



# Sustainability Accounting Standards Board (SASB) index of E.SUN FHC

Topic	Code	Category	Accounting Metric	Response	Page
Customer Privacy	FN-CF-220a.1	Quantitative	Number of account holders whose information is used for secondary purposes.	4.8 Personal Information Protection Management, 2021 Sustainability Report	99
	FN-CF-220a.2	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with customer privacy.	4.8 Personal Information Protection Management, 2021 Sustainability Report	99
Data Security	FN-CB-230a.1 FN-CF-230a.1	Quantitative	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected <sup>2</sup>	4.7 Information Security, 2021 Sustainability Report	98
	FN-CB-230a.2 FN-CF-230a.2	Discussion and Analysis	Description of approach to identifying and addressing data security risks	4.7 Information Security, 2021 Sustainability Report	95-97
Financial Inclusion & Capacity Building	FN-CB-240a.1	Quantitative	(1) Number and (2) amount of loans outstanding qualified to programs designed to promote small business and community development	3.2.1 Supporting small businesses and microfinance institutions, 2021 Sustainability Report	67
	FN-CB-240a.2	Quantitative	(1) Number and (2) amount of past due and nonaccrual loans qualified to programs designed to promote small business and community development	Our past due information was disclosed on page 244/314 of the 2021 E.SUN FHC Annual Report. For the standard information of SASB will be disclosed in the near future.	-
	FN-CB-240a.3	Quantitative	Number of no-cost retail checking accounts provided to previously unbanked or underbanked customers	3.2.3 Disadvantaged and underserved groups, 2021 Sustainability Report	71
	FN-CB-240a.4	Quantitative	Number of participants in financial literacy initiatives for unbanked, underbanked, or underserved customers	3.2.3 Disadvantaged and underserved groups, 2021 Sustainability Report	73
Selling Practices	FN-CF-270a.4	Quantitative	Number of complaints filed with the Financial Supervisory Commission Republic of China (Taiwan)	4.10.1 Treating Customers Fairly and Customer Experience, 2021 Sustainability Report	104
Employee Diversity & Inclusion	FN-AC-330a.1	Quantitative	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees <sup>4</sup>	Appendix 8 - Human Resource Management Indicators, 2021 Sustainability Report	166
Incorporation of Environmental, Social, and Governance Factors in Credit Analysis, Investment Management	FN-CB-410a.1	Quantitative	Commercial and industrial credit exposure, by industry	3.1.1 Responsible Lending, 2021 Sustainability Report	55
	FN-CB-410a.2	Discussion and Analysis	Description of approach to incorporation of environmental, social, and governance (ESG) factors in credit analysis	3.1.1 Responsible Lending, 2021 Sustainability Report	54
	FN-AC-410a.1	Quantitative	Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing, and (3) screening	3.1.3 Retail Banking, 2021 Sustainability Report	58, 62
	FN-AC-410a.2	Discussion and Analysis	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	3.1.3 Retail Banking, 2021 Sustainability Report	62
	FN-IB-410a.3	Discussion and Analysis	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment banking and brokerage activities	3.1.2 Responsible Investment, 2021 Sustainability Report	58
Environmental Risk to Mortgaged Properties	FN-MF-450a.1	Quantitative	(1) Number and (2) value of mortgage loans in 100-year flood zones	2.3.3 Scenario Analysis(Stress test) , 2021 Sustainability Report	46
	FN-MF-450a.2	Quantitative	(1) Total expected loss and (2) Loss Given Default (LGD) attributable to mortgage loan default and delinquency due to weatherrelated natural catastrophes, by geographic region	2.3.3 Scenario Analysis(Stress test) , 2021 Sustainability Report	46
Business Ethics	FN-CB-510a.1 FN-AC-510a.1	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	4.2 Code of Conduct and Ethic, 2021 Sustainability Report	82-83
	FN-CB-510a.2 FN-AC-510a.2	Discussion and Analysis	Description of whistleblower policies and procedures	4.2 Code of Conduct and Ethic, 2021 Sustainability Report	82
Systemic Risk Management	FN-CB-550a.2	Discussion and Analysis	Description of approach to incorporation of results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy, and other business activities	Page 229/314, 2021 Annual Report.	-
	FN-AC-550a.2	Discussion and Analysis	Description of approach to incorporation of liquidity risk management programs into portfolio strategy and redemption risk management	Page 136/314, 2021 Annual Report.	-
Activity	FN-AC-000.A	Quantitative	(1) Total registered and (2) total unregistered assets under management (AUM)	E.SUN Financial Ecosystem, 2021 Sustainability Report	14
	FN-AC-000.B	Quantitative	Total assets under custody and supervision	E.SUN Financial Ecosystem, 2021 Sustainability Report	14
	FN-CB-000.A	Quantitative	(1) Number and (2) value of checking and savings accounts by segment: (a) personal and (b) small business	E.SUN Financial Ecosystem, 2021 Sustainability Report	14
	FN-CB-000.B	Quantitative	(1) Number and (2) value of loans by segment: (a) personal, (b) small business, and (c) corporate	E.SUN Financial Ecosystem, 2021 Sustainability Report	14
	FN-CF-000.A	Quantitative	Number of unique consumers with an active (1) credit card account and (2) pre-paid debit card account	Pages 63, 2021 Sustainability Report. The number of active debit card is 676,000.	63
	FN-CF-000.B	Quantitative	Number of (1) credit card accounts and (2) pre-paid debit card accounts	Pages 63, 2021 Sustainability Report. The number of debit card is 1,656,000.	63
	FN-MF-000.B	Quantitative	(1) Number and (2) value of mortgages purchased by category: (a) residential and (b) commercial	E.SUN Financial Ecosystem, 2021 Sustainability Report	14