

## E.SUN FHC Anti-Greenwashing Manifesto

E.SUN FHC and its subsidiaries should comply with relevant financial regulations in the provision of financial products or services. When making “green” or “sustainable” claims (hereinafter referred to as “the Claims”), including promotional materials, advertisements, or any form of statements to the public, clear and easily understandable information will be provided to facilitate judgment by financial consumers, investors, or other market participants. The relevant principles are as follows.

- The Claims should be truthful, accurate, and supported by evidence. Should not exaggerate the positive impact on society and the environment. Periodical reviews will be conducted to ensure the accuracy of the Claims and that they are supported by sufficient evidence and reflect the actual facts.
- The Claims should be direct and easy to understand. The use of difficult professional terms, vague or ambiguous language should be avoided. When using images, logos, or colors related to sustainability, visual elements should be consistent with the statements to avoid misleading the audience.
- The Claims should be comprehensive and balanced, without omitting or hiding important information. When presenting positive messages about sustainability, any negative impacts on sustainability should also be disclosed. If the Claims relate to financial products or services with environmental sustainability features, the environmental benefits generated by the products or services will be the principle, and not just rely on carbon offset claims to assert sustainability features.
- When making comparative statements, fairness and comparability should be ensured, allowing financial consumers or investors to make choices with sufficient information. This includes specifying the comparison methods and conducting timely monitoring of marketing activities to avoid discrepancies between the advertisements and the actual situations.
- The Claims should comply with relevant sustainability regulations, and risk monitoring should be conducted to ensure that investment decisions align with the sustainability statements. If financial products have sustainability features during certain parts of their life cycle, this will be clearly stated. If external sustainability data, analysis, and ratings are used, due diligence will be conducted on the information providers.



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President of E.SUN FHC

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