



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

Topic	Code	Category	Accounting Metric	Response
Customer Privacy	FN-CF-220a.1	Quantitative	Number of account holders whose information is used for secondary purposes.	2019 CSR Report , P.50
	FN-CF-220a.2	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with customer privacy.	2019 CSR Report , P.50
Data Security	FN-CB-230a.1	Quantitative	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected ²	2019 CSR Report , P.51
	FN-CB-230a.2	Discussion and Analysis	Description of approach to identifying and addressing data security risks	2019 CSR Report , 4.4 Information Security P.48~P.51
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	2019 CSR Report , P.70
	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 P.119 of the 2019 E.SUN FHC Financial Statement . 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	2019 CSR Report , P.71~P.73. However, we hasn't collected underbanked data for the standard information of SASB.
	FN-CB-240a.4	Quantitative	Number of participants in financial literacy initiatives for unbanked, underbanked, or underserved customers	2019 CSR Report , P.74. However, We hasn't collected underbanked data for the standard information of SASB.
Selling Practices	FN-CF-270a.4	Quantitative	Number of complaints filed with the Financial Supervisory Commission Republic of China (Taiwan)	2019 CSR Report , P.60. However, we hasn't collected other data for the standard information of SASB.
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 ⁴	2019 CSR Report , Appendix 7 \ Human Resource Management indicators, P.134~P.136
Incorporation of Environmental, Social, and Governance Factors in Credit Analysis, Investment Management, Investment Banking & Advisory	FN-CB-410a.1	Quantitative	Commercial and industrial credit exposure, by industry	Our credit exposure information was disclosed on P.105 of the 2019 E.SUN FHC Financial Statement . For the standard information of SASB will be disclosed in the near future.
	FN-CB-410a.2	Quantitative	Description of approach to incorporation of environmental, social, and governance (ESG) factors in credit analysis	2019 CSR Report , 2.3 Climate change risks(P.15~P.18) & 5.3 Sustainable Finance(P.63~P.66)
	FN-AC-410a.2	Quantitative	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	2019 CSR Report , P.69
	FN-IB-410a.3	Quantitative	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment banking and brokerage activities	2019 CSR Report , P.67
Environmental Risk to Mortgaged Properties	FN-MF-450 a.1	Quantitative	(1) Number and (2) value of mortgage loans in 100-year flood zones	2019 CSR Report , P.18
Business Ethics	FN-CB-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.	2019 CSR Report , P.40
	FN-AC-510a.1			
	FN-CB-510a.2	Discussion and Analysis	Description of whistleblower policies and procedures.	2019 CSR Report , P.38
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.	2019 E.SUN FHC Financial Statement , P.105
	FN-AC-550a.2	Discussion and Analysis	Description of approach to incorporation of liquidity risk management programs into portfolio strategy and redemption risk management.	2019 Annual Report , P.138
Activity	FN-CB-000.A	Quantitative	(1) Number and (2) value of checking and savings accounts by segment: (a) personal and (b) small business	2019 CSR Report , P.59
	FN-CB-000.B	Quantitative	(1) Number and (2) value of loans by segment: (a) personal, (b) small business, and (c) corporate	2019 CSR Report , P.59
	FN-CF-000.A	Quantitative	Number of unique consumers with an active (1) credit card account and (2) pre-paid debit card account	Please see 2019 CSR report 5.3.2 retailing banking . The number of active debit cards is 540 thousand cards. The number of unique consumers with an active card will be prepared and disclosed in the future.
	FN-CF-000.B	Quantitative	Number of (1) credit card accounts and (2) pre-paid debit card accounts	2019 CSR Report , P.69. The number of debit card is 1,150,000.
	FN-MF-000.B	Quantitative	(1) Number and (2) value of mortgages purchased by category: (a) residential and (b) commercial	2019 CSR Report , P.68. 5.3.2 Retail Banking



The appendix 10 using the Sustainability Accounting Standards Board (SASB) framework, including commercial bank, consumer finance, mortgage finance, asset management, investment banking. Some index has audited by independent third party (please see appendix 13). For more information about SASB, please visit www.sasb.org.