

5.3 Healthy and Safe Friendly Workplace

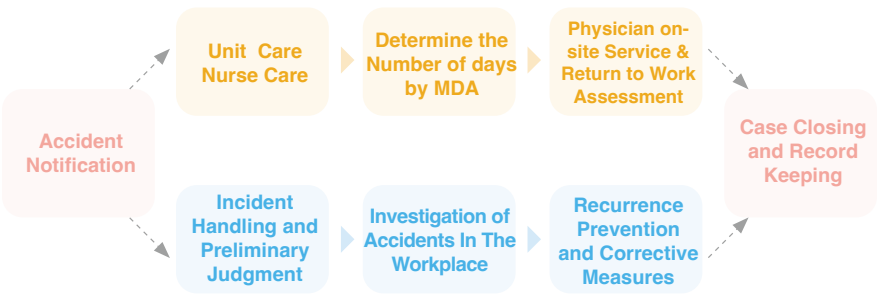
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E.SUN endeavors to continuously optimizing employee health care and workplace safety measures, It has established the "E.SUN FHC Occupational Safety and Health Policy," which has been approved by the Board of Directors, demonstrating a strong commitment to workplace safety. By implementing hazard identification and risk assessment, we proactively minimizes potential hazards and risks. Meanwhile, we provide diverse health promotion activities, and maintain the health of employees, unite the cohesion of employees and their families, and serve as a reliable pillar throughout employees' careers.

■ Occupational Health and Safety Management System

In 2018, E.SUN Bank became the first financial institution in Taiwan to obtain certification for the ISO 45001:2018 Occupational Safety and Health Management System. The certification applies to all employees and contractors. Annual third-party surveillance audits are conducted to ensure the system remains effectively implemented throughout the certification period, and recertification was successfully completed in 2025.Each year, occupational safety and health affair managers and representatives from various departments jointly carry out hazard identification and risk assessment discussions and implementation. The Bank has maintained a record of zero fatalities and zero serious occupational accidents. While monitoring performance indicators, we places greater emphasis on post-incident care, providing comprehensive case management and vocational rehabilitation support to ensure affected employees receive adequate rest and medical care.In the event of a non-traffic occupational accident, the occupational safety supervisor convenes relevant personnel to conduct incident investigations and develop corrective and preventive measures. Through the systematic application of the PDCA cycle, we continues to build a safe and healthy workplace environment.

Occupational Injury Processing Flow



Note: The Medical Disability Advisor: Workplace Guidelines for Disability Duration (MDA).

	2023	2024	2025
Total work hours (hour)	18,371,840	18,822,000	19,241,136
Number of deaths from occupational accidents (person)	0	0	0
Number of people suffering from serious occupational accidents (person)	0	0	0
Total employees with disabling injuries (person)	32	22	25
Total lost work days due to disabling injury (day)	48.8	88.3	154
Disabling Frequency Rate	1.03	0.79	0.83
Disabling Severity Rate	2	4	8

Note: 1.The values of Disabling Frequency Rate and Disabling Severity Rate are calculated according to the method announced by the Occupational Safety and Health Administration.
2.In 2025, the majority of work-related injuries were commuting accidents occurring during the commute to and from work, which do not fall under the occupational accidents defined by the Occupational Safety and Health Act; therefore, they are not included in the calculations.
3.In 2025, there were no occupational accidents involving "non-employees whose work and/or work locations are under the control of the organization."

■ Occupational Safety and Health Committee / Consultative Organization Meeting

In accordance with the "Occupational Safety and Health Act", "Regulations Governing Occupational Safety and Health", and other relevant regulations, E.SUN Bank has set up a dedicated occupational safety unit responsible for formulating and planning safety and health matters. The president of E.SUN is the chairman of the Occupational Safety and Health Committee, and the committee is composed of 10 members. The committee holds one meeting every quarter to communicate and coordinate the various safety and health issues, and to review the progress and effectiveness of occupational safety actions. An annual Occupational Safety and Health Management Plan is established, and occupational safety targets are embedded in performance appraisal of managers. e.g. health check rate. For E.Sun's contractors, the responsible units for each project convene coordination meetings on a regular basis to communicate potential operational hazards and E.Sun's occupational safety and health requirements, ensuring that all work complies with the Company's standards. At the same time, a two-way communication mechanism is established to encourage contractors to provide suggestions for safety and health improvements, thereby continuously enhancing workplace safety management. In addition, the occupational safety and health standards required by the Company are explicitly stipulated in the contracts with partnered catering service providers.

■ Occupational Safety and Health Training

To familiarize every E.SUN employee with our safety and health management mechanism and occupational safety laws and regulations, we held the 1-hour long occupational safety and health education and training through the e-Learning+ platform this year. All operating bases of E.SUN have at least one licensed occupational safety and health affair manager, one licensed emergency medical technician, and one licensed fire fighting management personnel, overseeing personnel certifications through a systematic control process. These personnel regularly participate in retraining courses to continuously improve their occupational safety knowledge and perception, and strengthen each unit's awareness of and attention to occupational safety.

