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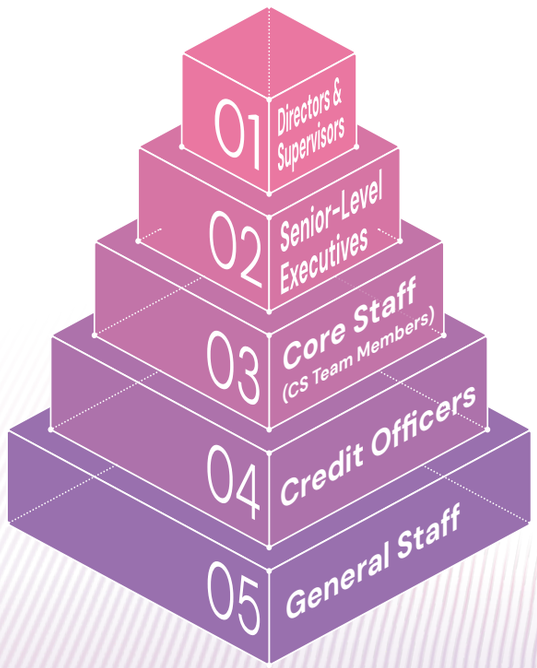
4.1.2 Reskilling Employees

In response to future trends, the Bank identifies the professional knowledge and skills required for future talent. We view talent cultivation as a key management issue for promoting sustainable finance and responsible management. With the goal of reskilling employees, we have established a cultivation framework oriented toward functional expansion. By systematically mapping the key capabilities required for business transformation and sustainable development, we assist employees in continuously upgrading their existing skills and cultivating emerging expertise to respond to regulatory developments, market changes, and the needs of sustainable finance development. For details on employee training statistics, please refer to Appendix 7.1-15.

4.1.2.1 Anchoring Sustainability Mindset Systematically from the Top to Down

The Bank adopts a dual-track talent cultivation model of "popularization of basic capabilities" and "cultivation of advanced capabilities." General personnel continue to accumulate sustainability knowledge through basic training and learning incentive mechanisms. Specialized personnel such as those engaged in credit and lending business, receive the professional course titled "Taiwan Sustainable Taxonomy (Version 2.0)" and "Transition Plan Coverage," which meets regulatory requirements and business practice needs, so as to improve operational quality and compliance capabilities. Core personnel are cultivated through dedicated classes to become sustainability seed talent, thereby enhancing the influence and practical implementation effectiveness of sustainability issues across units. To ensure management effectiveness, the Bank regularly reviews training participation and learning outcomes and incorporates feedback into course optimization and resource allocation so as to continuously enhance overall sustainability professional capacity and the organization's long-term competitiveness. As of the end of 2025, cumulative participation in this program reached 15,347 person-times, improving employees' awareness of sustainability values and their ability to put them into practice, while promoting the deepening and development of the Bank's sustainability culture.



Explanation of the Employee Training Content

Training Target	Training Methods & Content	Effectiveness & Application Scenarios	Training Hours Note	Participants
Directors and supervisors	Provide flexible external training courses related to sustainable governance.	Drive organizational focus and amplifies sustainable impact.	268	15
Senior-Level Executives	Provide personalized external training resources to encourage supervisors to participate in sustainability training courses related to their responsibilities.	Deepen understanding of sustainability trends and enable more effective sustainability strategy development.	277	47
Core Staff (CS Team Members)	Launch the "Advanced Modules for Sustainable Finance Professional Certification" dedicated certification program to provide systematic training on sustainability trends and knowledge.	Refine the sustainability competencies of core personnel, enabling them to become internal sustainability experts and assist the organization in promoting sustainability-related projects.	2,875	184
Credit Officers	Thematic training on "Taiwan Sustainable Taxonomy (Version 2.0) and Transition Plan Coverage" for front-, middle-, and back-office credit teams.	Assist credit officers in understanding the latest relevant regulations and linking them to practice so as to implement sustainable credit and lending business in day-to-day work.	5,256	1,752
General Staff	Provide a 3-hour sustainability knowledge training course for each employee and design an incentive system for obtaining foundational sustainability capability certifications to encourage employees to deepen their sustainability competencies.	Raise sustainability awareness across all staff and reinforces CUB's commitment to sustainable development.	40,047	13,349

Note: Cumulative hours = hours per session × cumulative attendance.

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Strengthening Training and Cultivating Sustainable Finance Talent

To respond to Taiwan's sustainable development goals and strengthen the organization's long-term competitiveness, the Bank continues to upgrade employees' sustainability transformation and skills, systematically building robust and scalable sustainability human capital. In 2025, the Bank's budgeted and actual expenditure for employee training was NT$130 million to enhance professional capabilities and practical literacy related to sustainable finance and digital transformation.

