



遠東宏信
FAR EAST HORIZON

Far East Horizon Limited Sustainable Financing Framework

September 2023



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1. Far East Horizon Overview

Registered and established in Hong Kong, Far East Horizon Limited (“Far East Horizon” and the “Company”) is a conglomerate spanning across finance and industry with Hong Kong and Mainland China as main market and devoted to global business expansion. Since 2011, it has been listed on the Main Board of Hong Kong Stock Exchange with the stock code 03360.HK. With “integrating global resources and promoting industry development” as its mission and with serving real economy as the focus, over the years Far East Horizon has been leading the industry development and continuing to hold a position on the Fortune China 500 list and the Forbes Global 2000 list.

Embedded in the basic industry, Far East Horizon provides integrated financial services including financial leasing, commercial factoring, cross-border finance, infrastructure investment, equity investment, inclusive finance, and assets business in fields including urban public utility, healthcare, cultural tourism, engineering construction, mechanical manufacturing, chemical engineering & medicine, electronic information, people’s living consumption, and transportation & logistics, meanwhile conducting industry operations such as equipment operation, hospital operation, health care for the elderly and education.

Headquartered in Hong Kong, Far East Horizon has established operation centers in Shanghai, Tianjin and Guangzhou, and set up additional offices in more than 30 core cities, its subsidiaries forming an extensive service network covering the entire mainland China. With assets exceeding 300 billion yuan and over 20,000 employees, Far East Horizon has served more than 20,000 comprehensive financial clients and cumulatively invested more than 1000 billion yuan in real economy.

