



宏普建設股份有限公司

Hong Pu Real Estate Development Co.,LTD

HONG PU REAL ESTATE DEVELOPMENT CO.,LTD  
AND SUBSIDIARIES  
2025 Sustainability Report

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# About This Report

## Report Period and Scope

This report comprises the sustainability reports issued by Hong Pu Real Estate Development Co., Ltd. (hereinafter referred to as "the Company") and its subsidiaries (Chuan Yue Real Estate Development Co., Ltd. and Mitsubishi Development Co., Ltd.), which are collectively referred to as "the Consolidated Company". The period disclosed in this report is mainly the disclosure of major themes and sustainability performance for the fiscal year 2025 (from January 1, 2025 to December 31, 2025), and it is expected to be issued annually. There have been no restatements of information in this report as of 2025.

Publication Date: August 2026

Next Issue: August 2027

## Report boundaries

This report primarily discloses information on consolidated companies, with some information covering events prior to 2025 or extending to the most recent events in 2026.

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## Compilation principles

This report references the Global Reporting Initiative Sustainability Reporting Standards (hereinafter referred to as "GRI Standards") issued by the Global Reporting Initiative (GRI), as well as the Sustainability Accounting Standards Board (SASB) and the Climate-Related Financial Disclosures (TCFD) recommendations, to identify and disclose information on the consolidated company's core business's commitment to sustainability-related activities for rapid retrieval and inquiry. This report has not been assured by an independent third-party assurance provider.

## Report Contact Information

Hong Pu Real Estate Development Co.,Ltd and subsidiaries | Sustainable Development Group

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# Message from the Chairman

To All Those Who Care About the Sustainable Growth and Long-Term Success of the Consolidated Company:

To all our valued stakeholders, sustainable business practices are deeply embedded in the daily operations of Hong Pu Real Estate Development Co., Ltd. and its subsidiaries (the Consolidated Company). Through the publication of this Sustainability Report, we highlight non-financial performance information to demonstrate the consolidated company's commitment to corporate governance, environmental protection, and social responsibility, with the aim of earning the recognition and trust of all stakeholders.

The consolidated company regards sustainable development as its highest principle. We have established a Sustainability Development Task Force to strengthen stakeholder communication and actively participate in sustainable development through sound corporate governance, environmental sustainability, and social inclusion. We remain committed to creating positive social impact and promoting sustainable industry development. Looking back at year 2025, benefiting from strong export performance in the semiconductor and AI-related industries, the economic growth rate is estimated to reach a recent high. While economic indicators and the stock market have delivered impressive performances, the real estate market has not shared in this momentum and has instead undergone a downward adjustment. Following the central bank's implementation of its seventh round of selective credit control measures and the tightening of mortgage lending by banks, overall liquidity conditions remain constrained. Developers have consequently adopted a more conservative approach toward land acquisition, project launches, and financing strategies. Investment-driven demand has largely exited the market, giving way to more rational owner-occupier and upgrader demand, resulting in a market characterized by declining transaction volumes and gradually softening prices. The consolidated company's management team adheres to prudent risk management and professional governance, continuously implementing operational plans to maintain stable revenues and deliver value to investors.

Sound and transparent corporate governance is the foundation of the consolidated company's operations and a demonstration of our commitment to stakeholders. Through the effective operation of the Board of Directors, functional committees, and management team, we continue to strengthen corporate governance performance. In fulfilling our social responsibility, the consolidated company actively supports disadvantaged groups and promotes community engagement through various public welfare initiatives. We also encourage our business partners, employees, and their families to participate together and contribute to social well-being. Employees are the consolidated company's most valuable asset. We are committed to providing a safe, healthy, and positive workplace while supporting sustainable talent development through diversified training programs covering general, professional, and management competencies.

We place strong emphasis on employee health and well-being through regular health examinations, workplace health promotion initiatives, and continuous implementation of occupational safety and health measures. Guided by a risk management approach, we continuously improve the working environment and foster a healthy workplace culture. In response to global climate change challenges, the consolidated company actively advances innovation and integrates life-cycle considerations into research and development, procurement, and technical support to comply with international environmental regulations and meet the growing demand for green, low-carbon products, thereby reducing environmental impact. In 2022, the consolidated company adopted the TCFD framework and strengthened governance of climate-related risks and opportunities to mitigate the impact of climate change. To enhance operational energy efficiency, we select low-carbon office facilities, develop energy-efficient technologies and products, and implement the ISO 14064-1 greenhouse gas inventory management system. We also actively promote energy-saving initiatives, expand renewable energy usage, and improve energy efficiency. Looking ahead, the consolidated company will continue to strengthen and expand its presence in the Taiwan market while fulfilling its corporate sustainability responsibilities to achieve sustainable growth and uphold its role as a responsible corporate citizen. Guided by these commitments, we continue to promote environmental sustainability, energy conservation, green supply chain management, resource efficiency, and carbon reduction initiatives through innovation and operational excellence. In addition, the consolidated company remains committed to social engagement by integrating corporate resources with employees' voluntary participation in charitable and community activities. We encourage employees to take part in public welfare initiatives and community programs to create positive social impact and shared value for society and the environment.

Chairman W.L.Yu

# I. Company Profile

The consolidated company primarily engages in the leasing and sale of residential developments constructed by contracted builders, serving mainly first-time homebuyers and replacement-home buyers. Its core products focus on small- and medium-sized residential properties, supplemented by apartment complexes, villas, retail units, commercial facilities, industrial office buildings, and parking spaces.

Future Development Strategies of the Consolidated Company and the Impact of External Competition, Regulatory Policies, and Overall Economic Conditions:

1. The consolidated company will continue to focus primarily on Taipei City and New Taipei City, while selectively expanding into other regions with strong development potential. By targeting sites with convenient transportation access and well-established living amenities, the company will pursue self-developed projects, joint developments, and urban renewal projects. In addition to residential developments, premium office buildings for leasing and sales will become another major business focus.
2. Real estate development is both capital- and expertise-intensive. In addition to land acquisition strategies, success also depends on professional capabilities in product positioning, planning, and design. The consolidated company enhances its competitiveness through continuous market research, stringent project quality management, sound financial strength, and long-term brand building.
3. Although the market has entered a rising interest rate cycle, domestic interest rates remain at relatively moderate levels, and the company maintains a healthy financial structure. Going forward, the company plans to expand its portfolio of long-term recurring income assets while adjusting its business strategies in response to changing market conditions.
4. Amendments to the Equalization of Land Rights Act introduced by the Ministry of the Interior have slowed the sales absorption of high-priced properties, shifting market demand toward owner-occupied housing and mid- to lower-priced products. Nevertheless, the Central Bank continues to maintain an accommodative monetary policy, and money supply growth remains higher than economic growth, sustaining public demand for asset preservation. In particular, the Greater Taipei metropolitan area, supported by its large population base, continues to demonstrate solid underlying housing demand, and high-quality residential projects are expected to maintain strong market recognition.

