

E.Sun anti- corruption, anti- bribery and anti- competitive commitment

E.Sun takes a zero-tolerance approach to bribery and corruption and we are committed to conducting our global business activities free from any form of bribery and corruption. This Commitment shall be applicable to all subsidiary business entities of E.Sun FHC.

E.Sun places a great emphasis on integrity and anti-corruption measures. The company and its subsidiaries and other entities in which the company has substantive control will assess the legitimacy of counterparties and acquire a full understanding of their ethical management practices and compliance with the corporate social responsibility policy before starting a business relationship. E.Sun always explicitly refuses to directly or indirectly provide, promise, request, or accept illegitimate benefits in any form. Contracts always contain explicit provisions on ethical management and corporate social responsibility.

E.Sun recognizes and ensures compliance with International Convention, including “United Nations Convention against Corruption” , “Act to Implement United Nations Convention against Corruption” , “Partnering Against Corruption Initiative (PACI)” , “ Antitrust law ” of various countries and relevant regulations, also comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management. E.SUN FHC in their own ethical management policy clearly and thoroughly prescribe the specific ethical management practices and the programs to forestall unethical conduct, including operational procedures, guidelines, and training, and we pay attention to and commit to internal promotion and promotion of the following matters :

- **Prohibit bribery :**

When conducting business or any portion of contract payment, E.SUN FHC and its directors, supervisors, managers, employees, mandataries, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form (including kickbacks) to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.

- **Prohibition of illegal political contributions :**

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, E.SUN FHC and its directors, supervisors, managers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.

- **Prohibit improper charitable donations or sponsorships :**

When making or offering donations and sponsorship, E.SUN FHC and its directors, supervisors, managers, employees , mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

- **Prohibit unreasonable gifts, hospitality or other improper benefits :**

E.SUN FHC and its directors, supervisors, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

- **Prohibition of unfair competition :**

E.SUN FHC shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

E.Sun, along with all its business partners, shall continuously control and prevent corruption, bribery, and competition in various businesses of the company effectively to reduce potential risks and impacts, ensure the implementation of the integrity management policy.