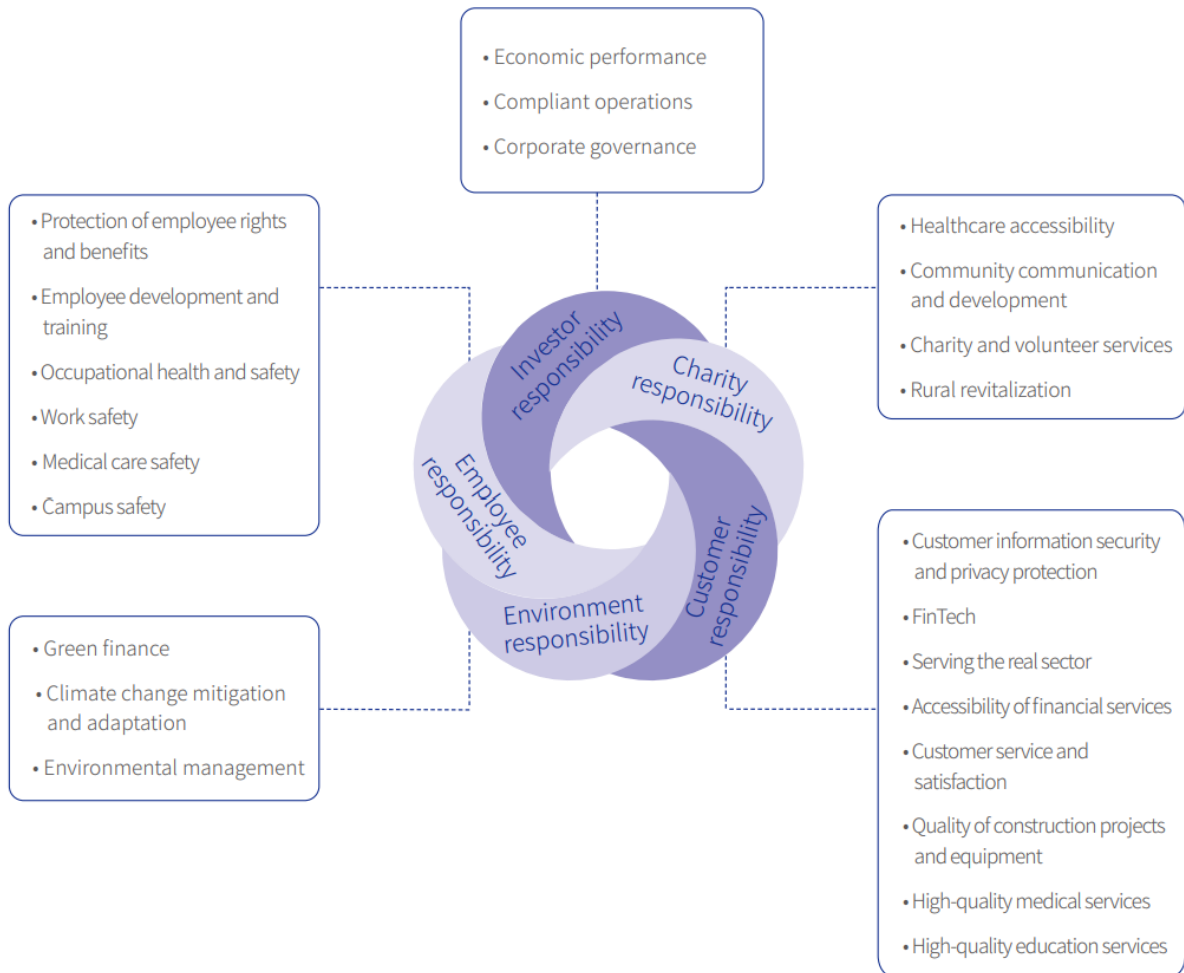


Network of Customer Service at Far East Horizon



2. Far East Horizon Sustainable Development Strategy

The Company has actively integrated of ESG elements into business management, and continuously established and improved the ESG management structure of the "Board of Directors – ESG Committee under the Board of Directors – ESG Task Force". Based on the characteristics of its business and the industry, the Company shouldered corporate social responsibilities (CSR) in five fields, namely investor responsibility, customer responsibility, employee responsibility, environmental responsibility and charity responsibility. With such efforts, the Company effectively ensured the implementation of ESG work, facilitated the healthy, continuous, steady and harmonious development of the industrial economy and society, and created significant value for stakeholders.



CSR Model of Far East Horizon



Investor Responsibility

Far East Horizon adopted a sound and prudent business and management model to create sustained value and returns for shareholders and investors. The Company vigorously promoted the full integration of ESG elements into its management and business operation and maintained regular communication with the interested parties. Taking into consideration the regulatory changes, industry hotspots and its own business characteristics in 2022, the Company collaborated with internal and external experts to identify and evaluate substantive ESG issues, adopted targeted management methods to improve ESG management and practice, and achieved rapid and steady ESG progress. In 2022, the Board of Directors held four meetings to perform its responsibilities for reviewing, deciding and supervising ESG matters. Under the authorization of the Board of Directors, the ESG Committee assisted and supported the Board of Directors and the management in fulfilling relevant ESG management responsibilities.

Customer Responsibility

The Company took effective measures to fulfill its customer responsibility, including serving the real economy, improving the quality of products and services and enhancing customer service experiences. For micro, small and medium-sized enterprises (MSMEs), it launched inclusive financial services and increased financial leasing support, so as to stimulate their innovative vitality and development momentum, improve their access to financial services, and facilitate the healthy, sustainable, stable and harmonious development of the real economy.

Environment Responsibility

Far East Horizon promoted green and low-carbon transformation from both operational and business perspectives, and took concrete actions to help achieve and implement the carbon peak and carbon neutrality goals, thus contributing to building an ecologically and environmentally friendly society. In 2022, the Company improved the carbon inventory work across the Group, made relevant carbon planning and implementation path, and specified the carbon peak and carbon neutrality goals: Taking 2021 as the base year, the Company will strive to achieve peak carbon emissions by 2025 and carbon neutrality in the whole value chain by 2050. In addition, the Company will further promote the "carbon peak and carbon neutrality goals" to be certified by the Science Based Targets (SBT) by 2025.

The Company actively explored the development and innovation of green finance products. In 2022, it successfully completed the first sustainability-linked syndicated loan and actively expanded its layout in the new energy photovoltaic field through Horizon Construction Investment. At the same time, the Company made reduction targets for energy consumption, water resource and waste management, and carried out target completion reviews on an annual basis and disclosed relevant information regularly. Far East Horizon formally became a TCFD supporter in April 2023. It will carefully identify, access and analyze climate change-related risks and opportunities for its operations and businesses, and take continued measures to mitigate and manage climate change impacts.