Company Name: HONG PU REAL ESTATE DEVELOPMENT CO., LTD. ( "Hong Pu" ; TWSE: 2536)

Industry Classification: Listed Construction & Building Materials Company (Taiwan Market Observation Post System)

Company Address: 9F., No. 19, Sec. 2, Dunhua S. Rd., Da' an District Taipei City, Taiwan

Chairman: Wu-Long Yu

President: Wu-Long Yu

Paid-in Capital:3,328,087 thousand

Revenue Contribution by Region: Taiwan (100%)

Number of Employees: 39

Product Website:



## Project Timeline

2002 : Legacy

2004 : Legacy Double 、 Bellevue Double

2005 : MIHO 、 Art Map 、 Urban Retreat 、 Urban DJ 、 Taipei Lumina

2006 : Stellar 、 Jade 、 Hillside Manor 、 Laurel House

【Laurel House】 Recipient of the 7th National Golden Quality Award for Construction Excellence

National First Prize in the Planning & Design Category – Low-Rise Residential Division; Gold Award in the Planning & Design Category – Townhouse Residential Division

2007 : Retreat 、 Mystic Mountain 、 Empire Residence 、 Urban Lumina 、 New Swan Castle

【Empire Residence】 Recipient of the 13th Chinese Architectural Golden Stone Award

First Prize and Golden Stone Award in the Excellence in Planning & Design Category – High-Rise Residential Division, Taipei Region

2008 : Montaigne 、 Dreamland

2009 : Neo Tycoon Residence 、 Prestige Palace 、 Taipei People 、 Xihu Office Building 、 Wende Office Building

2010 : Elite Manor 、 Golden Laurel

2011 : Tokyo On

2012 : Seasons 、 West 、 Taipei Mansion 、 Mandarin House

2013 : Cypress Manor 、 Double Oaks 、 Economy and Trade 、 Platinum Jade

2014 : Bentley 、 Platinum 、 Bonsoir

2015 : Light Year (the World 、 the Leader) 、 Hong Pu New Star 、 Neo Residence

2017 : AMAX 、 Paris Mansion 、 Leisure Days

2018 : Hong Pu Park

2019 : World Trade Plaza

2020 : MGH Mitsui Garden Hotel

Recipient of the 22nd National Golden Quality Award for Construction Excellence

2023 : Central Park(Gold-Level Green Building Certification) 、 Palace Forever(Silver-Level Green Building Certification)

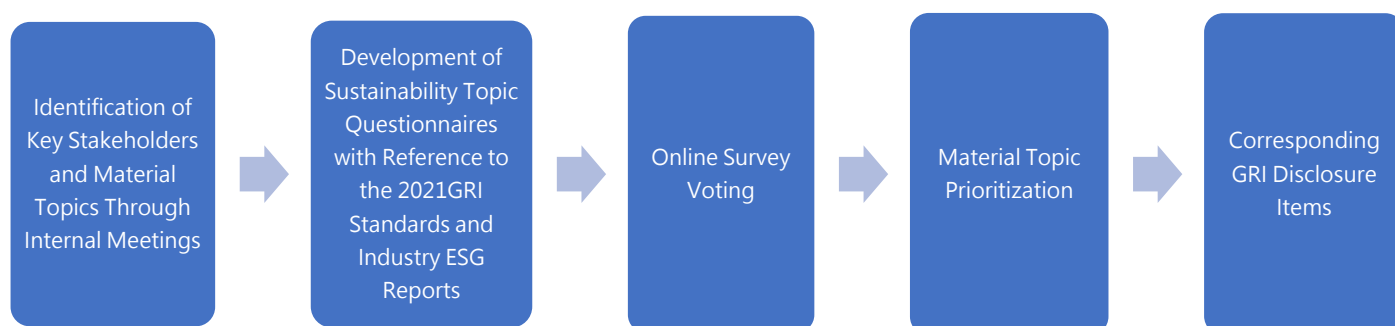
2024 : New Era Garden 2

2025 : New Era Garden 1 、 Garden Park (Gold-Level Green Building Certification)

# I. Sustainability Strategy Blueprint

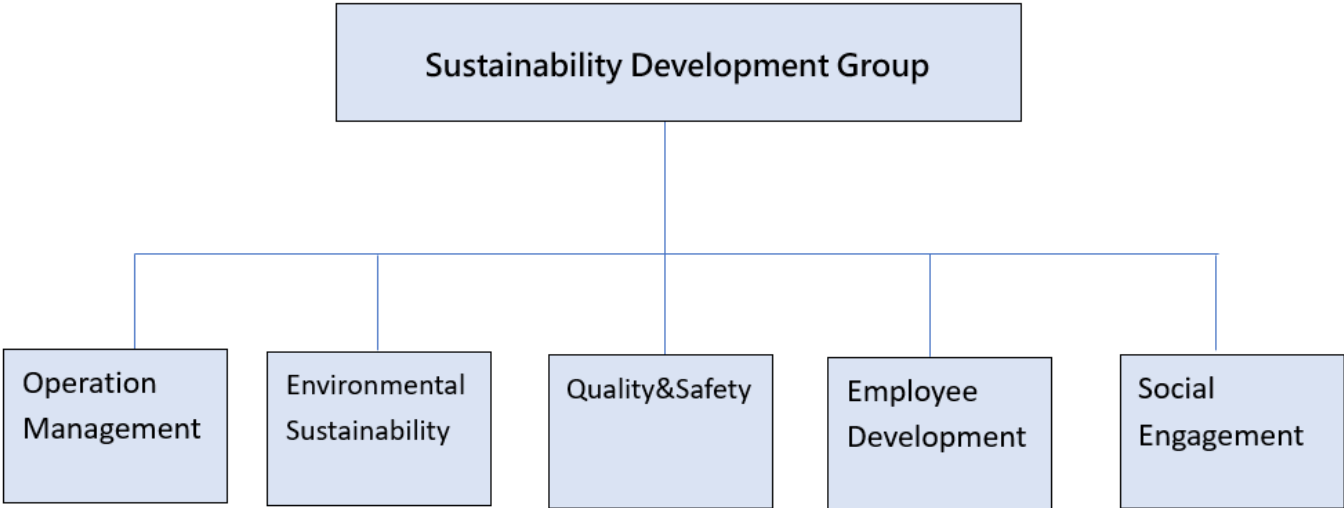
## 1.1 Sustainability Governance Framework

Stakeholder and Material Topic Identification Process



### Sustainability Development Group

For more than three decades, the consolidated company has upheld its “Macro Architecture” philosophy, maintaining a customer-centric approach and a commitment to excellence. Guided by its principles of integrity, pragmatism, and sustainable development, the company has actively advanced and implemented its corporate sustainability strategy. In 2022, the company established a Sustainability Development Committee consisting of five dedicated divisions: Operations Management, Environmental Sustainability, Quality & Safety, Employee Development, and Social Engagement. Led by the President as convener, the committee oversees the integration, execution, and monitoring of sustainability initiatives, while management teams are responsible for planning and driving related strategies and programs. The Sustainability Development Committee reports annually to the Board of Directors on the implementation and progress of sustainability initiatives, regularly reviewing performance and making adjustments where necessary to ensure the effective execution of sustainability policies. The consolidated company remains committed to incorporating the evolving lifestyle aspirations of each generation into its architectural developments, while contributing positively to the enhancement of Taiwan’s urban landscape. The information disclosed in this sustainability report was reviewed and approved by the Board of Directors, ensuring alignment with the review and approval processes of the highest governance body.



