

E.SUN FHC Sustainable Development Guidelines for Suppliers

Implemented with the approval of the President on June 8, 2017

2018.09.12 Amended

2022.03.24 Amended

2023.06.13 Amended

2025.07.10 Amended

I. Purposes and Basis

These Guidelines are devised in accordance with the "E.SUN FHC Corporate Social Responsibility Best Practice Principles" for the purposes of fulfilling the company's commitment to and responsibility of supplier management, working with suppliers to meet good ethical standards, respecting human rights of workers while achieving the sustainability target, and supporting and encouraging the company's suppliers to fulfill their sustainable development.

II. Scope and Applicability

These Guidelines apply to E.SUN FHC's wholly-owned subsidiaries. Suppliers mean parties who supply products and services to the Company and its wholly-owned subsidiaries.

III. Code of Conduct

The Company encourages best practices and provides related assistance programs to help suppliers achieve sustainability in the following aspects:

- (I) **Corporate Standards:** Suppliers should establish a corporate culture of ethical management to promote a business philosophy of integrity, transparency and accountability.
- (II) **Ethical Standards:** Suppliers should comply with the laws and regulations promulgated by relevant governments and competent authorities. Suppliers are also encouraged to implement higher standards than regulatory requirements.
- (III) **Labor Standards:** Suppliers should ensure all hirings, dismissals and layoffs comply with the appropriate regulations, and should not employ child labor, employees do not work longer than the longest working hours or subject workers to inhumane, discriminatory or prohibited treatment, and provide the minimum wages so that employees can maintain normal daily lives and have the rights of freedom of association and collective bargaining.
- (IV) **Environmental Standards:** While conducting its business activities and providing products and services, suppliers should comply with the

environmental regulations in respective countries and take action to prevent or reduce pollution caused in any form.

- (V) Health and Safety Standards: Suppliers should provide a healthy and safe work environment for all employees and ensure that its business activities do not threaten directly or indirectly the health and safety of employees or other people.

IV. Implementation

Methods by which the company urges suppliers to fulfill their sustainable development include the following:

- (I) Supplier communication meetings: The company holds supplier communication meetings from time to time to raise awareness of the sustainable development policy, and the results of these meetings may also be used as reference for developing the supplier management project of the Company.
- (II) Training and campaigns: The company may provide education and training as needed to help suppliers establish the capabilities to manage and fulfill their sustainable development.
- (III) Eligibility: Suppliers with a cumulative transaction amount reaching NT\$500,000 and above within one year should submit a " Sustainable Development Self-Assessment Form for Suppliers" (Appendix 1) and sign the "Statement of Commitment to Human Rights and Environmental Sustainability" (Appendix 2), in order to ensure that they fulfill their corporate social responsibility.
- (IV) On-Site Supplier Evaluation: The company may pay regular/irregular onsite visits to suppliers and keep a record in the on-site visit questionnaire (Appendix 3) to verify the status of sustainable development practices at these companies.
- (V) The documents described in Article 3 and Article 4 of the Guidelines may be retained physically or electronically and can only be disposed/deleted after 3 years of storage. In the case that the documents need to be resubmitted or updated, only the documents with the furthest expiration date or the updated documents need to be retained.

V. Agreement signing

Suppliers shall comply with the ethical management and corporate social responsibility clause and include it in the contracts when signing the contract with the Company and will also have to sign documents as required under these Guidelines.

VI. Oversight and improvement

The company should try to find out sustainable development practices of its suppliers by providing training and campaigns. For suppliers who are not yet in compliance with the rules, the company should urge them to do so and help these suppliers formulate an appropriate improvement plan.

VII. Roles and responsibilities

Supplier communication meetings, training, and visits are organized, managed and conducted by the Administrative Management Department of the Overall Management Division. The department is also responsible for gathering supplier information and contacting suppliers. Other business units can provide assistance as needed.

VIII. Rewards

- (I) Suppliers with excellent sustainable development records may be exempted from on-site visits.
- (II) The effectiveness of sustainable development practices may be included as one of the criteria in supplier selection when verifying supplier eligibility in procurements.

IX. Response to material breach

Suppliers who are found in violation of the ethical management and corporate social responsibility clause and cause damage to the company's image or reputation or financial losses to the company may be disqualified as a supplier.