Employee Responsibility

Far East Horizon builds a corporate culture that advocates "one family". By establishing an employee care scheme that consists of care for female employees, support for employees in need and their family members, basic living allowance for staff and colorful staff activities, the Company works to enhance the employees' sense of well-being and belonging and builds itself into a happy workplace. The Company attaches great importance to personnel training. It has by far established a stratified and classified talent development system, which covers various types of key personnel and provides continuous support for employee growth and career development. In 2022, the Company upgraded the "Far East Academy E-learning" online learning platform into the Far East College. It also integrated high-quality internal and external resources, and effectively promoted training efficiency via the one-stop application of learning scenarios.

CSR Concept

Based on the core CSR Concept of "sharing of value created for the building of harmonious development", Far East Horizon is devoted to shouldering its social responsibility in five fields, including investor responsibility, customer responsibility, employee responsibility, environment responsibility, and charity responsibility, while keeping innovating and developing integrated industrial operation services in order to promote the healthy, continuous, steady and harmonious development of the industrial economy and the entire society to create value for all stakeholders.

In 2022, with outstanding ESG management practice, the Company was awarded the "Top Human Resources Management Awards" by an authoritative third-party organization in the human resources industry, and its MSCI ESG rating jumped from BB to A. Looking ahead, Far East Horizon will remain committed to its vision of "striving to build an excellent enterprise", and will follow the social responsibility philosophy of "responding to climate change, developing green finance and conducting green operation". An international perspective will be taken to promote the Company's transformation and continuous innovation, implement its ESG development strategy, improve its ESG management system, and continuously and effectively create value for all sectors of society.



3. United Nations Sustainable Development Goals (“SDGs”)

The United Nations Sustainable Development Goals (“Sustainable Development Goals” or “SDGs”) were long-term development goals formulated by the United Nations to foster sustainable transformation, solving social, economic and environmental problems by 2030 in a comprehensive approach.



Sustainable Financing Instruments launched by Far East Horizon will contribute to the following SDGs:

- SDG 3: Good Health and Well-Being
- SDG 4: Quality Education
- SDG 6: Clean Water and Sanitation
- SDG 7: Affordable and Clean Energy
- SDG 8: Decent Work and Economic Growth
- SDG 9: Industry, Innovation and Infrastructure
- SDG 11: Sustainable Cities and Communities
- SDG 12: Responsible Consumption and Production



4. Far East Horizon Sustainable Financing Framework

With reference to Far East Horizon's sustainable development strategy, the Company formulated the Far East Horizon Sustainable Financing Framework ("Framework") to define related standards, governance and processes for its financing and/or refinancing of Eligible Assets/Projects through potential launch of green, social and sustainable financing instruments (collectively as "Sustainable Financing Instruments" or "SFIs").

The Framework ensures all SFIs launched under the Framework are in line with the below Principles and its subsequent update(s) (if any) respectively (collectively as "Sustainable Financing Principles"):

- International Capital Market Association ("ICMA"), Green Bond Principles 2021¹
- ICMA Social Bond Principles²
- ICMA Sustainability Bond Guidelines³
- Jointly published by the Loan Market Association ("LMA"), Asia Pacific Loan Market Association ("APLMA") and Loan Syndications and Trading Association ("LSTA"), the Green Loan Principles 2023⁴
- Jointly published by LMA, APLMA and LSTA, the Social Loan Principles 2023⁵

For each Sustainable Financing Instrument launched under the Framework, Far East Horizon is committed to align with key pillars below as stated in Sustainable Financing Principles:

- (i) Use of Proceeds;
- (ii) Project Evaluation and Selection;
- (iii) Management of Proceeds; and
- (iv) Reporting

¹ Green Bond Principles, please refer to: <https://www.icmagroup.org/green-social-and-sustainability-bonds/green-bond-principles-gbp/>

² Social Bond Principles, please refer to: <https://www.icmagroup.org/green-social-and-sustainability-bonds/social-bond-principles-sbp/>

³ Sustainability Bond Guidelines, please refer to: <https://www.icmagroup.org/green-social-and-sustainability-bonds/sustainability-bond-guidelines-sbg/>

⁴ Green Loan Principles, please refer to: <https://www.lsta.org/content/green-loan-principles/>

⁵ Social Loan Principles, please refer to: <https://www.lsta.org/content/social-loan-principles-slp/>





(i) Use of Proceeds

All the net proceeds of Far East Horizon’s SFIs will be used to finance and/or refinance Eligible Green and/or Social Asset(s) and/or Project(s) under relevant Sustainable Financing Principles.