## Stakeholder Identification and Confirmation

### Identification and Confirmation of Key Stakeholders



Stakeholders are defined as groups that either influence or are influenced by the consolidated company. Each department initially identified stakeholder categories encountered through routine business operations. Based on the frequency of interaction, level of mutual influence, and degree of significance to both parties, the company conducted internal discussions and benchmarked industry practices to identify four key stakeholder groups of material importance to the consolidated company: shareholders, customers, employees, and suppliers.

## Stakeholder Communication Channels and Key Topics of Concern

Due to the differing roles and characteristics of its stakeholder groups, the issues of concern to each stakeholder category vary accordingly. The consolidated company actively maintains ongoing and constructive engagement with stakeholders through diverse communication channels, enabling stakeholders to stay informed of the company's operational developments in a timely manner. At the same time, the company is able to understand stakeholder expectations and respond promptly to their concerns and needs. The consolidated company reports to the Board of Directors at least annually on two-way communications with its key stakeholders.

Each department of the consolidated company collects key topics and concerns raised by major stakeholders through routine business interactions. These inputs are consolidated and reviewed by the ESG Development Group. In addition, with reference to the GRI Sustainability Reporting Standards 2021 and peer ESG reports, the company identified 16 sustainability topics covering economic, environmental, and social (including human rights) aspects, ensuring that the sustainability disclosures meet the GRI Standards' requirements for completeness and diversity.

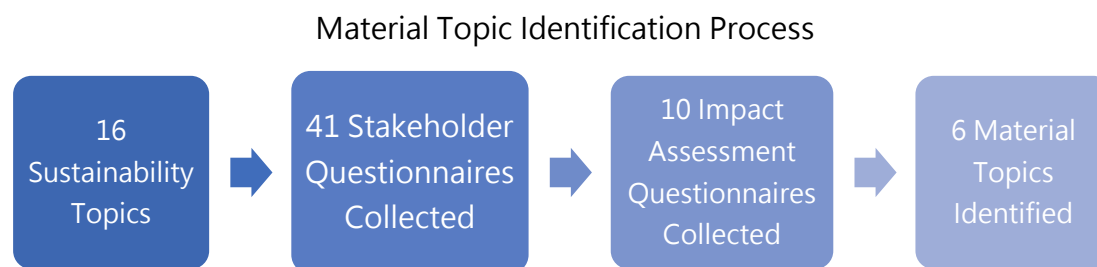
Stakeholders	Description	Topics of Concern	Communication Channels
Employees	The consolidated company respects all employees and regards them as its most valuable asset. Employee care is an integral part of daily management, and the company is committed to fostering a high-quality work environment. Regardless of race, religion, gender,	<ul style="list-style-type: none"> <li>• Talent Recruitment and Retention</li> <li>• Occupational Health and Safety</li> <li>• Talent Development and Training</li> <li>• Employee Welfare and Human Rights</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Contact Email</li> <li>• Labor-Management Meetings (held quarterly)</li> <li>• Regular Internal Meetings</li> <li>• Internal Education and Training Programs</li> </ul>

	age, or nationality, all employees are treated fairly and with respect.		
Customers	The consolidated company is committed to providing customers with safe, high-quality products and services. We highly value customer needs and feedback, and actively review customer opinions to develop improvement measures and conduct ongoing follow-up. Through continuous enhancement of service quality and competitiveness, the company strives to achieve the highest level of customer satisfaction.	<ul style="list-style-type: none"> <li>• Product and Service Quality and Safety</li> <li>• Green Building Development</li> </ul>	<ul style="list-style-type: none"> <li>• Customer Service Email and Telephone Hotline (over 3,000 inquiries annually)</li> <li>•Corporate Website</li> </ul>
Shareholders / Investors	The consolidated company serves as an effective communication bridge with shareholders and investors, enabling them to gain a clear understanding of the company' s operating performance and long-term business direction.	<ul style="list-style-type: none"> <li>•Operational Performance</li> <li>•Regulatory Compliance</li> <li>•Ethical Management</li> <li>•Risk Management</li> <li>•Greenhouse Gas and Energy Management</li> </ul>	<ul style="list-style-type: none"> <li>•Shareholders Meeting (held annually)</li> <li>•Financial Report Disclosure (quarterly financial reports, four times per year)</li> <li>•Investor Conference (held annually)</li> </ul>

	<p>The company remains committed to maintaining comprehensive and effective communication with stakeholders regarding its operational performance in a timely manner, while ensuring that information disclosure is complete, accurate, transparent, and prompt.</p>		<ul style="list-style-type: none"> <li>•Corporate Website</li> <li>•Telephone Communication (19 inquiries)</li> </ul>
Suppliers	<p>Suppliers are important business partners of the consolidated company. Through close collaboration, both parties work together toward sustainable operations and long-term growth. The consolidated company values effective communication with suppliers and is committed to ensuring communication efficiency and transparency of information to create mutually beneficial outcomes.</p>	<ul style="list-style-type: none"> <li>•Regulatory Compliance</li> <li>•Sustainable Supply Chain Management</li> <li>•Waste Management</li> <li>•Water Resource Management</li> </ul>	<ul style="list-style-type: none"> <li>• Contract Communication and Coordination (each construction site holds at least one weekly meeting with civil engineering and MEP contractors)</li> <li>•Telephone Communication (approximately 2,500 calls)</li> <li>•Fax Communication (approximately 10 documents)</li> <li>• Email Communication (approximately</li> </ul>

	<p>The company conducts all business transactions in accordance with the highest standards of business ethics. If any unlawful conduct is identified within the supply chain management process, suppliers are encouraged to report it directly to the company. Verified violations will be subject to strict disciplinary action.</p>		<p>1,800 emails)  • LINE  Communication Platform  (approximately 2,800 calls and 4,800 messages)</p>
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## Identification of Material Topics



Aspect	Sustainability Topics
Environmental	Greenhouse Gas and Energy Management; Green Building Development
Social (Including Human Rights)	Occupational Health and Safety; Talent Recruitment and Retention; Product and Service Quality and Safety
Economic	Operational Performance

Note: Corporate Governance, Risk Management, and Business Ethics are mandatory disclosure topics under the GRI Standards 2021. Therefore, although these topics are not identified as material topics for the current year, related information will still be disclosed in this report.