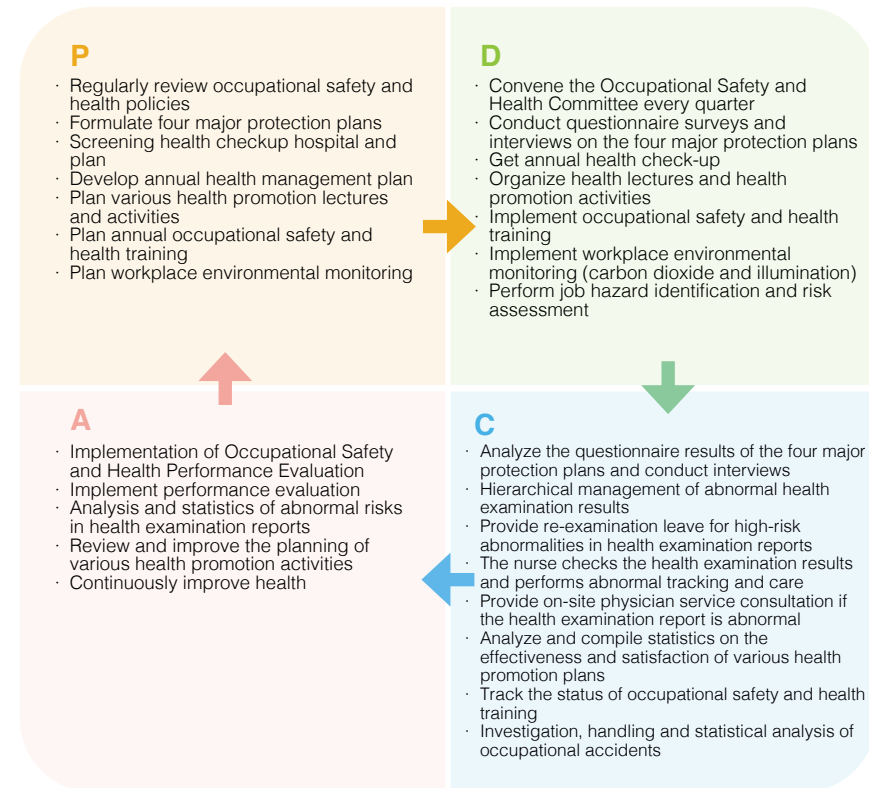
The Bank has fully installed AED devices across its nine self-owned buildings and has obtained "AED Safe Place" certification. As of 2025, in certified buildings, 83% of employees have completed professional CPR and AED training. The certification is renewed every two years prior to expiration to ensure workplace emergency preparedness, resilience, and safety.

License Name	Number of Holder of Valid License
Occupational safety and health affair managers	252
Fire fighting management personnel	308
First-aid personnel	332
Total	892

■ Creating a Healthy Workplace

Each year, based on the analysis of employee health check abnormalities, health management effectiveness and epidemiology and questionnaire feedback, and we formulate annual health management plan and plan various health promotion activities. After performing the health examination, for colleagues with abnormal health examination reports or potential risks, we will conduct hierarchical management and tracking of abnormal health examination results, including providing re-examination leave, follow-up care by nurses, and on-site service consultation with doctors, etc. After conducting health lectures and health promotion activities, analyze and collect statistics on their effectiveness and satisfaction, and conduct review and improvement.

