Competitive Compensation System

E.SUN's compensation policy is structured around position-based salaries and performance-based incentives, and E.SUN is committed to providing employees with compensation that supports the local living wage standard. Starting salaries for all positions exceed the minimum wage required by the Labor Standards Statutes. At E.SUN's main operating location in Taiwan, the average monthly salary for both male and female general employees is twice the statutory minimum wage. For non-employee workers, E.SUN reviews their salaries annually through supplier management (including the signing of commitment letters and self-assessment questionnaires) to ensure they are not lower than the minimum wage. (The minimum wage is determined annually based on indicators such as national economic conditions, per capita income, consumer prices, and the minimum cost of living.)

E.SUN participates in an annual market salary survey to review and maintain competitive and reasonable compensation levels. Fixed pay includes the base salary and various allowances, determined by professional skills and market standards. Variable pay comprises bonuses and remuneration, which are awarded based on job responsibilities and performance contributions.

E.SUN upholds both internal and external equity by practicing the principle of equal remuneration for men and women, thereby ensuring complete gender pay equity across our compensation framework . In 2025, there were no significant differences in the female-to-male remuneration ratio across identical employee categories in Taiwan . We continuously monitor the gender pay gap to ensure that employees can realize their potential in a fair environment and enjoy equal opportunities for career development and remuneration.

Additionally, E.SUN has designed a diverse long-term incentive program that incorporates tangible and intangible achievements across various dimensions —including financial outcomes, business operations, brand value, sustainability (ESG), talent cultivation, employee retention, and risk management—to motivate executive managers, key professional talents, and all employees to focus on long-term comprehensive performance. E.SUN has been continuously selected as a constituent stock of the TWSE RAFI® Taiwan High Compensation 100 Index since 2018. Tied closely to the organization's long-term business outcomes, the program incorporates deferred and clawback mechanisms to enhance motivation and retention, continually driving business performance and promoting sustainable operations.

Salary of full-time Employees in non-supervisory Positions

Item	2023	2024	2025	Growth Compared to the Previous Year
Number of employees	7,667	7,634	7,766	1.73%
Average salary (NT$ thousand)	1,283	1,366	1,503	10.03%
Median salary (NT$ thousand)	1,156	1,229	1,308	6.43%

Note: The above statistics were compiled in accordance with the guidelines for reporting the salaries of full-time employees in non-supervisory positions, issued by the Taiwan Stock Exchange (TWSE).

Female / Male Remuneration Ratio in Taiwan in 2025 (Female:Male)

Position Level	Base Salary	Annual Remuneration
Executive	97:100	99:100
Management level	102:100	103:100
Non-management	96:100	96:100

Note:1. The female / male remuneration ratio may differ slightly due to employees' structure and personal performance.
2. Subjects included in this salary statistics table are full-time employees in Taiwan who have worked in E.SUN for no less than 1 year.

Diverse Long-term Incentives

Profit-sharing for Employees' Compensation	Profit-sharing is distributed to employees in the form of shares.
Deferred Bonus	According to our Long-term Incentive Reward System, we provide key professional talents with E.SUN Phantom Shares. These shares are deferred for five years and tied to the future stock price, thereby motivating talent to drive long-term comprehensive performance.
Long-Term Performance Excellence Incentives	Those who achieve an "outstanding" rating for two consecutive years are eligible for early promotion. For those who achieve an "outstanding" rating for three consecutive years, the company expands their variable pay and provides diversified financial and non-financial incentives, including advanced professional training. The Summit Award and an increased bonus are granted to business units that demonstrate superior performance for two consecutive years. The Laurel Prize and an additional bonus boost are awarded to those that achieve superior performance for four consecutive years. The E.SUN Outstanding Contribution Award was established to inspire all departments to consistently exceed their goals and make significant contributions over the long term.
Employee Stock Ownership Program	Employees can flexibly plan their fund contributions based on their individual needs, while the company provides incentive bonuses three times a year, maintaining a participation rate that has exceeded 90% for three consecutive years (which will be adjusted to four times a year starting in 2026). In 2025, it allocated over NT$310 million for these incentive bonuses.
Seniority Rewards	Seniority rewards are designed to honor long-serving employees for their valuable contributions. Employees with ten years of service tenure will receive a plaque and a bonus via credit card payments. In 2025, a total allocation exceeding NT$20 million will be distributed as rewards.

Inclusive Labor/Management Relations

E.SUN upholds fairness and respect in the implementation of labor policies and their underlying principles, fostering a culture of equality, inclusion, and open communication. We strive to create a work environment that safeguards human rights and ensures these values are fully integrated into our employees' daily work and the company's corporate culture.

Working Hours Management	Recognizing that excessive overtime negatively impacts productivity and valuing employee well-being, E.SUN enforces a clear working hours management policy. The company establishes a maximum working hours policy and complies with regulations stipulating that standard working hours must not exceed 40 hours per week, and overtime does not exceed 46 hours per month. Employees are required to have at least one day off each week, and consecutive working days cannot exceed six. E.SUN conducts self-audits to ensure that employees are accurately and fully paid for their overtime work.
Paid Annual Leave	E.SUN's annual leave policy is more generous than that stipulated by the Labor Standards Act. Employees with over three months of service are entitled to a proportional number of paid annual leave days. To encourage work-life balance and well-being, employees with 10 or more days of annual leave are advised to take at least one break of three consecutive days; those with 15 or more days are encouraged to take at least one break of five consecutive days. Supervisors can utilize Tableau to review employees' annual leave usage and gain a comprehensive understanding of the team's overall leave status. These leave days do not affect their wages or social protection benefits.
Insurance and healthcare	In addition to fulfilling statutory labor and health insurance obligations, E.SUN actively seeks to expand social protection coverage for workers beyond public programs. We provide comprehensive group insurance—encompassing accident, life, critical illness, cancer, and hospital and accident medical coverage. Furthermore, we offer subsidized health checkups that exceed local statutory requirements, demonstrating our proactive commitment to employee well-being and a high-quality workplace.
Labor/ Management Agreements	The Company and its subsidiaries safeguard labor and management rights in strict accordance with applicable regulations. To foster harmonious labor relations, we ensure communication channels remain highly accessible and employee perspectives are systematically valued. Furthermore, we regularly engage with workers' representatives on working conditions to maintain alignment and trust. Our governance framework also mandates proactive protective measures, explicitly setting minimum consultation or notice periods before mass terminations to ensure all organizational transitions are managed with transparency and respect.