

## E.SUN FHC Human Rights Commitment

### I. Purposes

Our company is committed to upholding human rights and responsibilities by preventing any acts that infringe upon or violate human rights. We regularly monitor international human rights trends and, according to the human rights due diligence process, supervise and assess human rights-related issues and impacts to mitigate potential risks and impacts. Additionally, we strengthen the human rights awareness of employees, suppliers, partners, and customers to promote positive social development.

This commitment is drafted in accordance with the framework and principles of the following international human rights conventions to ensure that our company complies with international human rights standards.

Principles:

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- Universal Declaration of Human Rights, UDHR
  - United Nations Guiding Principles on Business and Human Rights, UNGPs
  - International Labor Organization- Core/Priority Conventions
  - OECD Guideline for Multinational Enterprises
  - UN Global Compact
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E.SUN FHC Human Rights Commitment not only adheres to international human rights conventions but also strictly complies with local labor laws and regularly reviews internal policy guidelines, such as the "E.SUN FHC Sustainable Development Code of Practice," "E.SUN Employee Service Code and Code of Conduct," "E.SUN FHC Guidelines for Promoting Sustainable Development among Suppliers," and the "E.SUN FHC Sustainable Finance Policy," to ensure alignment between the human rights commitment and internal policies.

### II. Scope and Applicability

E.SUN's human rights commitment applies to the overall operational activities of the company and its subsidiaries, including employees, suppliers, partners, and customers.

### III. Commitment and Implementation

#### (I) Employees

##### 1. Prohibition of Child Labor and forced Labor :

Our company strictly prohibits any acts that violate human rights. We comply with local minimum age laws and regulations, and do not employ child labor, engage in human trafficking, or tolerate any form of forced labor. To ensure employees are not exposed to risks associated with excessive working hours, we clearly define working hours and overtime regulations, and regularly conduct reviews, controls, and awareness campaigns.

**2. Anti-discrimination principles :**

Our company fosters a diverse, fair, inclusive, and friendly workplace environment. Our human resource policies ensure that no one is subjected to any form of discrimination, harassment, or unfair treatment based on race, nationality, gender, sexual orientation, religion, political affiliation, birthplace, or other identities such as physical or mental disabilities, age, economic status, or social background. This commitment is reflected in the equal and fair treatment in employment, hiring conditions, compensation, benefits, training, performance evaluation, and promotion opportunities.

**3. Affordable living wage :**

Our company implements an equal pay policy for equal work, ensuring no wage discrimination based on gender. All starting salaries are set above the legally mandated minimum wage and are paid to employees on time as agreed. Each year, we consider the national economic conditions, household income, and cost of living to strive to provide employees with a salary that can afford the local living standards.

**4. Healthy and Safe Workplace :**

Our company follows the occupational health and safety management system framework by establishing the "E.SUN FHC Occupational Health and Safety Management Manual" and the "E.SUN FHC Safety and Health Work Rules." The banking subsidiaries have set up "Occupational Safety and Health Committees," which hold regular meetings to discuss safety and health-related matters. We continuously assess potential environmental hygiene and safety risks in business operations and provide occupational safety training. We are committed to improving the working environment and hygiene conditions, reducing occupational hazards, and ensuring the health and safety of our employees.

**5. Freedom of Association and Collective Bargaining Rights :**

Our company respects and accepts employees' rights to form legally recognized labor unions and regularly holds labor-management meetings. In the event of large-scale layoffs, we will comply with relevant local laws and regulations for notification and procedures to safeguard employees' labor rights. We also provide diverse and accessible communication channels, including a dedicated feedback platform, to encourage employees to voice their opinions and ensure their concerns are valued, fostering harmonious labor-management relationships.

**(II) Suppliers**

**1. Corporate culture and ethical standards :**

Encouraging suppliers to establish a corporate culture of ethical management to promote a business philosophy of integrity, transparency and accountability, and requiring them to follow relevant laws and regulations promulgated by local governments and competent authorities, and strive to achieve standards that are higher than the laws and regulations.

**2. Respecting labor rights :**

Ensure that all employees of suppliers' companies are employed, dismissed, and laid off in compliance with applicable laws and regulations. Prohibit illegal employment of child labor and labor exploitation, grant employees annual leave, minimize or avoid overtime work, and set limits on maximum working hours. Maintain a zero-tolerance policy for discrimination and inhumane treatment, guarantee minimum wages sufficient for normal living conditions, and uphold rights to freedom of association and collective bargaining. In cases of large-scale layoffs, establish minimum negotiation or notification periods. Commit to protecting labor rights and ensuring that operational activities do not cause direct or indirect occupational health and safety hazards to employees or others.

**3. Environmental sustainability :**

During the process of conducting business activities and providing products and services, suppliers shall comply with the environmental protection regulations in respective countries and take action to prevent causing pollution of any form.

### (III) Partners and customers

#### 1. Protecting customers' rights and interests :

Principles of treating customers fairly have been incorporated into the internal control and audit systems to enhance colleagues' awareness of financial customer rights and legal compliance; customer complaint channels have been established to ensure the implementation of the principles of reasonableness, equality, reciprocity and integrity, and protect the rights and interests of financial customers.

#### 2. Personal information protection :

E.SUN respects customer information and privacy, and stipulates relevant principles of personal information management in accordance with the Personal Data Protection Act to avoid customer human rights violations and promote the reasonable use of personal information.

#### 3. Responsible investment and lending :

Referring to the United Nations Principles for Responsible Investment (PRI), ESG (Environmental, Social, and Corporate Governance) criteria are incorporated into the investment analysis and credit approval processes to avoid adverse impacts on social and environmental sustainability, thereby ensuring that investments and credit approvals align with E.SUN's human rights commitment.

### IV. Response to Material Breach

1. If investigation finds any infringement on or violation of human rights by our employees, such offenses shall be appropriately punished according to the seriousness of the circumstances, such as admonishment, demerit, transfer, demotion, or salary reduction; furthermore, the afore-mentioned punishments shall be given follow-up assessment and supervision to avoid the same incident from occurring.
2. When any partner infringes on or violates human rights, after our guidance, it does not improve or the situation is serious, the Company may terminate business dealings with such a partner.

### IV. This commitment is approved by the General Manager.