The PDCA circular management structure

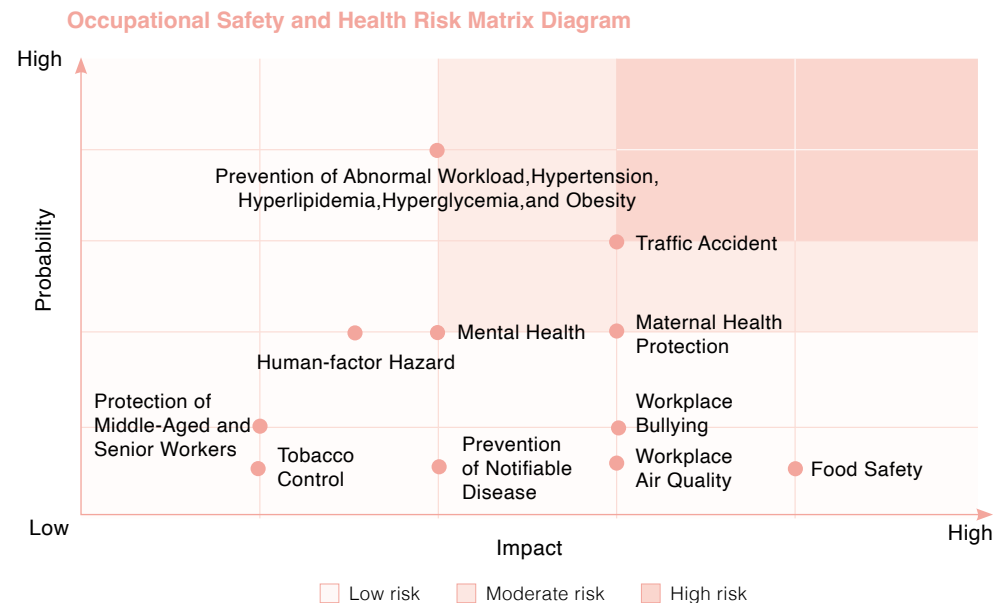


Occupational Safety and Health Risk Assessment Map

To effectively identify occupational risks, improve workplace safety, and promote health, E.SUN adopts questionnaires, self-inspection methods, and multidimensional communication channels in compliance with occupational safety laws and PDCA management practices to analyze the health risk matrix based on key indicators, including the results of four major protection plans, job type analysis, operating environment on-site visits, and health impacts. This map is aligned with the timelines of various activities and control measures and is integrated with quantitative objectives. For events categorized as medium risk or higher, with significant impacts and high probabilities of occurrence, corresponding control measures and quantified action goals are established. The control measures for health issues classified as medium to high risk are outlined below, while low-risk items are incorporated into daily management for continuous monitoring. When risk levels change, adjustments are made in a timely manner to continually optimize workplace safety and health.

In 2025, in accordance with competent authority guidelines, E.SUN established the "Work Ability Management Plan for Middle-Aged and Senior Employees." Through assessment and adjustment mechanisms tailored to the work ability of middle-aged and senior staff, we ensure their occupational safety and health. Regarding OSH management, alongside continuous reinforcement of physical safety, E.SUN has further integrated mental health promotion by launching psychological resilience enhancement programs and optimizing Employee Assistance Programs (EAPs). Tailored support and preventive measures are provided based on individual health conditions to mitigate psychosomatic health risks and achieve comprehensive healthcare.

Based on annual analysis results, onsite physician services and annual health promotion activities are arranged each year. In 2025, a total of 27 diverse psychosomatic health promotion lectures and activities were conducted. Additionally, Healthy Weight Loss Classes and walking campaigns were organized to help employees mitigate the risks of metabolic syndrome (hypertension, hyperlipidemia, hyperglycemia) and obesity, manage weight, and establish stable exercise habits, thereby practicing a healthy and sustainable lifestyle while safeguarding employee health and safety.



Note 1: Degree of Impact: High: Unable to work or even death; Moderate: Illness causing partial work burden; Low: Can return to normal work after recovery.

Note 2: Probability Categories: High Risk: Most situations will occur within a year; Moderate Risk: Some situations may occur within a year; Low Risk: Only a few situations will occur within a year.

Measure for Workplace Safety and Health Risk Issue

Impact	Risk Issues	Control Measures	Implementation Results in 2025
High risk	Traffic Accident	- E.SUN provides traffic safety courses for all employees - E.SUN reduces non-essential field activities and offers full transportation fare subsidies. - Implemented internal reporting mechanisms and collaborated with the Department of Occupational Medicine at National Taiwan University Hospital. Utilizing the Medical Disability Advisor: Workplace Disability Duration Guidelines as the core framework, the Bank evaluates the optimal recovery period for employees with occupational injuries, conducts return-to-work assessments based on individual case conditions, and performs regular follow-ups.	- Conducted traffic safety education and training as a mandatory course, with 7,938 employees completing the training. - Allocated NT\$ 237,185,836 in transportation subsidies and allowances. - Hosted 2 new traffic safety seminars to reinforce safety awareness, attracting a total of 4,375 attendees (person-times). - Achieved a 100% care response rate through occupational nurse telephone outreach for traffic injury cases. Assisted 11 employees in completing onsite return-to-work assessments with NTUH physicians, collaborated with department heads to confirm post-return work status, adjusted job duties where necessary, and ensured occupational nurses conducted regular health follow-ups, tracking medical consultations and rehabilitation progress.