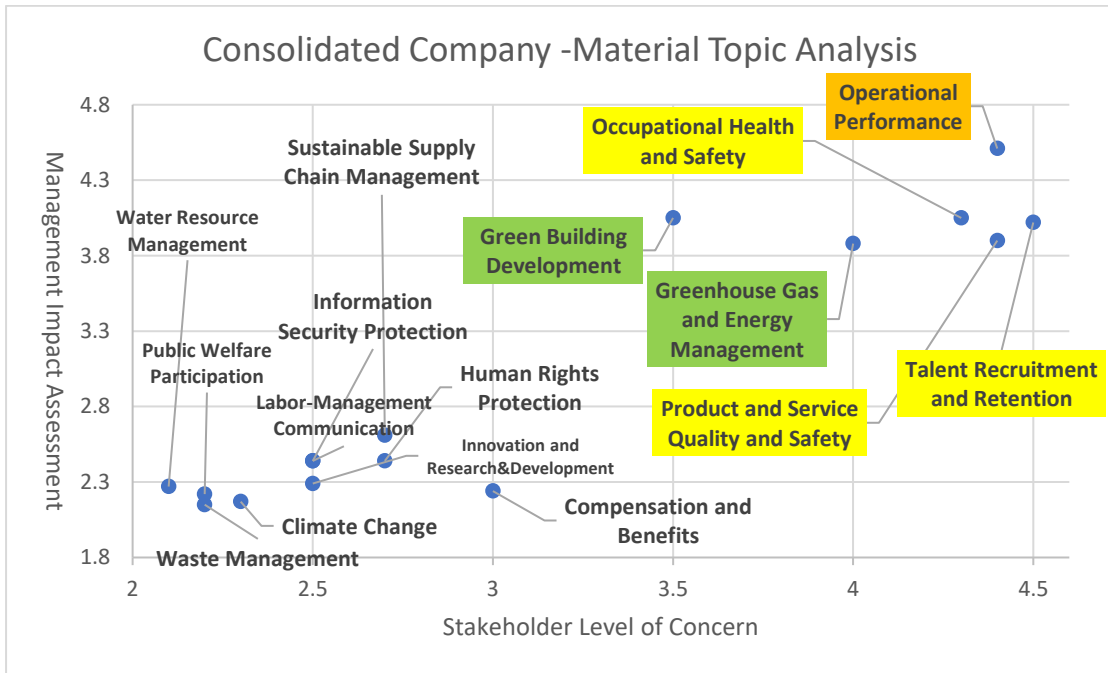
The Sustainability Development Group of the Company identified 16 sustainability topics and distributed online questionnaires to key stakeholders to assess the degree of impacts associated with each topic. A total of 41 valid responses were collected, including 10 from shareholders, 10 from employees, 7 from customers, and 14 from suppliers, providing stakeholder assessments of the impacts of each sustainability topic. In addition, an online questionnaire was distributed to 10 management representatives to evaluate the significance of each sustainability topic in terms of its impacts on the Company and its external environment.

The results of both assessments were consolidated to develop a materiality matrix, through which six material topics were identified as priorities for disclosure in the environmental, social (including human rights), and economic dimensions for the reporting year. These topics are Greenhouse Gas Emissions and Energy Management, Green Building Development, Occupational Health and Safety, Talent Attraction and Retention, Product and Service Quality and Safety, and Operational Performance.

The six material topics identified for 2024 represent both risks and opportunities for the company. Amid an increasingly challenging business environment, the company recognizes that pursuing operational performance, shareholder returns, and customer trust must not come at the expense of environmental quality or employee health and well-being. Any regulatory violation or misconduct could significantly damage the company's hard-earned reputation. Conversely, by transforming risks into opportunities and achieving a balance among economic performance, environmental sustainability, and social prosperity, the consolidated company will strengthen its long-term growth and advance toward sustainable development.

In 2025, as there were no significant changes in the consolidated company's operations, the material topics identified in the previous year were retained following discussions by the Sustainability Development Group and with reference to external expert opinions.

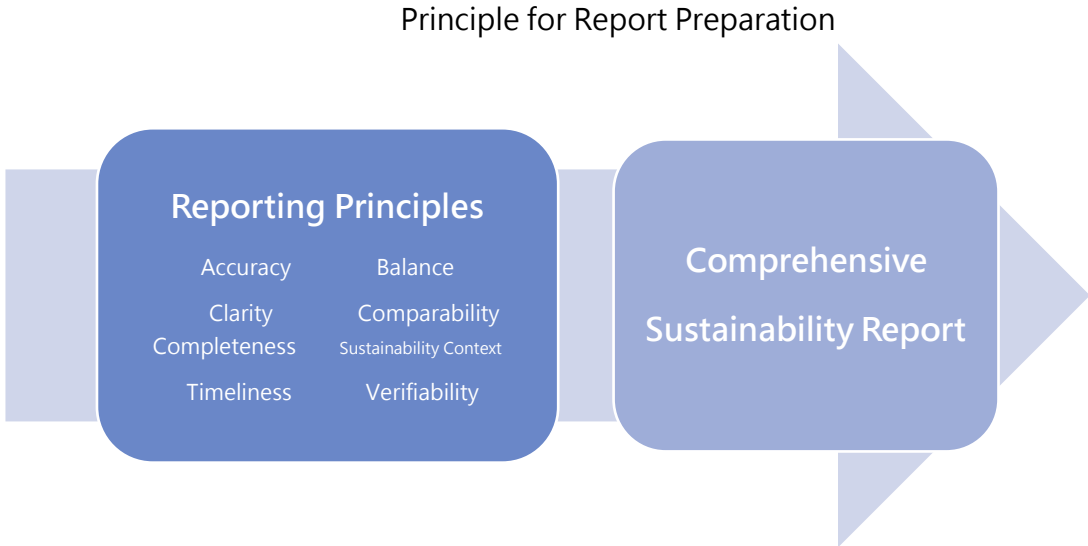
This report outlines the management approaches and relevant disclosures for each material topic. In addition, to ensure balanced sustainability reporting, the report also includes supplementary disclosures on the company's public welfare and community engagement initiatives.



Based on the 16 material topics identified, the company established three core ESG pillars for the reporting year: enhancing research and development capabilities to create greater profitability while strengthening information security to safeguard business confidentiality; fostering a healthy, safe, and supportive workplace for employees internally while building long-term and trusted relationships with customers externally; and collaborating with supply chain partners to promote energy conservation and carbon reduction, implement effective environmental management measures, and minimize environmental impact.



Key Material Topics in 2024	Key Material Topics in 2025	Changes
Operational Performance	Operational Performance	-
Talent Recruitment and Retention	Talent Recruitment and Retention	-
Occupational Health and Safety	Occupational Health and Safety	-
Product and Service Quality and Safety	Product and Service Quality and Safety	-
Greenhouse Gas and Energy Management	Greenhouse Gas and Energy Management	-
Green Building Development	Green Building Development	-



The consolidated company prepares its ESG Report in accordance with the GRI Reporting Principles. Based on the principle of Sustainability Context, the consolidated company transparently discloses its actions to address actual economic, environmental, and social conditions, including human rights, within its operational and surrounding communities to mitigate negative impacts. Under the principle of Completeness, the Report sufficiently reflects the consolidated company' s significant impacts on the economy, environment, and society. Under the principle of Accuracy, the disclosed information is presented with adequate precision and detail to enable stakeholders to evaluate the consolidated company' s ESG performance. Under the principle of Balance, the Report fairly presents both positive and negative performance to support objective stakeholder assessment.

