

# E.SUN FHC Human Rights Due Diligence Process

2021.07.08 Approved

2025.07.09 Amendment

E.SUN Financial Holding Co., Ltd., in fulfilling its corporate social responsibility and commitment to upholding human rights, has established a Human Rights Due Diligence Process. Each subsidiary's human resources-related departments annually identify at-risk groups and potential human rights issues, formulate human rights risk management plans, and continuously monitor the implementation outcomes of improvement measures to ensure the effective enforcement of human rights policies. The Human Rights Due Diligence Process is as follows:

## I. Identify impact

- 1.To continuously determine the impact of various human rights issues, potential human rights issues and groups potentially at risk of human rights violation are identified by reviewing business operations, new commercial activities (e.g., consolidation and joint venture), and other related activities (e.g., social welfare events) through regular data monitoring, questionnaire surveys, and social trend analysis, etc.
- 2.The implementation status of suppliers in the value chain, business partners, and customers regarding human rights commitment is examined and assessed as needed. Open data of third-party investigations are used as reference for assessing human rights-related issues.

## II. Assess risks

For stakeholders at risk, the probability of occurrence and level of influence in relation to human rights issues and potential risks are assessed, and human rights risk matrix is established. These results are disclosed on E.SUN's website and its sustainability report.

## III. Draft plans

- 1.The Human Rights Protection Team regularly discusses and formulates a human rights issue control plan based on the potential risk occurrence probability and impact degree 2 analyzed by the human rights issue risk matrix
- 2.The human rights issue control plan includes mitigation and compensation measures, covering all E.SUN FHC's operating locations in Taiwan and overseas, including related stakeholders affected by human rights issues.
- 3.Risk mitigation and compensation measures are implemented by relevant units involved in human rights issues.
4. In the event of major human rights issues, meetings will be convened promptly to conduct investigations, and the investigation results along with corresponding response measures will be disclosed on public information platforms.

#### IV. Oversee the execution process

- 1.The Human Rights Protection Team should establish a mechanism for monitoring, tracking, and assessing for the execution of the control plan, keeping abreast of the outcomes of the human rights control plan and ensure the implementation of risk mitigation and compensation measures.
2. If suppliers, partners, or customers (such as credit applicants) violate the " E.SUN FHC Corporate Social Responsibility Best Practice Principles" and cause significant impacts on the environment and society, the relevant units shall assess the termination or cancellation of the contract.

#### V. Review improvements

- 1.Finally, evaluation tools and processes are reviewed, and relevant practices and commitments are reexamined and adjusted to improve the mechanism involved in the Human Rights Due Diligence Process.
2. Other potentially at-risk groups and potential human rights issues that were not included in the assessment are identified through reviews and examinations to fulfill E.SUN's human rights protection commitment and responsibility.