Fubon Financial Holding Co., Ltd.
Rules Governing the Scope of Powers of Independent Directors

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Article 1 (Purpose of the Establishment of the Rules)

To ensure good corporate governance and establish a sound independent director system, these Rules are adopted pursuant to Article 33, paragraph 1 of the Company's Corporate Governance Best-Practice Principles.

Article 2 (Scope of Application for these Rules)

Except as otherwise provided by law and regulation or by the Articles of Incorporation, matters concerning the duties of the independent supervisors of the Company shall be as set out in these Rules.

Article 3 (Scope of Responsibilities)

The Company's board of directors shall have at least one independent director personally attend each board meeting; but all independent directors must be present at meetings when any of the items list below that are to be decided by a board resolution are on the agenda. If an independent director cannot attend, that director shall appoint another independent director to act as his or her proxy. When an independent director objects to or expresses reservations about any of the matters, it shall be recorded in the board meeting minutes. If an independent director intends to express an objection or reservations but is unable to attend the board meeting in person, then unless there is a legitimate reason to do otherwise, the independent director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes:

1. The Company's business plan.
2. Annual financial reports and second-quarter financial reports signed or sealed by Chairman, manager, and chief accountant that are subject to CPA audit.
3. Adoption of or amendments to the internal control system of the Corporation pursuant to Article 14-1 of the Securities and Exchange Act and assessment of the effectiveness of the internal control system.
4. Adoption of or amendments to the procedures for handling material financial or business activities, such as acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others pursuant to Article 36-1 of the Securities and Exchange Act.
5. Matters in which a director or a supervisor is a stakeholder.
6. Material asset transactions or derivatives trading of the Company.
7. Material loans of funds, endorsements, or provision of guarantees by the Company.
8. The offering, issuance, or private placement of equity-type securities.
9. The hiring or dismissal of an auditor of the Company and their compensation.
10. The appointment or discharge of a financial, accounting, or internal audit officer.

11. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation for imperative disaster relief relating to a major natural disaster may be submitted to the following board meeting for retroactive recognition.
12. Other matters required by law, regulation, or the Articles of Incorporation to be approved by resolution at a shareholders meeting or a board meeting, or any matter of a material nature as prescribed by the competent authority.

The term "related party" in subparagraph 11 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, in an amount of NTD100 million or more, or in an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board meeting is convened. Amounts already submitted to and passed by a resolution of board of directors are exempted from inclusion in the calculation towards NTD100 million.

Article 4 (Liability Insurance)

The Company shall purchase liability insurance policies for all independent directors to cover liabilities that may arise from performance of duties over the course of service.

Once the Company has purchased or renewed independent director liability insurance, main details such as the sum assured, scope of coverage and the premium rate shall be reported in the upcoming board meeting

Article 5 (Remuneration)

The Company shall set the remuneration of the independent directors in accordance with its Articles of Incorporation, the resolutions of a shareholders meeting, and the Company's Remuneration Policy for Directors and may set the remuneration that is reasonable but different from those that are common for directors.

Article 6 (Continuing Education)

The independent directors of the Company should keep up with their continuing education, including taking part in necessary and relevant continuing education courses.

Article 7 (Exercise of Authority)

The Company may not obstruct, refuse, or evade the independent directors' performance of their duties.

Where the independent directors, in performing their duties, or in providing assistance or cooperating with an investigation requested pursuant to laws and regulations, their authority, or the "Financial Supervisory Commission's Operating Procedures for Independent Directors (Supervisors) of Financial Holding Companies and Banks in Assisting and Conducting Investigations," they may request the board to appoint relevant personnel or engage experts on their own for assistance as they deem necessary. All units and personnel of the Company shall provide the relevant resources and cooperate in accordance with internal regulations and applicable laws and regulations. Any necessary expenses shall be borne by the Company.

Article 8 (Enforcement)

These Rules, and any amendments hereto, shall be implemented after adoption by the Board of Directors.

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Attached: Revision Record

Version	Approval Date	Effective Date	Approval Level	Notes
01	2004/04/19	2011/03/11	Board of directors	The 33rd meeting of the 2nd board
02	2006/12/08	2006/12/08	Board of directors	The 17th meeting of the 3rd board
03	2008/08/15	2008/08/15	Board of directors	The 2nd meeting of the 4th board
04	2017/11/28	2017/11/28	Board of directors	The 2nd regular meeting of the 7th board
05	2020/08/20	2020/09/01	Board of directors	The 1st regular meeting of the 8th board
06	2026/08/20	2026/09/01	Board of directors	The 1st regular meeting of the 10th board