Under the principle of Clarity, information is disclosed in a clear and accessible manner for stakeholder understanding. Under the principle of Comparability, the Report adopts internationally recognized ESG disclosure standards to facilitate analysis of the Company' s long-term performance. Under the principle of Timeliness, the consolidated company regularly publishes ESG Reports and provides timely ESG information to support stakeholder decision-making. Under the principle of Verifiability, the consolidated company ensures the accuracy of disclosed information through internal and external review procedures.

## Identification of Material Topics and Boundaries

Aspects	Sustainability Topics	Significance to the Consolidated Company and Impact Assessment	Impact Boundaries Across the Value Chain				Corresponding GRI Standard	Disclosure Sections
			The Consolidated Company	Upstream	Midstream	Downstream		
Corporate Governance	Product and Service Quality and Safety	Prioritize the quality of construction and engineering products to ensure building durability and user safety.	●		▲	▲	Custom Material Topics	2.3 Construction Quality and Safety
	Operational Performance	Strong performance attracts support from investors and financial	●	▲	●		GRI 201 Economic Performance 2016 GRI 207 Tax 2019	2.2 Operational Performance

		institutions, while poor performance may result in funding constraints and reduced competitiveness.						
Environment	Green Building Development	Green Building Development helps reduce energy consumption and carbon emissions while protecting the ecological environment.	●		▲	▲	Industry-Specific Topics	5.1 Green Building Development
	Greenhouse Gas and Energy Management	To prevent increases in greenhouse gas emissions, the consolidated company implements stringent energy-saving and carbon reduction measures to meet customer expectations.	●	●		▲	GRI 305 Emissions 2016	4.3 Greenhouse Gas and Energy Management

Social	Talent Recruitment and Retention	Attracting and retaining talented professionals enhances competitiveness, while talent loss may lead to insufficient expertise and project delays.	●		●	GRI 401 Employment 2016 GRI 402 Labor/Management Relations 2016	6.1 Talent Recruitment and Retention
	Occupational Health and Safety	Implement workplace health and safety measures to protect employee rights, as neglect may increase occupational injuries and legal risks.	●		▲	GRI 403 Occupational Health and Safety 2018	6.2 Occupational Health and Safety

Note: ● Direct Impact ▲ Directly Linked Through Business Relationships


### 1.2 ESG Strategic Blueprint of the Consolidated Company

The consolidated company adopts MACRO as its core sustainability philosophy, emphasizing Motivation through continuous innovation, Awesomeness in the pursuit of excellence, Rigorous Construction, cross-sector Collaborations, and Outstanding Projects. Guided by three strategic dimensions—Vision and Collaboration, Humanity and Community Care, and Green Low-Carbon Transformation—the consolidated company advances six key sustainability initiatives: Precision Construction Excellence, Sustainable Operations, Humanity and Community Care, Friendly Workplace and Talent Development,

Smart Low-Carbon Buildings, and Green Operational Resilience.


	<p>Vision and Cross-Sector Collaboration</p> <p>Enhance risk management awareness through visionary and stable operations, Strengthen the Company' s market-leading position in premium development.</p>	
Dimensions	Precision Construction Excellence	Sustainable and Stable Operations
Related Sustainability Topics	<ul style="list-style-type: none"> <li>• Product and Service Quality and Safety</li> <li>• Operational Performance</li> </ul>	<ul style="list-style-type: none"> <li>• Regulatory Compliance</li> <li>• Integrity Management</li> <li>• Risk Management</li> <li>• Sustainable Supply Chain Management</li> <li>• Climate Governance</li> </ul>
Strategic Pillars	Through visionary and stable operations, the consolidated company delivers architectural excellence through precision craftsmanship and establishes itself as a market leader in premium developments.	Enhance the ability to identify and manage operational risks, establish a sustainable and reliable supply chain, and build a resilient enterprise.
Description	<ul style="list-style-type: none"> <li>• Incorporate relevant safety features into product design to enhance safety standards.</li> <li>• Meet customer needs while strengthening long-term customer relationships.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish sustainable procurement practices by selecting high-quality materials to reduce future maintenance and repair costs.</li> <li>• Implement employee welfare and incentive policies to enhance sustainable operational performance.</li> <li>• Establish supplier evaluation mechanisms.</li> </ul>

		Regularly promote awareness of relevant regulations and risk management.
Short-Term Plans	<ul style="list-style-type: none"> <li>• Upgrade construction-related hardware and software systems.</li> <li>• Invite industry experts and suppliers to introduce innovative construction methods and technologies to enhance product value.</li> <li>• Select outstanding architects and structural engineers to strengthen product design quality.</li> <li>• Partner with qualified construction and MEP contractors to reduce project management pressure.</li> <li>• Strengthen customer communication by providing timely information and enhancing customer relationship management.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish supplier evaluation mechanisms and develop a qualified green supplier list.</li> <li>• Implement clear employee bonus and incentive policies.</li> <li>• Conduct training sessions and awareness programs on regulations, industry trends, and risk management.</li> <li>• Require contractors to adopt water mist cooling measures at construction sites to enhance workplace comfort.</li> </ul>
Mid- to Long-Term Plans	<ul style="list-style-type: none"> <li>• Shorten construction timelines, reduce costs, and enhance the Company' s competitiveness.</li> <li>• Integrate health-related features into development projects, such as collaborating with hospitals to provide blood pressure and heart rate monitoring services.</li> <li>• Understand resident needs and continuously refine customer service procedures to enhance</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct long-term evaluation and performance tracking of suppliers to establish supplier databases and enhance procurement competitiveness.</li> <li>• Select qualified suppliers based on supplier evaluation results.</li> <li>• Strengthen alignment between management and</li> </ul>

	<p>project design effectiveness.</p>	<p>the Company through employee stock ownership programs.</p> <ul style="list-style-type: none"> <li>• Establish construction material management and risk assessment mechanisms.</li> </ul>
<p>Quantitative Targets Tracking</p>	<ul style="list-style-type: none"> <li>• ESG and Operational Performance</li> <li>• Customer Satisfaction</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Training Hours</li> <li>• Number of Internal Whistleblowing Cases</li> <li>• Number of Regulatory Violations and Penalty Cases</li> <li>• Number of Corruption Cases</li> <li>• Supplier Sustainability Commitment Signing Rate</li> <li>• Establishment of Supplier Evaluation Mechanisms</li> <li>• Implementation of Employee Compensation Policies</li> </ul>
<p>Corresponding SDGs Topics</p>	 <p>The image displays five Sustainable Development Goals (SDGs) icons arranged in two rows. The top row contains three icons: SDG 8 (Decent Work and Economic Growth) with a bar chart and upward arrow, SDG 9 (Industry, Innovation and Infrastructure) with stacked cubes, and SDG 12 (Responsible Consumption and Production) with a circular arrow. The bottom row contains two icons: SDG 16 (Peace, Justice and Strong Institutions) with a dove and scales, and SDG 17 (Partnerships for the Goals) with interlocking circles.</p>	

