

## K. Human Rights Issue Control Plan and Execution Results

Stakeholder	Issue	Risk Identification Ratio	Total	Risk mitigation measures	Possibility of Impact	Total	Impact compensation measures	Implementation Ratio of Compensation Measures
Employee	Gender equality	3.98%	14.76%	<ol style="list-style-type: none"> <li>1. Established the "Guidelines for the Establishment of Gender Equality Committee for E.SUN FHC and its Subsidiaries," the "Rules and Procedures for Sexual Harassment Prevention, Complaint and Punishment of E.SUN FHC and Its Subsidiaries," and the "Plans for Preventing Unlawful Infringement While Performing Duties at Work."</li> <li>2. Included SDG "gender equality" as a specific target.</li> <li>3. Included the promotion of gender equality and friendly workplace in mandatory training programs.</li> <li>4. Held seminars on gender equality and prevention of workplace harassment across the organization. Enhanced discussions on gender equality and bullying through case studies in each department's supervisory training courses.</li> </ol>	0.00%	0.24%	<ol style="list-style-type: none"> <li>1. Set up sexual harassment complaint channels, including hotlines, fax, and gender equality and workplace bullying complaint mailboxes.</li> <li>2. The Sexual Harassment Complaints Review Committee upholds the principles of objectivity, fairness, and professionalism when conducting investigations, and imposes punishments as deemed appropriate based on the review results.</li> <li>3. Provided consulting services under the Employee Assistance Program (EAP)</li> </ol>	100%
	Forced labor and overtime	9.02%		<ol style="list-style-type: none"> <li>1. Formulated leave and overtime related regulations according to the Labor Standards Act.</li> <li>2. Implemented a system of flexible working hours.</li> <li>3. Added reminder function to the attendance system.</li> <li>4. Promoted the "annual leave" program to encourage employees to plan more adequate vacations so as to enhance their physical and mental health and promote work-life balance.</li> </ol>	0.00%		<ol style="list-style-type: none"> <li>1. Provided employees with adequate overtime pay.</li> <li>2. Where supervisors undergo personnel evaluation, their respective departments may not receive an excellent performance rating.</li> </ol>	
	Occupational safety	1.76%		<ol style="list-style-type: none"> <li>1. Specialized occupational safety and health unit that employs dedicated nurses and safety personnel responsible for formulating and planning safety and health matters.</li> <li>2. Four major protective plans are implemented, and questionnaires are distributed to different groups. Based on the answers, doctors from NTUH analyze and conduct follow-up interviews, and the plan contents are incorporated into educational training courses.</li> <li>3. Included "Traffic safety promotion" as a mandatory course in the educational training program, and employees involved in accidents are required to receive traffic safety education training again.</li> <li>4. Monitored the operation environment of carbon dioxide and illumination twice a year.</li> <li>5. Provided bright lighting equipment, added reminder slogans, installed electronic surveillance equipment or provided 24-hour security in specific areas such as parking lots, entrances and exits.</li> </ol>	0.24%		<ol style="list-style-type: none"> <li>1. Adopted internal occupational hazard reporting process and set up a dedicated unit to implement care and follow-up.</li> <li>2. Actively provided information on group insurance and labor insurance and assistance with applying for related subsidies.</li> <li>3. Hired health professionals to conduct reinstatement assessments and provide suitable work adjustments and arrangements.</li> <li>4. Provided consulting services under the Employee Assistance Program (EAP)</li> </ol>	
Supplier	Labor rights	3.22%	3.22%	<ol style="list-style-type: none"> <li>1. Suppliers are required to sign the "Statement of Commitment to Human Rights and Environmental Sustainability" and regularly review the human rights and environmental sustainability clauses and penalty announcements.</li> <li>2. Used the "Corporate Social Responsibility Self-Assessment Form for Suppliers" to determine the risk of suppliers with respect to labor rights, occupational safety, and environmental protection, and irregularly visit suppliers according to the "Supplier Visit Questionnaire."</li> <li>3. Formulated the "E.SUN FHC Sustainable Procurement Policy" in accordance with the Sustainable Procurement Guidance (ISO 20400), taking into account the social, economic and environmental impacts caused by procurement practices, and requiring suppliers to jointly abide by international human rights policies.</li> <li>4. Conducted supplier evaluation meetings to manage and mitigate risks.</li> </ol>	3.00%	3.00%	<ol style="list-style-type: none"> <li>1. Held supplier communication meetings to raise awareness of corporate social responsibility.</li> <li>2. Periodically visited suppliers of potential risk to review their improvement status.</li> <li>3. Adjusted the amount of materials purchased from suppliers or terminated contractual relations, depending on the sanction imposed on a supplier.</li> </ol>	
	Occupational safety	0.00%			0.00%			