

E.SUN FHC Statement on Lobbying and Policy Engagement

I. Purposes

Climate change is a significant challenge to achieve sustainable development. E.SUN (referred to as "the Company") is committed to taking concrete actions to achieve the goals of the Paris Agreement. We leverage our influence on public policy and actively participate in lobbying activities related to climate issues. We strive to ensure that the trade associations or lobby activities in which our company is involved adopt a climate position aligned with the Paris Agreement.

II. Scope

This statement applies to the Company and all its subsidiaries, including overseas branches, participating in any trade associations or lobbying activities.

III. Governance Mechanism

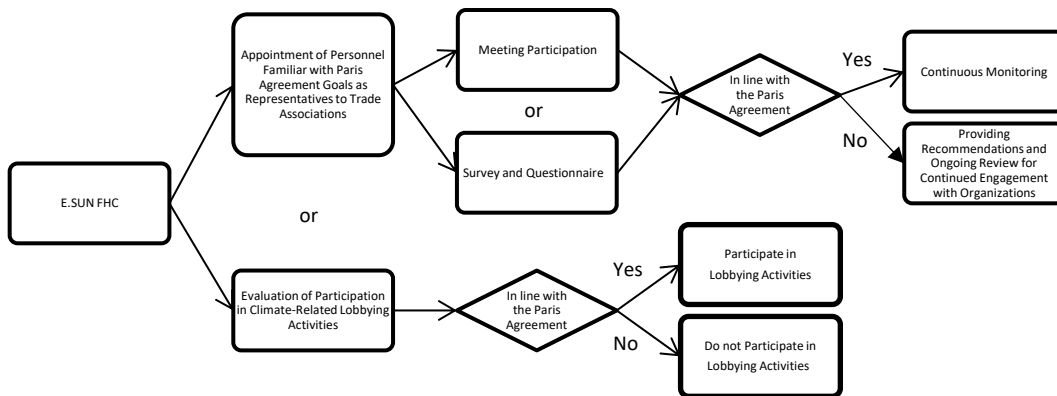
- (I) The Company has established a governance framework for public policy engagement, with the CEO as the responsible person. If trade associations or lobbying organizations send inquiries for climate-related public policy advice or opinion surveys, they will be thoroughly discussed by the Sustainable Development Unit of the company before being submitted to the CEO for approval.
- (II) Representatives participating in climate-related lobbying activities are required to undergo training and sign the "E.SUN Financial Holdings Policy Influence Declaration Statement" to ensure their understanding of the Paris Agreement goals and their commitment to reviewing and monitoring public policy development and lobbying efforts in alignment with the Paris Agreement.

IV. Review and Monitoring Process

- (I) When the company assigns representatives to serve as delegates in trade associations or lobbying activities, they shall actively engage in meetings and surveys to understand the organization's climate position. During participation in climate-related public policy development, they should provide advice based on financial expertise and sustainability

thinking. They should also raise questions and engage in dialogue to address practical implementation challenges and contribute to the realization of net-zero policies.

- (II) If the climate position of the trade associations or lobbying activities our company participates in contradicts the Paris Agreement, the company should provide recommendations and continuously review this as a basis for any necessary adjustments in our interactions with the organization.
- (III) Before deciding to participate in lobbying activities, the company shall assess whether the lobbying topic is climate-related and review its alignment with the Paris Agreement. If it contradicts the agreement, the company will refrain from participating.



V. Disclosure Requirements

- (I) The company is committed to transparency in relation to our participation in trade associations' climate positions and actions, and climate-related direct lobbying activities.
- (II) E.SUN will regularly disclose information regarding our engagement with the trade associations and climate-related direct lobbying activities, including their climate policy positions and actions, our contributions, and collaborative actions to support climate goals and initiatives.
- (III) Disclosure methods may include publishing reports, updates on our official website, or any other suitable means accessible to the public.

Appendix: Climate policy positions of trade associations and lobbying organizations

Organization	Type	Climate Position
The Bankers Association of the Republic of China	Trade Association	In line with the Paris Agreement
Trust Association of R.O.C.	Trade Association	In line with the Paris Agreement
Taiwan Securities Association	Trade Association	In line with the Paris Agreement
The Insurance Agents Association of the Republic of China	Trade Association	In line with the Paris Agreement
Asia Securities Industry & Financial Markets Association (ASIFMA)	Trade Association	In line with the Paris Agreement
Taiwan Financial Services Roundtable	Trade Association	In line with the Paris Agreement
Chinese National Futures Association	Trade Association	In line with the Paris Agreement
Securities Investment Trust & Consulting Association of the R.O.C.	Trade Association	In line with the Paris Agreement
R.O.C. Bills Finance Association	Trade Association	In line with the Paris Agreement
Taiwan Corporate Governance Association	Trade Association	In line with the Paris Agreement
Chinese Excellent Management Association	Lobbying	In line with the Paris Agreement
Center for Corporate Sustainability	Lobbying	In line with the Paris Agreement
National Quality & Sustainable Excellence Alliance	Lobbying	In line with the Paris Agreement
World Climate Foundation(WCF)	Lobbying	In line with the Paris Agreement
Partnership for Carbon Accounting Financials(PCAF)	Lobbying	In line with the Paris Agreement
Partnership for Biodiversity Accounting Financials(PBAF)	Lobbying	In line with the Paris Agreement
The Equator Principles Association	Lobbying	In line with the Paris Agreement
RE100	Lobbying	In line with the Paris Agreement
Carbon Disclosure Project(CDP)	Lobbying	In line with the Paris Agreement
Taiwan Wild Bird Federation	Lobbying	In line with the Paris Agreement
Global Views ESG Alliance	Lobbying	In line with the Paris Agreement
CommonWealth Sustainability CWS	Lobbying	In line with the Paris Agreement
Taiwan Net Zero Emissions Association	Lobbying	In line with the Paris Agreement