	<p><b>Green Low-Carbon Transformation</b></p> <p>Through cross-sector collaboration with international teams, the consolidated company develops sustainable low-carbon and green building projects.</p>	
Dimensions	Smart Low-Carbon Buildings	Green Operational Resilience
Related Sustainability Topics	<ul style="list-style-type: none"> <li>• Green Building Development</li> <li>• Waste Management</li> </ul>	<ul style="list-style-type: none"> <li>• Water Resource Management</li> <li>• Greenhouse Gas and Energy Management</li> <li>• Biodiversity and Ecology</li> </ul>
Strategic Pillars	Promote smart low-carbon buildings through cross-sector collaboration, innovative construction methods, and waste reduction initiatives to advance sustainable development projects.	Enhance organizational focus on environmental, climate, and ecological issues by establishing environmental management policies and performance targets.
Description	<ul style="list-style-type: none"> <li>• Integrate green building design principles from the planning stage through implementation.</li> <li>• Establish waste management systems and implement waste reduction measures.</li> <li>• Develop internal and external waste sorting and recycling mechanisms.</li> <li>• Promote customer awareness of energy-saving and carbon reduction concepts through the sales process.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish energy-saving and carbon reduction policies for office operations.</li> <li>• Set environmental commitments and performance targets.</li> <li>• Strengthen employee environmental awareness through related initiatives and action programs.</li> <li>• Encourage customers and suppliers to participate in environmental protection and ecological restoration initiatives.</li> </ul>
Short-Term	<ul style="list-style-type: none"> <li>• Ensure projects comply with</li> </ul>	<ul style="list-style-type: none"> <li>• Foster an internal</li> </ul>

<p>Plans</p>	<p>Green Building Label certification standards.</p> <ul style="list-style-type: none"> <li>• Obtain seismic certification labels.</li> <li>• Establish waste sorting areas at construction sites.</li> <li>• Implement construction tool management measures and procedures.</li> <li>• Promote paperless digital workflows for meeting documentation.</li> </ul>	<p>environmental protection culture and promote green operational practices, including encouraging employees to use reusable bottles and utensils.</p> <ul style="list-style-type: none"> <li>• Conduct carbon inventories for the consolidated company to identify key emission hotspots and establish environmental data management mechanisms.</li> <li>• Establish green procurement policies.</li> <li>• Organize benchmarking visits to exemplary sites to enhance employee awareness of green operations.</li> </ul>
<p>Mid- to Long-Term Plans</p>	<ul style="list-style-type: none"> <li>• Adopt aluminum formwork construction methods to reduce labor shortages and construction waste.</li> <li>• Increase the use of green building materials to minimize waste generation.</li> <li>• Develop sustainable projects that incorporate circular reuse concepts.</li> <li>• Enhance smart and sustainable building facilities.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement effective carbon management policies based on carbon inventory results.</li> <li>• Incorporate ecological conservation initiatives into employee training and travel programs to strengthen environmental awareness.</li> <li>• Promote environmental protection commitments among key suppliers.</li> <li>• Establish green procurement targets and implementation measures.</li> <li>• Enhance digital operations to</li> </ul>

		<p>reduce paper consumption.</p> <ul style="list-style-type: none"> <li>• Integrate biodiversity considerations into project design.</li> </ul>
<p>Quantitative Targets Tracking</p>	<ul style="list-style-type: none"> <li>• LEED Green Building Certification Ratio</li> <li>• Waste Reduction Rate</li> <li>• Acquisition of Certifications (e.g., Green Building, Intelligent Building, and Seismic Certifications)</li> <li>• Green Building Material Usage Rate</li> <li>• Green Building Design Targets</li> <li>• Smart Building Design Targets</li> <li>• Tracking and Management of Excavated Soil and Construction Waste Disposal</li> </ul>	<ul style="list-style-type: none"> <li>• Project Performance in Carbon Reduction, Energy Saving, and Waste Reduction</li> <li>• Electricity Consumption</li> <li>• Carbon Emissions</li> <li>• Paper Reduction Volume</li> <li>• Greenhouse Gas Inventory Verification</li> <li>• Percentage of Green Procurement Expenditure</li> </ul>
<p>Corresponding SDGs Topics</p>	 <p>The image displays five Sustainable Development Goals (SDGs) icons arranged in two rows. The top row contains three icons: SDG 7 (Affordable and Clean Energy) with a sun and power symbol, SDG 11 (Sustainable Cities and Communities) with a city skyline, and SDG 12 (Responsible Consumption and Production) with a circular arrow. The bottom row contains two icons: SDG 13 (Climate Action) with a globe and eye symbol, and SDG 15 (Life on Land) with a tree and birds symbol.</p>	

	<p>Humanity and Community Care</p> <p>Invest in human capital to create shared value while strengthening community engagement and social impact.</p>	
Dimensions	Friendly Workplace and Talent Development	Humanity and Community Care
Related Sustainability Topics	<ul style="list-style-type: none"> <li>• Talent Recruitment and Retention</li> <li>• Occupational Health and Safety</li> <li>• Talent Development and Training</li> <li>• Employee Welfare and Human Rights</li> </ul>	Community Relations and Social Care
Strategic Pillars	In response to sustainability, declining birth rates, and labor shortages, the consolidated company promotes industry–academia talent development programs and fosters a friendly and safe workplace to strengthen its employer brand and attract and retain talent.	Support community development initiatives within projects and promote social and cultural well-being to enhance the Company’ s social impact.
Description	<ul style="list-style-type: none"> <li>• Enhance employees’ professional capabilities and industry knowledge.</li> <li>• Implement cross-departmental rotations to cultivate diversified talent.</li> <li>• Establish management systems to improve work performance.</li> <li>• Strengthen professional specialization to retain talent.</li> <li>• Optimize employee benefits and foster a positive workplace environment.</li> <li>• Promote industry–academia collaboration to build a talent pipeline.</li> <li>• Provide sunshade protection and cold drinking water at construction sites during summer.</li> </ul>	Incorporate universal design concepts that address the needs of an aging society.

