Guidelines shall be implemented upon approval by the President.