Impact	Risk Issues	Control Measures	Implementation Results in 2025
Moderate Risk	Prevention of Abnormal Workload, Hypertension, Hyperlipidemia, Hyperglycemia, and Obesity	- Better than legal health inspection system. - Classified management of health examination results. - Providing paid leave for follow-up medical appointments. - On-site consultation services provided by National Taiwan University Hospital physicians. - Hosting various health promotion lectures and activities. - Host health-related events. - Various sports clubs. - Implement a disease prevention program triggered by abnormal work load.	- E.SUN offers better health check allowances and leave than legally required, with 3,373 health check completions in 2025, and a total subsidy amount of NT\$ 19,882,639. - Provided annual health examination subsidies for long-term night shift employees. In 2025, 16 employees completed their health checks, with total subsidies amounting to NT\$ 54,000. - Health check-ups that show high-risk abnormalities will require a follow-up examination as assessed by National Taiwan University physician, with public leave provided for this purpose. Nurses will continuously track the follow-up examination status. - Provided onsite medical consultation services by NTUH physicians, with each session lasting 3 hours. In 2025, a total of 96 onsite physician service sessions were conducted, serving 852 attendees (person-times). By offering multi-faceted consultation channels—including telephone, videoconferencing, and in-person sessions—E.SUN ensured that employees could access health consultations without geographic limitations. - Conducted 7 health promotion seminars covering a diverse range of topics, including metabolic syndrome (hyperglycemia, hypertension, hyperlipidemia) prevention, office exercises, vision care, and tech-driven physical fitness assessments. - Organized 2 cohorts of the "Healthy Weight Loss Program," engaging a total of 78 participants. Registered dietitians and fitness coaches were invited to design weekly healthy nutrition and exercise regimens. The six-week curriculum successfully helped participants cultivate proper dietary concepts and positive exercise habits, yielding an average weight reduction of 2.2 kg and an average body fat decrease of 1% per participant. - Launched the Employee Walking Campaign, attracting 2,353 managers and employees who collectively accumulated 485,705,142 steps over two months, effectively reducing approximately 68.97 tons of carbon emissions.(According to the Ministry of Health and Welfare (MOHW) guidelines, walking every 10,000 steps reduces carbon emissions by 1.42 kg CO₂e). - Continuously organize the Yushan Climbing Activity and the Cycling Around the Island Activity. - Subsidize multiple sports clubs, such as table tennis clubs, badminton clubs, tennis clubs, basketball clubs, yoga clubs, and rhythm clubs. - For colleagues identified as high risk due to shift work, night work, long working hours, and health abnormalities, a disease prevention questionnaire related to abnormal work load was distributed. In 2025, a total of 182 questionnaires were distributed, with 17 individuals interviewed and management enhanced for 2 person with occupational nurses continuously tracking their health conditions.
	Mental Health	- Established an integrated care team. - Provided psychological counselling services through the Employee Assistance Programs (EAPs). - Assessed employee mental health and wellbeing status. - Hosted managerial consultation seminars. - Conducted mental health lectures, group counselling activities, and hands-on stress-relief workshops.	- Established an integrated care network consisting of clinical/counseling psychologists, occupational nurses, and Human Resources teams to provide employees with comprehensive mental health support. - Provided unlimited telephone consultation quotas for all employees, alongside two free individual counseling sessions per person annually; in 2025, total counseling utilization reached 72 person-times. - Utilized existing health examination processes to concurrently distribute stress scales for mental health status assessments, delivering comprehensive health care to employees, with a total of 3,324 assessments distributed in 2025. - Deepened managerial mental health literacy training by hosting 2 managerial consultation seminars. The first session focused on Employee Care Techniques, engaging 636 supervisors and managers. The second session was conducted in a workshop format for 44 supervisors and managers, featuring interactive group case studies designed to cultivate leaders' mental health awareness, heighten their sensitivity in identifying team stress, and master appropriate care and support skills.
	Maternal Health Protection	- Implementing the "Maternal Health Protection Plan", and provide on-site consultation services by National Taiwan University physician. - Holding maternal health lectures. - Providing maternity clothes. - Better than legal maternity leave, prenatal leave, paternity leave, paternity check-up and paternity leave. - Providing a breastfeeding-friendly environment and equipment. - Providing re-employment assistance measures.	- Distributed maternal health protection questionnaires to female employees who were pregnant, less than one year postpartum, or beyond one year postpartum and continuously breastfeeding. In 2025, a total of 106 questionnaires were distributed. The responses were analyzed and reviewed during interviews with NTUH physicians, concluding that there were no related workplace hazards for all cases. - Hosted a "Pregnancy Care and Breastfeeding Practice" seminar led by a pediatrician who is also an International Board Certified Lactation Consultant (IBCLC), actively inviting new fathers to participate. - In 2025, family-friendly leave utilization included 268 employees applying for maternity leave, 242 for pregnancy check-up leave, and 152 for paternity and pregnancy check-up leave. - Established lactation rooms across 5 self-owned office buildings in northern Taiwan. These facilities are equipped with bottle sterilizers, dedicated breast milk refrigerators, and bottle cleansers, secured by access control systems, and maintained by designated personnel. All facilities have received the "Excellent Lactation Room Grading Certification - Top Distinction" from the Department of Health, Taipei City Government. - Achieved a 90% return-to-work rate after parental leave in 2025.