	<ul style="list-style-type: none"> <li>• Strengthen construction site safety measures, including fall protection systems.</li> <li>• Encourage employees to obtain professional certifications through training programs to enhance supervision quality.</li> </ul>	
Short-Term Plans	<ul style="list-style-type: none"> <li>• Improve operational efficiency and implement flexible work schedules for construction projects to support work-life balance.</li> <li>• Provide subsidies for employee education and training programs.</li> <li>• Establish incentive mechanisms to encourage employees to obtain professional certifications.</li> <li>• Review and strengthen employee welfare programs.</li> <li>• Establish compensation adjustment policies.</li> <li>• Provide occupational safety insurance coverage for all employees.</li> <li>• Conduct regular occupational safety and health training programs.</li> </ul>	<ul style="list-style-type: none"> <li>• Support low-income families and disadvantaged groups through charitable initiatives.</li> <li>• Respond to an aging society by providing accessible facilities and design solutions.</li> <li>• Organize various seminars and engagement activities to strengthen employee cohesion.</li> </ul>
Mid- to Long-Term Plans	<ul style="list-style-type: none"> <li>• Provide employee career development programs.</li> <li>• Monitor future industry trends and establish talent development plans.</li> <li>• Promote employees' physical and mental well-being to reduce turnover rates.</li> <li>• Regularly organize cultural, artistic,</li> </ul>	<ul style="list-style-type: none"> <li>• Support local communities or designated social groups through sponsorship and outreach initiatives.</li> <li>• Collaborate with community leaders in project areas to support</li> </ul>

	<p>and employee engagement activities.</p> <ul style="list-style-type: none"> <li>• Establish comfortable and employee-friendly rest areas at construction sites.</li> </ul>	<p>the needs of elderly residents and disadvantaged children</p>
Quantitative Targets Tracking	<ul style="list-style-type: none"> <li>• Gender Ratio and Age Distribution of General Employees</li> <li>• Gender Ratio and Age Distribution of Management Personnel</li> <li>• Employee Training Hours</li> <li>• Training Program Satisfaction Rate</li> <li>• Employee Turnover Rate</li> <li>• Number of Occupational Injury Cases</li> <li>• Number of Grievance Cases</li> <li>• Grievance Resolution Rate</li> <li>• Employee Training Hours</li> <li>• Establish Talent Development Programs</li> <li>• Number of Internship Program Participants</li> </ul>	<ul style="list-style-type: none"> <li>• Number of Beneficiaries and Donation Participation Rate</li> <li>• Certification Acquisition Rate</li> </ul>
Corresponding SDGs Topics	  	

## Vision and Cross-Sector Collaboration

Enhance risk management awareness through visionary and stable operations to strengthen the Company' s market-leading position in premium developments.



## II. Precision Construction Excellence

### 2.1 Corporate Governance

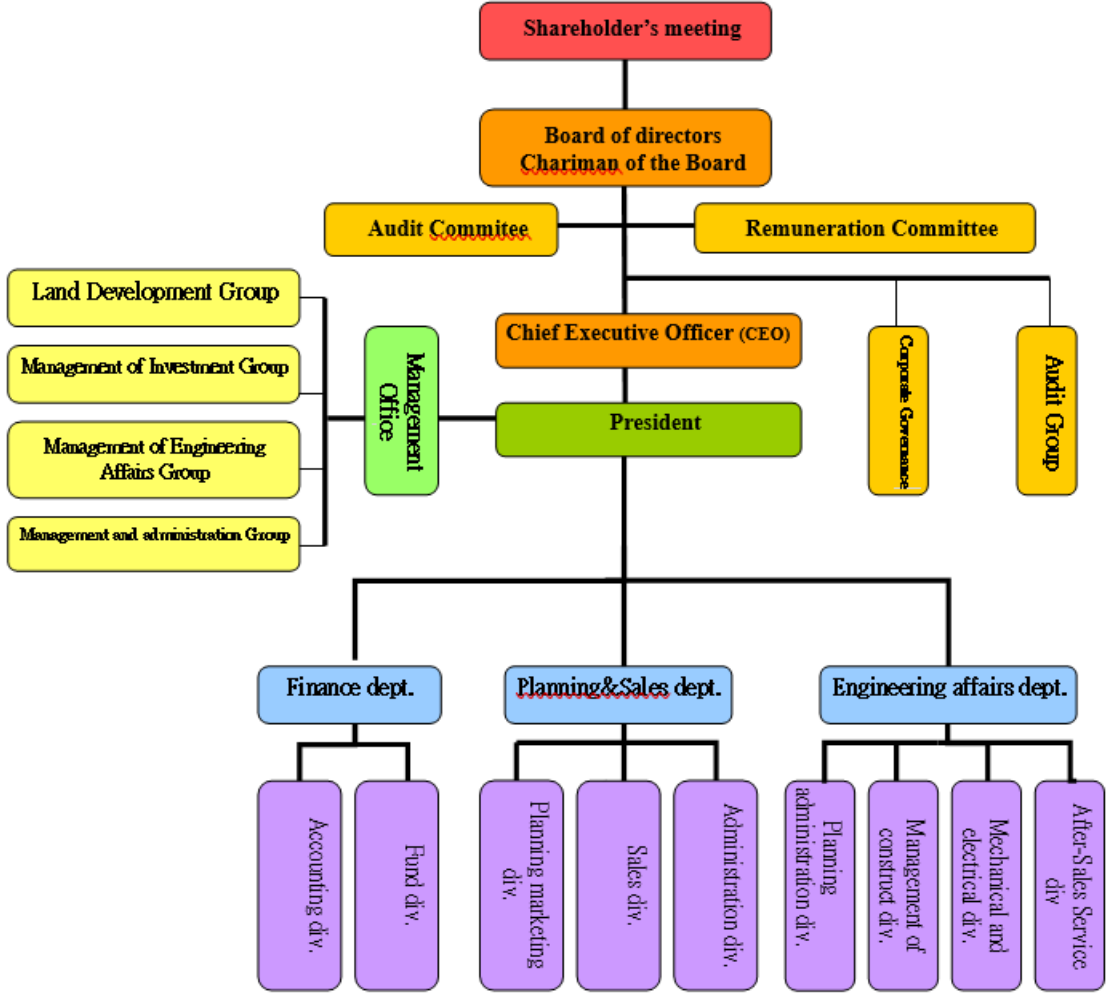
#### 2.1.1 Board Structure and Operations

The Board of Directors serves as the Company' s highest governing body. Through a sound corporate governance framework, the Company is committed to maintaining a transparent, accountable, and efficient operating environment to enhance corporate value and long-term competitiveness. The Audit Committee and Remuneration Committee were established under the Board to support its operations and functions. To strengthen operational efficiency and execution capability, the Chairman concurrently serves as President.

The Company does not have more than half of its directors concurrently serving as employees or managers and has expanded the number of independent directors. Independent directors actively participate in functional committees, providing professional recommendations for Board reference. This structure enables the Board to effectively supervise management, guide corporate strategy, and uphold corporate governance while fulfilling its responsibilities to the Company and shareholders.

Key material proposals, including the approval of financial statements, convening shareholders' meetings, and determining ex-dividend and ex-rights dates (where applicable), are submitted by the responsible departments for Board discussion and resolution. In 2025, the Company also reported to the Board on greenhouse gas inventory planning for the Company and its subsidiaries, as well as the preparation of the Sustainability Report. Details of Board resolutions are disclosed in the Company' s 2025 Annual Report.

