

E.SUN Bank/E.SUN FHC Whistleblowing Channels and Procedures

We, E.SUN, uphold a corporate culture of integrity and a commitment to a second corporate governance. Concerning submitting your whistleblowing reports, please refer to the following:

- (1) For any claim whose subject matters does not exhibit any criminal, unlawful, or fraudulent occurrence, these claims would not fall within the scope of whistleblowing. Please contact us through one of our various channels.
- (2) If any of the above occurrence related to your claims, after being handled by our Customer Service Division, still remain unsettled and thus require the whistleblowing procedure be initiated, please have the appropriate documents ready and contact us via the following channels and procedures.
- (3) After a case is accepted, we will process it as quickly as possible and keep you updated on the progress. Your understanding and patience will be greatly appreciated. Please avoid making more than one whistleblowing report about the same incident.
- (4) In order to provide a direct communication channel for all independent directors, we set up a contact mailbox: (AuditCommittee@esunbank.com)

PLEASE KINDLY NOTE: IF A WHISTLEBLOWING REPORT IS SUBMITTED IN FALSE ACCUSATION OR NO CONCRETE EVIDENCE OR FACTS, OR IS FILED AGAINST A REPORTED MISCONDUCT WHICH COINCIDES WITH OTHER REPORTED MISCONDUCT, WE WILL REQUIRE THAT YOU SUBMIT THE MISSING/CORRECT INFORMATION BEFORE PROCEEDING. WE WILL PUT YOUR CASE ON HOLD IF YOU FAIL TO SUBMIT THE MISSING/CORRECT INFORMATION AT OUR REQUEST.

I. Whistleblowing Channels and Procedures:

- (1) By telephone:

(if so, please still provide the prescribed documents in written to facilitate our investigation with respect to your case.)

Please call (02)2713-5113.

- (2) By email:

E.SUN Bank whistleblowing email address:

eswbw.bank@esunbank.com.

E.SUN FHC whistleblowing email address:

eswbw.fhc@esunbank.com.

(3) By postal mail:

Please address to the following correspondence address: 13F., No. 115, Section 3, Minsheng East Road, Songshan District, Taipei 10546, Taiwan; and to the attention of “Whistleblowing Mailbox, Compliance Division”

II. Prescribed Written Documents:

To speed up case acceptance and investigation, please make sure you complete the “Whistleblowing Form” (see below) when blowing the whistle as described above and provide the following written/printed documents for our review and investigation:

- (1) Contact information for whistleblowers (e.g. contact phone number, email address, or current residence address);
- (2) Name or other information sufficient to identify the whistleblowee (e.g. job title or department); and
- (3) Details of the incident to be reported (e.g. times and place) and facts that can be investigated (e.g. receipts, contracts, letters, and audio/video recordings).

III. Protections to Whistleblower:

- (1) All E.SUN employees involved in acceptance, investigation, and processing of whistleblowing reports shall have a duty of confidentiality to the identity of the whistleblower and related details in each case. Any person who violates the confidentiality shall be subject to disciplinary actions as appropriate. E.SUN reserves the right to take legal action.
- (2) E.SUN will not impose any detrimental treatment on a whistleblower. Such treatments do not include those due to organizational restructuring, merger, or downsizing and not targeting specific individuals or those due to illegal or inappropriate behaviors of the whistleblower.
- (3) If an investigation finds a whistleblowing report to be true, E.SUN shall request that the whistleblowee cease any alleged behaviors and be submitted for disciplinary review and improvement and also to a judicial authority where deemed necessary.

E.SUN Bank/E.SUN FHC Whistleblowing Form

This form is intended for facilitating whistleblowing against criminal, fraudulent, or illegal behaviors committed by E.SUN employees. Please make sure you fill in the required fields so E.SUN may investigate the incident. Please be assured E.SUN adheres strictly to confidentiality.

***PLEASE BE KINDLY NOTED THAT ALL FIELDS ARE REQUIRED UNLESS INDICATED AS "OPTIONAL."**

ITEMS		CONTENT
Whistleblower (OPTIONAL)	Name	
	ID Number	
	Contact address	
	Contact phone no.	
	Email	
Whistleblowee	Name	
	Other details for identification (e.g. job title or department)	
Names and contacts of other person involved with your case (OPTIONAL)		
Related information	Has the case been previously submitted to a local arbitration committee or judicial authority? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Did you contact E.SUN's Customer Service Division for assistance first? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Did you submit a whistleblowing report to a banking authority or trade association? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If you answered yes in #3, please provide the following details:		
(1) Name of authority and time of first report:		
<input type="checkbox"/> banking authority, <u>YYYY/MM/DD</u>		
<input type="checkbox"/> other, name: , <u>YYYY/MM/DD</u>		
(2) Did the authority respond to your report?		
<input type="checkbox"/> banking authority: <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> other: <input type="checkbox"/> Yes <input type="checkbox"/> No		
(3) Response from the authority: (Please provide a copy of relevant written documents, if any.)		

Case description	<p>(1) Date, time, and location:</p> <p>(2) Description of illegal/inappropriate behaviors</p> <p>(3) Results of previous reports/complaints to E.SUN Bank/E.SUN FHC/other organizations</p> <p>(4) Other facts that may facilitate investigation of the case</p> <p>*Please make sure you provide facts that can be investigated, such as receipts, contracts, letters, and audio/video recordings.</p>

Please understand the following regarding your report:

E.SUN will process a report as quickly as possible after it is accepted.

IMPORTANT: IF A WHISTLEBLOWING REPORT IS SUBMITTED IN ANONYMITY OR UNDER A FALSE NAME, EXHIBITS EITHER ILL INTENT, FALSE ACCUSATION OR NO CONCRETE EVIDENCE OR FACTS, OR IS FILED AGAINST A REPORTED MISCONDUCT WHICH COINCIDES WITH OTHER REPORTED MISCONDUCT, WE WILL REQUIRE THAT YOU SUBMIT THE MISSING/CORRECT INFORMATION BEFORE PROCEEDING. WE WILL PUT YOUR CASE ON HOLD IF YOU FAIL TO SUBMIT THE MISSING/CORRECT INFORMATION AT OUR REQUEST.

To file a report:

Please complete this form and submit it with the appropriate documents and evidence

(1) by email to :

E.SUN Bank whistleblowing email address : esbwb.bank@esunbank.com

E.SUN FHC whistleblowing email address : esbwb.fhc@esunbank.com

OR

(2) by postal mail to :

No. 115, Section 3, Minsheng East Road, Songshan District, Taipei City, Taiwan 10546 to the attention of "Compliance Division Whistleblowing Mailbox".

(3) If you have filed a report by telephone, please make sure you also send the documents and evidence to E.SUN by mail or by email at your earliest convenience so we may proceed to process your case.

Please sign and date this form when you have completed it to confirm the information.

Date: _____

Whistleblower: _____