Financing and/or refinancing of Eligible Green and/or Social Asset(s) and/or Project(s) will be subject to a lookback period of 24 months.

Eligible Green Asset(s) / Project(s) Categories and Examples




| Eligible Green Asset(s) Categories ⁶ | Eligibility Criteria | Alignm ent with UNSDG ⁷ | Environme ntal Objectives ⁸ |
|---|---|---|--|
| Renewable Energy | <ul style="list-style-type: none"> • Generation, transmission, production of parts and equipment that facilitates the adoption of renewable energy: <ul style="list-style-type: none"> ○ offshore and onshore wind; ○ solar; ○ large hydropower (run-of-river hydropower and no artificial reservoir; or life-cycle GHG emissions threshold < 50gCO₂e/kWh or power density of electricity generation facilities > 10 W/m²) • Construction, operation, maintenance and upgrade of facilities and infrastructure for renewable energy generation, including electricity generating facilities, transmission network and base stations |  | Climate change mitigation |
| Clean Transportation | <ul style="list-style-type: none"> • Construction, maintenance, research and development of zero direct emission (i.e. electric and green hydrogen) transportation facilities, including: <ul style="list-style-type: none"> ○ Electric or green hydrogen-powered vehicle; ○ Electric rail transportation projects, including railway; rail tram; metro; and vehicle and infrastructure related to rail transportation ○ bus rapid transit systems (BRT) • Manufacture of key assets, systems, and components dedicated for zero direct emission vehicles and vessels |  | Climate change mitigation and pollution prevention & control |

⁶ Eligible Green Asset Categories referenced the Green Bond Principles, for full detail please refer to: <https://www.icmagroup.org/green-social-and-sustainability-bonds/green-bond-principles-gbp/>


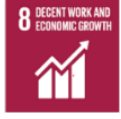



⁷ The mapping to UNSDGs is partially applied for demonstration only. For full mapping please refer to: <https://www.icmagroup.org/green-social-and-sustainability-bonds/mapping-to-the-sustainable-development-goals/>

⁸ Partial alignment to environmental objectives is partially applied for demonstration only. For full mapping please refer to: <https://www.icmagroup.org/assets/documents/Sustainable-finance/2021-updates/Green-Project-Mapping-June-2021-100621.pdf>



| Eligible Green Asset(s) Categories ⁶ | Eligibility Criteria | Alignment with UNSDG ⁷ | Environmental Objectives ⁸ |
|---|---|--|--|
| | <ul style="list-style-type: none"> Development and the construction of infrastructure dedicated to the charging of electricity and alternative fuels, including: <ul style="list-style-type: none"> charging station for electric vehicle and green hydrogen station | | |
| Sustainable water and wastewater management | <ul style="list-style-type: none"> Wastewater collection, treatment and recycling technologies and infrastructures, including: <ul style="list-style-type: none"> refurbishment or upgrade of wastewater treatment facilities that reduce at least 20% net average energy consumption of the related asset Technologies and facilities to promote water saving and sustainable water management, with the below threshold: <ul style="list-style-type: none"> abstraction and treatment of water with net average energy consumption of ≤ 0.5 kWh per cubic meter produced water supply; Leakage level: Infrastructure Leakage Level (“ILI”) ≤ 1.5 |   | Pollution prevention & control |
| Green Buildings | <ul style="list-style-type: none"> Green buildings that have or expected to receive regional, national, or international certifications, which will be also be applicable to hospitals, schools, or other buildings for commercial purposes: <ul style="list-style-type: none"> Chinese Green Building Evaluation Label – 3 star; U.K Building Research Establishment Environmental Assessment Method (BREEAM) – Very Good or above; U.S. Leadership in Energy and Environmental Design (LEED) – Gold or above; Hong Kong Green Building Council BEAM Plus Standards – Gold or above; Singapore Building and Construction Authority (BCA) Green Mark: Minimum certification of Gold^{PLUS} or above; Green Standard for Energy and Environmental Design of Korea (G-SEED): Level II or above; or Indian Green Building Council (IGBC) Rating Systems – Gold or above |  | Climate change mitigation and natural resources conservation |



