

■ Comprehensive Retirement Planning

- E.SUN Bank provides comprehensive retirement benefits, establishing an employee savings and stock trust. In 2024, the employee participation rate is 94%. Employees can plan their own contribution amounts, and the company allocates additional bonus savings three times a year. In 2024, the company issued reward savings of over NT\$270 million.
- We offer a special eldercare trust project for E.SUN employees, encouraging colleagues to plan their asset allocation early to secure their retirement living.
- For outstanding performers or those with special contributions, in addition to statutory retirement funds, retirement bonus payments are provided.
- Employees subject to the Labor Standards Act have 2%-15% of their monthly salary allocated to a retirement preparation account, with full contributions made.
- Those who commenced employment on or after July 1, 2005, or choose to be governed by the Labor Pension Act, will have 6% of their monthly salary contributed to their retirement pension as required by law.
- Overseas employees have retirement contributions made in accordance with local laws in their respective countries.

■ Workplace Equality and Sexual Harassment Prevention Measures

E.SUN Bank values the practice and importance of workplace equality and gender equality. For same-sex marriage employees, we provide marriage subsidies and other benefits to implement Taiwan's national policy on gender equality. We actively promote the prevention of sexual harassment through long-term efforts, including annual gender mainstreaming seminars and workplace gender equality and illegal violation prevention courses, raising awareness of gender equality. In 2024, a total of 7,839 individuals participated in these activities.

Regarding the handling of sexual harassment complaints, we have established the "E.SUN Financial Holding Co. and Subsidiaries Gender Equality Committee Guidelines" and "E.SUN Financial Holding Co. and Subsidiaries Sexual Harassment Prevention Complaint and Disciplinary Procedures." We have set up dedicated channels for reporting sexual harassment, specifying the principles for investigation and adjudication, thereby providing clear institutional protection for whistleblowers. E.SUN has established a Sexual Harassment Complaint Review Committee, chaired by individuals at the vice general manager level or above, and composed of nine members, with female representation exceeding half. It is stipulated that investigations should be concluded within two months from the date of receiving a sexual harassment complaint. In 2024, E.SUN Financial Holding Co. did not experience any discrimination cases, and the number of sexual harassment cases was zero. The Complaint Review Committee adheres to principles of objectivity, fairness, and professionalism to investigate and understand the events, offering necessary

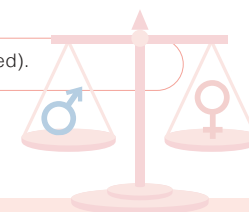
assistance to victims and providing assistance programs and counseling services, fulfilling the corporate social responsibility of caring for employees.

In addition, we offer multiple channels for feedback and consultation services to provide necessary assistance to employees when needed:

- Establish the "E.SUN Bank Workplace Bullying Complaint Handling Guidelines." upon receiving a complaint, a dedicated personnel will be assigned to start the investigation within 7 business days, complete the investigation within one month, and submit the report to the General Manager for approval.
- Dedicated channels for reporting sexual harassment, including a hotline, fax line, and dedicated email address.
- The Sexual Harassment Complaint Review Committee operates under the principles of objectivity, fairness, and professionalism during investigations and imposes appropriate penalties based on the findings.
- The Employee Assistance Program provides counseling services.

Sexual Harassment Complaint Process

1. The complainant verbally or in writing submits the complaint, or the company becomes aware of the situation.
2. Submit the complaint to the Sexual Harassment Complaint Review Committee.
3. Investigations shall be concluded within two months from the day following the receipt of the sexual harassment complaint (an extension of one month may be granted depending on the circumstances).
4. The committee shall convene to make a decision, which requires the agreement of more than half of the attending members. If the parties involved are dissatisfied with the outcome, they may file a complaint with the local competent authority in accordance with the Gender Equality in Employment Act.
5. Appropriate penalties may be imposed on the perpetrator or the complainant if the complaint is found to be false, depending on the circumstances.
6. The complaint is concluded (the same case may not be refiled).



■ Diverse Communication Channels

E.SUN We encourage employees to join the union to safeguard their freedom of association, with the union membership rate reaching 14% in 2024. To foster a positive labor-management relationship, we hold regular labor-management meetings every quarter. In 2024, we conducted four meetings, discussing ten topics, including attendance based on the official calendar announced by the authorities, workdays and holidays, special leave regulations, overtime procedures, and the implementation of flexible working hours based on operational needs. These labor-management agreements apply to all employees (100%). Since the union has not requested collective bargaining agreements, no such agreements have been signed to date. E.SUN 's internal system includes various communication channels such as the " CHRO Mailbox," "Employee Feedback Zone," and the " E.SUN Community Bulletin Board," which encourage colleagues to voice their opinions. These channels are managed by dedicated personnel for timely and appropriate handling, creating a psychologically safe environment that allows employees to feel secure and confident.

Results of Diverse Communication Channels

Communication Channels	Number of Cases/Requests
CHRO mailbox	16 cases/requests.
Employee Feedback Section (Including Mentorship Email, Reporting Email, Gender Equality, and Workplace Bullying Complaint Email)	19 cases/requests.
E.SUN Community Message Board	246 comments/requests.

■ Employee Engagement in 2024

Target Group	All Employees
Objectives	Understanding the diverse voices of employees regarding their long-term development, we will plan subsequent improvement measures based on significant suggestions and trends.
Topic	Dimensions such as organizational commitment, career development, compensation and benefits, performance evaluation, satisfaction with human resource systems, happiness, and adaptation to work stress.
Response Rate	92.4%
Engagement Level	84.9%
Survey Results	E.SUN communicates its organizational development strategies with employees through knowledge-sharing meetings. After these meetings, anonymous feedback questionnaires are sent out to assess employees' job satisfaction, organizational identification, and suggestions for ongoing improvement of evaluation and compensation systems. Managers actively engage in discussions with employees, consolidating feedback reflected in the employee engagement survey results. Based on this, E.SUN establishes improvement directions and holds company-wide feedback exchange meetings to directly address employee concerns.
Improvement Measures	<ul style="list-style-type: none"> Strengthening the link between evaluation results and business performance achievements, optimizing evaluation categories and performance ratios, and utilizing One-on-One Meetings to understand employee expectations and help them gain a better understanding of themselves. Benchmarking against external market standards to improve the compensation system, continuously expanding differentiated variable bonus distributions, and implementing performance-based salary adjustments.

Historical Employee Engagement Levels

	2024	2023	2022	2021
Managers	92.0%	94.0%	92.3%	95.4%
Non-Managers	81.7%	87.0%	81.5%	90.0%
Overall Engagement Level ^{Note}	84.9%	88.1%	85.0%	91.6%
Response Rate of the Questionnaire	92.4%	89.0%	88.7%	83.9%

Note: The overall employee engagement includes employees of E.SUN Financial Holding Co., Ltd.'s domestic and overseas branches, securities, and venture capital teams.