

E.SUN FHC Occupational Safety and Health Policy

Approved at the 3rd Meeting of the 9th Board of Directors on June 23, 2026

Article 1 Purpose

E.Sun Financial Holding Company (the “Company”) establishes this Occupational Safety and Health Policy (the “Policy”) in alignment with international standards (including, but not limited to, ISO 45001) and applicable laws and regulations, with the aim of providing a safe, healthy, and inclusive working environment.

Article 2 Scope of Application

This Policy applies to all employees and contractors of the Company. Subsidiaries may establish their own occupational safety and health management frameworks in accordance with this Policy.

Article 3 Responsibilities

The implementation of this Policy is overseen by the Occupational Safety and Health Committee of the Company’s banking subsidiary. Relevant units within the Company and its subsidiaries shall implement occupational safety and health management practices, taking into account business characteristics and operational requirements.

Article 4 Implementation Plan

The Company is committed to implementing the following occupational safety and health management measures:

1.Hazard Identification and Risk Assessment

Conduct hazard identification and risk assessment through employee surveys, workplace inspections, and communication mechanisms, taking into account job types, working environments, and health impacts. Based on the results, the Company formulates risk mitigation measures and action plans.

2.OSH Objectives and Performance Management

Establish measurable occupational safety and health objectives and key performance indicators based on risk assessment outcomes. Progress is regularly monitored and reviewed to ensure effective implementation.

3.Emergency Preparedness and Response

Establish and maintain Business Continuity Plans (BCP) and Disaster Recovery Plans (DRP) in accordance with internal regulations, and conduct regular drills to strengthen emergency preparedness and response capabilities.

4.Incident Reporting, Investigation, and Prevention

Maintain mechanisms for incident reporting and investigation of occupational injuries and illnesses. Perform root cause analysis and implement corrective and preventive actions.

5.Education and Training

Provide regular occupational safety and health training programs to enhance employee awareness and reduce workplace risks.

6.Contractor and Supply Chain Management

Ensure that contractors are informed of potential workplace hazards and required to comply with the Company's occupational safety and health standards, strengthening contractor and procurement risk management.

7.Performance Evaluation and Continuous Improvement

Regularly evaluate the effectiveness of OSH objectives and action plans, and enhance management practices to achieve continuous improvement.

Article 5 Disclosure

The Company discloses its occupational safety and health performance through sustainability reports, annual reports, and the corporate website to enhance transparency and accountability.

Article 6 The policy shall be implemented upon approval of the Board of Directors.