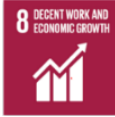





| Eligible Green Asset(s) Categories ⁶ | Eligibility Criteria | Alignment with UNSDG ⁷ | Environmental Objectives ⁸ |
|---|---|---|---------------------------------------|
| Energy Efficiency | <ul style="list-style-type: none"> Renovation or repair work that is certified by independent third party that energy efficiency of the renovated or repaired portion of the project has improved for at least 30% upon the completion of work Construction, operation, maintenance and upgrade of smart power grid, power storage system, smart metering system and other smart electricity systems that manage intermittency of renewables |    | Climate Change Mitigation |
| Pollution Prevention and Control | <ul style="list-style-type: none"> Construction, operation and maintenance of facilities, systems, or equipment for waste management and recycling. Including the collection, segregation, treatment and processing of all types of waste, with the aim of reuse, minimizing the amount of waste going to landfills or bringing valuable raw materials back to market. Construction, operation and maintenance of Waste-to-Energy projects (i.e. electricity generation with solid waste and sewage sludge) with the below thresholds: <ul style="list-style-type: none"> 25% waste-to-energy efficiency⁹; and life-cycle GHG emissions intensity below 100gCO₂e/kWh |   | Pollution prevention & control |

⁹ Part of the residual will be recycled while the remaining part not suitable for recycling will be disposed of at landfills



Eligible Social Asset(s) / Project(s) Categories and Examples

| Eligible Social Asset(s) Categories ¹⁰ | Eligibility Criteria | UNSDG Alignment ¹¹ |
|---|---|--|
| Access to Essential Services (Education)* | <ul style="list-style-type: none"> • Construction of public education facilities • Financial support to dedicated social groups, such as the unemployed or low-income individuals, including: public education facilities and loans for vocational education etc. |  |
| Access to Essential Services (Healthcare Services)* | <ul style="list-style-type: none"> • Construction of basic infrastructure for public healthcare services • Procurement of facilities and medicine for public healthcare services • Production of products and facilities for public healthcare services |  |
| Indirect Employment Generation through the Provision of Loans to Micro and Small Enterprises | <ul style="list-style-type: none"> • Provision of inclusive financing¹² to micro and small enterprises¹³ |  |
| Affordable Basic Infrastructure | <ul style="list-style-type: none"> • Facilities to provide clean drinking water for people living in areas with no or insufficient access of safe drinking water |    |

* Target population are predominantly general public in less developed areas in Mainland China

Note: Assets in each eligible category shall at least reach the threshold of relevant official green and/or social standards as recognized in the local jurisdictions. In case of no official standards locally recognized, corresponding international standards shall apply.

¹⁰ Eligible Social Asset Categories referenced the Social Bond Principles, for full detail please refer to: <https://www.icmagroup.org/green-social-and-sustainability-bonds/social-bond-principles-sbp/>

¹¹ The mapping to UNSDGs is partially applied for demonstration only. For full mapping please refer to: https://www.icmagroup.org/assets/documents/Sustainable-finance/2022-updates/Harmonised-Framework-for-Impact-Reporting-Social-Bonds_June-2022-280622.pdf

¹² For definition of "Inclusive Financing", please refer to 《中国人民银行关于对普惠金融实施定向降准的通知》（银发〔2017〕222号） for details: <http://www.pbc.gov.cn/zhengwugongkai/4081330/4406346/4693549/4085607/index.html>

¹³ "Micro and Small Enterprises" refer to the definition of micro and small enterprises as defined by the China National Development and Reform Commission, Ministry of Industry and Information Technology, Ministry of Commerce and the National Bureau of Statistics, for details, please refer to: https://www.gov.cn/zwqk/2011-07/04/content_1898747.htm



In any case, the Eligible Green and/or Social Asset(s) shall exclude the following sectors:

- Any industries or activities prohibited by the law of china, for example, child labor, gaming, adult entertainment, and businesses or activities with record of engaging in illegal business activities;
- Any assets or activities related to fossil fuels (e.g. “clean coal” projects, fossil fuel rail transportation projects, etc.);
- Weapons and ammunition;
- Mining and quarrying;
- Production and trade of distilled, refined and mixed alcoholic beverages; and
- Carbon intensive infrastructure, including new-built roads, bridges and airports etc.