X. The Guidelines have been implemented with the approval of the President.

Sustainable Development Self-Assessment Form for Suppliers

2025.7 Version

Our company, _____, is a supplier for E.SUN Financial Holding Company (E.SUN Bank / E.SUN Securities and E.SUN Venture Capital). The following is a self-assessment of our Company's operation, safety and health, and human rights, labor practices and environmental protection:

Self-Assessment Item	Instructions
	1 point = No relevant system/action has been implemented.
	2 points= Only relevant factors are available without application.
	3 points= In operation but without a system; a system has been established but not in operation.
	4 points= In operation with an established system but remains deficient.
	5 points= In operation with a comprehensive system and implementation.

Business administration	Score
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1	Strictly abides by the ethical corporate management best practice principles, ensures the transparency of business dealings, follows the principles of fair trade and fair competition, prohibits all forms of corruption and bribery, and established related policies.	
2	Implements information security management to protect intellectual property and information of customers and employees.	
3	Has not violated international AML/CFT and counter-proliferation financing regulations.	
4	Has standardized management procedures and audit measures in place for all operations, and complies with related laws.	
5	Takes customer feedback seriously and has good communication channels with customers to satisfy customers' needs.	

Health and Safety	Score
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1	Complies with relevant occupational safety and health laws and regulations and is committed to providing employees with a safe and healthy workplace environment.	
2	Established occupational safety management regulations, provides employees with appropriate protective gear, and arranges regular education and training for relevant employees.	
3	Attaches importance to labor safety and health and regularly convenes occupational safety and health committee meetings to prevent occupational hazards.	
4	Fulfills its responsibility to prevent workplace accidents and occupational illnesses and takes remedial action where necessary, including providing treatment and assistance.	
5	Takes steps to identify and assess potential risks involving employees who engage in physically demanding work, and implements corresponding controls.	

Human Rights and Labor Practices	Score
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1	The working hours, wages, overtime, leave rights, and benefits of all employees comply with the relevant requirements of labor laws and regulations.(e.g. paying workers for annual leave, avoiding or reducing overtime or excessive working hours, setting maximum working hours, paying a reasonable living wage.)	
2	Respects employees' freedom of assembly and association and collective bargaining right, and protects employees' rights to organize and join a union in accordance with the Labor Union Act, and setting minimum consultation or notice periods before mass terminations.	
3	Guarantees the fundamental labor and human rights of employees, prohibits the use of child labor (defined as persons under the age of 16), seeks to eliminate all forms of forced labor, does not infringe upon fundamental labor rights, and does not engage in human trafficking.	
4	Does not discriminate against female employees with respect to remuneration, dismissal, or job transfer due to factors such as pregnancy, birth, or child-care leave, make equal remuneration for men and women and cultivates a workplace environment with gender equality.	
5	Our company's employment policy does not discriminate on the basis of gender, race, age, marital status, nationality, or family status and ensures equitable treatment with respect to remuneration, conditions of employment, and opportunities for training and advancement.	
6	Extends reasonable and equitable work and salary protections and provides a friendly working environment to employees who are indigenous persons and persons with disabilities. <u>(If no such hirings, select N/A, and N/A is calculated as 5 points.)</u>	
7	Contracted workers, if any, are in compliance with local labor regulations, and reasonable and equitable salary and remuneration packages are provided. <u>(If no such hirings, select N/A, and N/A is calculated as 5 points.)</u>	
8	Establish diverse and two-way communication channels for employees, for example, employee opinion surveys and grievance channels, etc., listening to employees' opinions and thoughts to promote employer-employee relations.	
Environmental protection		Score
1	Takes environmental protection seriously, implements energy conservation and management measures, and plans improvement action plans to effectively realize environmental sustainability.	
2	Our company is committed to complying with environmental protection policies in all aspects of our operations. We pay close attention to ensuring that the company's operations and the goods and services we provide do not cause a major adverse impact on the environment, and we do not violate environmental laws and regulations.	
3	Committed to green procurement and primarily utilizes eco-friendly products which have a government-certified Green Mark, Energy Label, and/or Water Conservation Mark.	
【 Company seal 】		Final Score

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Please select 1-2 of the self-assessment items above and describe an important project in the current year:

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If the final score does not reach 70 points, please describe a future improvement plan:

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Form filled out by:

Date:

Statement of Commitment to Human Rights and Environmental Sustainability

The company, _____, is a business partner of E.SUN FHC (E.SUN Bank / E.SUN Securities E.SUN and E.SUN Venture Capital) and has agreed to sign this Statement of Commitment with the purpose of preserving dignity, protecting basic human rights, and achieving environmental sustainability. This Statement of Commitment is an attachment of the contract that was signed, and contents are as follows:

Article 1 The parties shall abide by labor laws and regulations, protect the lawful rights and interests of internal employees, and respect internationally recognized principles relating to the basic human rights of laborers, such as: prohibiting the use of child labor (employing children under the age of 16 is prohibited), eliminating all forms of forced labor, and prohibiting any matters that infringe upon basic labor rights, make equal remuneration for men and women, paying a living wage and annual leave.

Article 2 The parties shall verify that their employment policy does not discriminate on the basis of gender, race, age, marital status, or family status, and ensures equitable treatment with respect to remuneration, conditions of employment, and opportunities for training and advancement, setting a reasonable standard for work time, avoiding or reducing overtime or excessive working hours, enable to accomplish lifetime balance for employees.

Article 3 The human resources policy of the parties shall respect the principle of protecting the basic human rights of laborers, and establish suitable

management methods and procedures, e.g. setting maximum working hours and minimum consultation or notice periods before mass terminations.

Article 4 The parties shall maintain and protect employees' dignity and basic human rights.

Article 5 The parties shall establish an environmental protection and energy conservation policy and measures, create a corporate culture capable of effectively achieving environmental sustainability, and exert every effort to care for the Earth, cherish resources, and conserve energy.

Article 6 The parties shall ensure that their operations do not cause a major adverse impact on the environment, do not violate environmental laws and regulations, and all operations comply with the environmental protection policy.

To E.SUN FHC (E.SUN Bank / E.SUN Securities E.SUN, and E.SUN Venture Capital)

Declarant:

(yyyy)

(mm)

(dd)

On-Site Supplier Evaluation

Company Name:	Date of Visit: (mm) (dd) (yyyy)
Business Tax ID:	Business Activities:
Contact Person:	Phone Number:
Address:	
Personnel conducting the evaluation:	Supervisor conducting the evaluation

Management Standards	Yes	No
1. Is committed to ethical management		
2. Does not provide or receive illegitimate gains		
3. Is a lawfully registered company		
4. Has not violated the principle of fair trade		
5. No sub-brokerage is involved		
6. Sub-brokerage management is part of the business		
7. Other:		
Internal Management Standards	Yes	No
1. Has standardized management procedures and audit measures in place		
2. Complies with relevant laws and regulations		
3. Established an employee work manual and rules		
4. Implemented information security management to protect information of customers and employees		
5. Established good communication channels with customers		
6. Other:		
Safety and Health Standards	Yes	No
1. Provided employees with a safe and health working environment		

2. Established internal occupational safety management rules		
3. Organized regular employee education and training		
4. Installed fire safety equipment		
5. Other:		
Labor Standards	Yes	No
1. Enrolled employees in labor insurance and National Health Insurance		
2. Recorded employees' attendance and absence		
3. Provided overtime pay in accordance with the Labor Standards Act		
4. Employees did not work overtime, and setting maximum working hours.		
5. No child labor was used		
6. Hired indigenous people		
7. Hired persons with disabilities		
8. Engaged in discrimination or inhumane treatment		
9. Established a labor union or welfare committee		
10. Provided periodic employee medical check-ups		
11. Employee clubs or related activities		
12. Protects employees' collective bargaining right		
13. Established a breastfeeding room and staff lounge		
14. Paying a living wage, and equal remuneration for men and women.		
15. Paying workers for annual leave		
16. Setting minimum consultation or notice periods before mass terminations		
17. Other:		

Environmental Standards	Yes	No
1. Abides by national environmental protection laws, regulations, standards, and rules		
2. Actively takes concrete actions to prevent causing any form of pollution		
3. Formulates and implements improvement action plans to achieve environmental sustainability		
4. Implements waste sorting		
5. Gives priority to eco-friendly products which have a Green Mark, Energy Label, and/or Water Conservation Mark.		
6. Other:		
Other records or notes:		