Through internal professionals, the Bank continuously tracks market and policy development trends and regularly promotes diverse and forward-looking sustainability-related learning activities across the organization so as to facilitate the diffusion and deepening of sustainability knowledge. Learning content covers key topics such as international sustainability initiatives, domestic and international regulatory trends, the identification of climate-related risks and opportunities, and overviews of green finance products and market development. By linking learning content with the Bank's sustainability strategy and business scenarios, the Bank helps departments strengthen core competencies and practical application capabilities and gradually accumulate the organization's professional foundation and long-term competitive advantage in sustainable finance.

Regarding sustainable finance talent development, the Bank launched a strategic partnership with the Taiwan Institute for Sustainable Energy (TAISE) to plan and promote Advanced Sustainable Finance Certification courses this year. The courses are taught by experts with industry-academia practical experience. Through a systematic and progressive curriculum design, they provide in-depth analysis of market trends, institutional development, and practical applications related to sustainable finance, helping trainees build the thinking framework and action capability required of professional managers. Participants covered core departments related to the Sustainability Strategy Blueprint and the CS Team, as well as units closely related to the promotion of sustainable business. A total of 298 employees participated in sustainability-related certification examinations and courses, accounting for 2.59% of all full-time employees.

Certification Name	Number of certified personnel (A)	Scope (B)	Percentage (A/B)
Basic Sustainable Finance Certification	212	11,506	2.59%
Sustainable Finance Manager	3		
Advanced Sustainable Finance Certification	83		

Note: The Bank has a total of 12 sustainability-dedicated personnel, of whom 6 have obtained the "Corporate Sustainability Manager" certification, 2 have obtained the "Sustainable Finance Manager" certification, and 4 have obtained the " Basic Sustainable Finance Certification". 8 personnel have already obtained "Advanced Sustainable Finance Certification" (each person obtained 1–3 functions), including 6 in information disclosure, 5 in business development, and 6 in risk management. The number of personnel with advanced certifications already exceeds one-half of all dedicated personnel.

Going forward, the Bank will continue to deepen the cultivation of sustainable professional talent within the organization and strengthen the deployment and implementation of sustainability capabilities across units. Through collaboration with core units, the Bank will gradually build a cross-departmental sustainability seed network and take Advanced Sustainable Finance Certification as the core of professional training to build a systematic and scalable sustainability talent development framework to support the execution of various organizational sustainability projects. Meanwhile, the Bank continues to promote sustainability knowledge and skills among all employees. Through basic competency certification incentives and supporting measures, we encourage employees to actively participate in learning and professional development, promote the dissemination and internalization of sustainability concepts within the organization, and work together towards a long-term vision of sustainable development.

4.1.2.2 Promoting Agile Culture Bankwide to Foster New Work Skills

Facing the rapid evolution of the financial environment and technology, the Bank continues to promote an AI-centered work model transformation. Through layered capability cultivation and scenario-oriented training design, we are gradually shaping an organizational culture that is friendly to AI applications, while also combining agile methods and cross-departmental exchange to accelerate the actual implementation and application of AI technology in business processes. At the same time, through the "Craftsman Learning" common competency system, we strengthen foundational abilities such as problem-solving and collaboration, which serve as a common language for human-machine collaboration and process optimization. Looking ahead, the Bank will continue to expand the popularization and deepening of AI literacy, combining generative AI and digital-tool training to consolidate the talent foundation and support long-term competitiveness and sustainable development.

Resource Category	Description	Results
AI Training Courses: 1. Basic Cognition (understanding AI and grasping core concepts) 2. Trend Application (generative AI trends and applications); 3. Ethical Risks (ethics and risks of AI applications)	• Explore the background and operational principles of AI development. • The scope and future development of GenAI applications. • Explore the potential hallucinations, ethical principles, relevant regulations, and the risks and limitations of AI.	A total of 11,707 employees completed the training courses.
AI Application Activity: Copilot Prompt Competition	• Hold a competition and invite colleagues across the Bank to apply what they have learned in their daily work.	A total of 120 teams registered for the preliminary round, adopting 190 different types of prompt formats.
Common Competencies (Craftsman Learning)	• Provide a series of elective courses for all employees. Topics include problem-solving, communication and collaboration, etc., to help employees improve work efficiency and quality.	Theme of problem-solving: 4 series, 16 classes, 400 completions. Theme of communication and collaboration theme: 3 series, 9 classes, 303 completions.