(ii) Project Evaluation and Selection

Far East Horizon has established a mature governance framework to improve the decision-making mechanism and maintain a high level of governance. Regarding to features of the leasing businesses, it has constructed a comprehensive and uninterrupted management system.

First, various business departments can propose Green and/or Social Project(s), and validate the underlying potential green and/or social project(s) based on the Eligible Project Categories described in this Sustainable Financing Framework. When selecting Eligible Projects, Far East Horizon would evaluate their feasibility, and their underlying environmental and social risks for all projects.

Second, Far East Horizon will establish form a Sustainable Financing Working Group (the “Working Group”) that is composed of the following departments:

- Proceeds Management Centre
- Treasury Department
- Investor Relations Department
- ESG Task Force

Detailed Procedures:

Each business department will propose potential eligible green and/or social asset(s) to the Working Group. The Working Group will review all proposed green and/or social assets and evaluate their eligibility with reference to criteria set in the Far East Horizon Sustainable Financing Framework, to ensure the financed asset(s) and/or project(s) are in line with eligibility criteria as set under the Framework. Asset(s) in compliance with the Framework will be flagged as “Eligible Green and/or Social Asset(s)” and will form an “Eligible Green and/or Social Asset(s) List” (include all “Eligible Green and/or Social Asset(s)” approved by the Working Group). This ensures proceeds of the Sustainable Financing Instrument(s) will be invested into eligible green and/or social asset(s) in a timely manner. For refinancing projects, the Sustainable Financing Working Group will prioritize the eligible green and/or social project(s) that are more recent and mostly reflect Far East Horizon’s concept in social responsibility.

Annually, the Sustainable Financing Working Group will review the allocation of proceeds of the Eligible Green and/or Social Asset(s) List and determine if any necessary changes



needed (for example, if a project has amortized, been prepaid, sold or otherwise become ineligible) and facilitate ongoing reporting. The Sustainable Financing Working Group will decide any necessary update of the Eligible Green and/or Social Asset(s) List (such as replacement, deletion, or addition of assets) to ensure the Use of Proceeds are in line with requirements of relevant Sustainable Financing Instruments.

(iii) Management of Proceeds

The Proceeds Management Centre will manage and track the allocation of the proceeds from the launch of each Sustainable Financing Instrument, and for that reason, to establish the “Sustainable Financing Instruments Proceed Allocation Register (the “Register”), to independently record the allocation of proceeds of each Sustainable Financing Instrument independently. The proceeds will be deposited in the general funding accounts of The Proceeds Management Centre, all proceeds will be “earmarked” until allocation to eligible green and/or social project(s) in accordance to the Framework.

The Register will contain, for each Sustainable Financing Instrument, the below information:

- 1) Details of Sustainable Financing Instrument:
 - Pricing Date, Settlement Date and Maturity Date
 - Coupon or Interest Rate
 - Currency and Amount
 - ISIN, if applicable, etc.
- 2) Eligible Green and/or Social Asset(s) List, including the following information:
 - Eligible Green and/or Social Asset Categories
 - Summary of details of project(s) financed (e.g. amount, project description, age of the project)
 - Amount of allocated proceeds on each eligible green and/or social project
 - Expected environmental and/or social benefit
 - Balance of any unallocated amount of proceeds
 - Use of proceeds of any unallocated amount of proceeds
 - Other necessary information so that the issuance proceeds allocated to the Eligible Green and/or Social Project(s) is recorded at all times

Any balance of proceeds not allocated to Eligible Asset(s) will be held under the Proceeds Management Centre in accordance to the Company’s liquidity management policy, which might be temporarily invested in sustainable bonds issued by non-financial enterprises, short-term money market instruments with good ratings and market liquidity in the domestic and international markets or as cash, until being fully allocated into Eligible Green and/or Social Asset(s). The Company intends to reach full allocation of net proceeds for each Sustainable Financing Instrument within 24 months after launch.

Upon full allocation of proceeds, the Proceeds Management Centre will review the Eligible Projects financed by the Sustainable Financing Instrument(s) at least annually until their maturity, and make replacement as necessary (for instance, transfer of assets, assets no longer fulfil the eligibility criteria of green and/or social project as stated in this Framework),



to ensure the link of the Proceeds to the Eligible Asset(s) until the maturity of Sustainable Financing Instruments.

