

## 4.8 Human Rights Protection

GRI: 2-8, 2-23, 2-24, 3-3, 408-1, 409-1, 412-1, 412-3, GRI G4: FS9

E.SUN aims to create a friendly workplace environment. The Human Rights Protection Team of E.SUN Sustainable Development Committee holds meetings periodically and has formulated E.SUN human rights policies with due reference to laws and regulations and human rights development trends. Every year, the team reviews the E.SUN Declaration of Human Rights and E.SUN FHC Human Rights Due Diligence Investigation Procedures regularly, and works with all partners to continuously strengthen and improve the management of issues related to human rights.

E.SUN's inclusion in the list for the Bloomberg

Gender-Equality Index demonstrates the considerable progress we have taken in advancing gender equality. This acknowledgment reflects our commitment to aspects such as female leadership, equal remuneration, inclusive culture, anti-sexual harassment policies, and a pro-women brand. Aligning closely with the United Nations Sustainable Development Goal, E.SUN has proactively pursued initiatives to support these objectives. E.SUN has demonstrated its commitment to fostering a happiness and well-being environment, and by safeguarding labor rights and nurturing a workplace, E.SUN embodies our vision to become a leading global corporate citizen.

### ■ Human Rights Due Diligence Process

The Human Rights Protection Team formulates the human rights due diligence process, and regularly identifies, assesses, and evaluates potential human rights issues and risks in its operations, value chains, new business activities (such as mergers, joint ventures), and other related activities through social engagement, data monitoring, and surveys. A risk matrix for human rights issues is established, and control plans are drawn up based on potential risks, with continuous supervision and improvement of the implementation results to fulfill the human rights policy.

### 📌 Human Rights Due Diligence Process



#### Impact identification

Regularly review our operations, value chain, new business relations (such as mergers, acquisitions or joint ventures) and other activities to identify groups at risk and potential human rights issues.



#### Assess risk

Identify E.SUN FHC stakeholders in groups at risk and evaluate the possibility and impact of potential risk to establish human rights risk matrix.



#### Establish plans

Protection task force proposes mitigation and remediation measures to formulate a plan for human rights issues; the scope 100% covers all of E.SUN FHC's operating sites in Taiwan and the 33 operating sites in 11 overseas regions



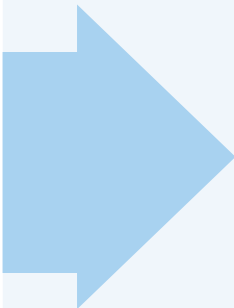
#### Monitor and implement

Established mechanisms to supervise, track, and evaluate improvement plans. Monitor the effectiveness of improvements made to potential impacts.



#### Review and improve

Review the evaluation tools and processes and reexamine and adjust practices and commitments related to human rights issues.



## ■ Impact identification

E.SUN strictly scrutinizes potential human rights risks in various aspects and implements its commitment and responsibility for human rights with relevant units following specific guidelines. For employees, we ensure that human resources policies do not jeopardize labor rights; for suppliers or partners, we evaluate the sustainable development and human rights issues through public information and self-assessment forms to avoid dealing with high-risk parties; for customers, we enhance the protection of rights and personal privacy, and carefully selects credit or investment targets. The impact identification is as follows:

	E.SUN			Value chain				New business relations (mergers, Acquisition, joint ventures)		
				Supplier/Partner/Other			Customer			
Groups exposed to human rights risks	Employee	Women	Indigenous people	Women	Children	Indigenous people		Women	Children	Indigenous people
	People with disabilities		Dispatched labor	People with disabilities		Dispatched labor	Customers in minority groups	People with disabilities		Dispatched labor
	Migrant workers		Non-employee workers	Migrant workers		Non-employee workers		Migrant workers		Non-employee workers
				Community residents						
Potential human rights risks	Diversity and inclusion		Gender equality				Service quality and customer right	Forced labor and overtime		Gender equality
	Forced labor and overtime		Discrimination					Occupational safety		Child labor
	Occupational safety		Workplace violence	Labor Rights			Personal information protection	Freedom of association		
	Privacy	Freedom of association		Occupational safety				Right to collective bargaining		
	Right to collective bargaining			Child labor			Responsible lending and investment	Human trafficking		Equal remuneration
	Equal remuneration							Discrimination		

Note: Non-employee workers are those other than E.SUN's employees, including interns, temporary workers, and contractors' employees.

## ■ Human rights risk matrix

In response to potential human rights risks for employees, suppliers and customers (including investment and credit subjects), we established a human rights risk matrix as follows. The mitigation and remediation actions please refer to [Appendix 15 - Human Resource Management Indicators](#).