(iv) Reporting

1) Annual Bond Reporting:

Far East Horizon will disclose information of its Sustainable Bond issuance(s) on an annual basis in the Environmental, Social and Governance (“ESG”) Report available on the official website (<http://www.fehorizon.com>), including “Proceeds Allocation” and “Environmental and/or Social Benefit”:

1. Proceeds Allocation Aspect:

Information will be provided on amounts equal to the proceeds of the Sustainable Bond issued and provide disclosure on the below aspects:

- (i) Aggregate amount allocated to the various Eligible Green and/or Social Asset Categories
- (ii) Remaining balance of funds which have not yet been allocated
- (iii) Geographical distribution of projects allocated
- (iv) Subject to confidentiality, case study selected from Eligible Projects

2. Environmental and/or Social Benefit Aspect:

The Company will make best effort to report environmental and/or social benefit of Eligible Projects and its methodologies and assumptions applied. Subject to the nature of Eligible Asset(s) and information, The Company aims to include the following indicators:

| Eligible Green Asset(s) Categories | Potential Impact Indicators (Indicative) |
|--|---|
| Renewable Energy | <ul style="list-style-type: none"> • Renewable energy production (KWh) • GHG emissions avoided (tCO₂e) • Installed Capacity (KW) |
| Clean Transportation | <ul style="list-style-type: none"> • GHG emissions avoided (tCO₂e) • Reduced or avoided air pollutants¹⁴ • No. of passengers per km • No. of electric vehicles purchased • No. of EV charging stations and hydrogen stations built |
| Sustainable Water and Wastewater Management | <ul style="list-style-type: none"> • Water saved (m³) • Wastewater treated (m³) • Recycled water used(m³) • Reduced or avoided wastewater discharge (m³) |

¹⁴ Including NO_x, SO_x, PM, CO, and NMVOCs



| | |
|---|--|
| Green Building | <ul style="list-style-type: none"> • Number and type of certification of green building certifications obtained (m²) • GHG emissions avoided (tCO₂e) • Expected energy savings per year (KWh/m²) |
| Energy Efficiency | <ul style="list-style-type: none"> • GHG emissions avoided (tCO₂e) • Energy savings per year |
| Pollution Prevention and Control | <ul style="list-style-type: none"> • Reduced/avoided waste disposal (tons) • Produced regenerated raw material (tons) • GHG emissions avoided (tCO₂e) • Energy generated from Waste-to-Energy plant (MWh) |

| Eligible Social Asset(s) Categories | Potential Impact Indicators (Indicative) |
|---|---|
| Access to Essential Services (Education) | <ul style="list-style-type: none"> • No. of education/training hours provided • No. of students supported (and M/F ratio) • No. of new education facilities |
| Access to Essential Services (Healthcare Services) | <ul style="list-style-type: none"> • No. of new medication centre • No. of increased hospital bed capacity • No. of patients receive healthcare services or medication |
| Indirect Employment Generation through the Provision of Loans to Micro and Small Enterprises | <ul style="list-style-type: none"> • No. of loans disbursed to qualifying Micro and Small Enterprises • No. of employment opportunities created |
| Affordable Basic Infrastructure | <ul style="list-style-type: none"> • No. of beneficiaries provided with water supply • No. of infrastructure added/upgraded |

2) Annual Loan Reporting:

In accordance to the requests of lenders, Far East Horizon commits to report on the Sustainable Financing Instruments. Subject to feasibility, the company shall provide relevant information on the environmental and/or social impacts generated by the financed Eligible Projects, on the best effort basis.



5. External Review

Far East Horizon has engaged with Moody's Investors Service and Sustainable Fitch to provide two sets of Second Party Opinion reports based on the evaluation of the alignment of Far East Horizon Sustainable Financing Framework to the sustainable financing related principles. The Second Party Opinion reports by Moody's Investors Service and Sustainable Fitch will be published on the Far East Horizon official webpage (www.fehorizon.com).

6. Framework Amendment

Far East Horizon may review the Framework from time to time, including making adjustments to the Framework as newer versions of the relevant Sustainable Financing Principles become available in the marketplace.

Any significant updates will be subject to the prior approval of a qualified external review provider (e.g. Second Party Opinion).

The Far East Horizon Sustainability Financing Framework and any subsequent versions thereof will be made publicly available in Far East Horizon's ESG Report and/or on its official website.



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