Governance Structure of Hong Pu Real Estate Development



**Board Structure and Operations**

In accordance with the Company' s Articles of Incorporation, the Board of Directors shall consist of five to seven directors, each serving a three-year term and eligible for re-election. The Board convenes at least six meetings annually. In 2025, a total of eight Board meetings were held, with an average attendance rate of approximately 100% among all directors. Directors and independent directors are elected under a candidate nomination system in accordance with Article 198 of the Company Act. The number of independent directors shall be no fewer than three and shall account for at least one-fifth of all Board seats. The current Board consists of seven directors, including four independent directors, representing approximately 57% of the Board, and three employee directors, representing approximately 43% of the Board.

Functional Committees	Audit Committee	Remuneration Committee
Composition	Four members, all served by independent directors.	Three members, all served by independent directors.
Key Responsibilities	<ul style="list-style-type: none"> <li>• Ensure the fair presentation of the consolidated company' s financial statements.</li> <li>• Oversee the appointment (or dismissal), independence, and performance of the external auditors.</li> <li>• Ensure the effective implementation of the consolidated company' s internal control systems.</li> <li>• Ensure the consolidated company' s compliance with applicable laws and regulations.</li> <li>• Supervise the management of existing and potential risks of the consolidated company.</li> </ul>	Establish and regularly review performance evaluation standards, annual and long-term performance targets, and compensation policies, systems, standards, and structures for directors and managerial officers.
2025 Operational Performance	A total of eight meetings were convened in 2025, with full attendance by all members.	A total of two meetings were convened in 2025, with full attendance by all members

Note: Information regarding the operations of the Audit Committee and Remuneration Committee has been disclosed in the 2025 Annual Report.

## Board Diversity and Independence

The election of the Company's directors is conducted in accordance with the Articles of Incorporation and director election procedures. The composition of the Board shall take diversity into consideration and establish appropriate diversity policies based on operational needs, business characteristics, and development strategies. Such policies include, but are not limited to, diversity in gender, age, nationality, and cultural background, as well as professional knowledge and expertise. In addition, the qualifications of the Company's independent directors comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The current Board consists of three female directors, representing approximately 42.86% of all Board members. Information regarding directors concurrently serving positions within the Company and other companies, professional qualifications of Board members, independence of independent directors, and the number of independent directorships held in other public companies has been disclosed in the Company's 2025 Annual Report.

### Implementation the diversity situation of board members

Diversified core items  Name	Basic Component									Industry Experience		Professional Competence							
	Nationality	Gender	Employees of the Company	Age					Independent Directors' Tenure		Property	Marketing	Operational Judgment	Accounting and Financial Capabilities	Management Ability	Management Capabilities	Leadership	Decision-making Capacity	International Market View
				21-30	41-50	51-60	61-70	71-80	Below 3-year	Above 3-year									
Chairman: W. L. Yu Director: Hua-Zhan Investment Co., Ltd. Representative : W. L. Yu 2024.06.05 take office 2025.06.19 renewed	R.O.C.	M	✓		✓						✓	✓	✓	✓	✓	✓	✓	✓	✓
Director: Fu-Da Investment Co., Ltd. Representative: W.K. Tuan 2025.06.19 take office	R.O.C.	F	✓	✓							✓	✓	✓	✓	✓	✓	✓	✓	✓
Director: Fu-Yi Investment Co., Ltd. Representative : S. C. Huang 2025.06.19 take office	R.O.C.	M	✓		✓						✓		✓		✓		✓	✓	✓
Independent Director: H.K.Li 2022.06.15 take office 2025.06.19 renewed	R.O.C.	M		✓					✓			✓	✓	✓	✓	✓	✓	✓	✓
Independent Director: M.Y. Ho 2022.06.15 take office 2025.06.19 renewed	R.O.C.	M		✓					✓			✓	✓	✓	✓	✓	✓	✓	✓
Independent Director: C.H.Lin 2025.06.19 take office	R.O.C.	F		✓					✓			✓		✓			✓	✓	✓
Independent Director: P.J.Hsu 2025.06.19 take office	R.O.C.	F		✓					✓				✓				✓	✓	✓

## Conflict of Interest Avoidance

The Company's procedures for preventing and mitigating conflicts of interest are governed by the Code of Ethical Conduct, Procedures for Ethical Management and Guidelines of Conduct, and Rules of Procedure for Board Meetings. Directors, managerial officers, and other related parties attending Board meetings are required to maintain a high standard of integrity and self-discipline. Any party with a vested interest in matters under discussion shall disclose the nature of such interests during the meeting. Where a conflict of interest may compromise the Company's interests, the relevant party shall abstain from discussion and voting and may not exercise voting rights on behalf of other directors. Directors are also expected to avoid improper influence or mutual support. Information regarding conflict of interest avoidance by Board members has been disclosed in the Company's 2025 Annual Report.

## Board Effectiveness and Performance Evaluation

To strengthen directors' professional knowledge and competencies and support the effective fulfillment of their duties, the Company arranges director training programs on a regular basis based on self-assessment results and policy initiatives. In 2025, all directors completed continuing education in accordance with the *Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies*. Training topics covered corporate governance, regulatory compliance, and sustainable development, with total training hours reaching 63 hours. Detailed training information has been disclosed on the Market Observation Post System (MOPS). Each director accumulated 6 hours of training in sustainable development in 2025

Training Topics	Course Content	Participants	Number of Participants
Professional Training Courses	2025 Cathay Pacific sustainable finance and climate change summit.	Independent Directors, Chairman of the Board, and Directors	7 Participants
	114 Insider Trading Prevention Awareness	Independent Directors	2 Participants

	Seminar		
	114 Legal Compliance Seminar on Insider Equity Transactions	Independent Directors	2 Participants
	114 Taiwan Capital Market Development Summit Forum	Independent Directors	1 Participants
	Key Considerations and Impacts of IFRS S1/S2 on Internal Control and Internal Audit	Independent Directors	1 Participants
	Anti-Money Laundering Act: Perspectives from Judicial Practice	Independent Directors	1 Participants
	Corporate Governance Forum	Independent Directors	1 Participants

To strengthen corporate governance and enhance Board effectiveness, the Company has established the *Board Performance Evaluation Policy* to set performance objectives and improve Board operations. Performance evaluations are conducted annually for the Board as a whole, individual directors, and functional committees. Evaluation results serve as reference criteria for director nomination and selection, as well as for determining individual director compensation. The 2025 performance evaluation results for the Board and functional committees were reported to the Board and disclosed in the Company' s 2025 Annual Report.

Board Performance Evaluation Dimensions	Individual Director Performance Evaluation Dimensions	Functional Committee Performance Evaluation Dimensions
<ul style="list-style-type: none"> <li>• Participation in Company Operations</li> <li>• Enhancement of Board Decision-Making Quality</li> <li>• Board Composition and Structure</li> <li>• Director Nomination and Continuing Education</li> <li>• Internal Control Systems</li> </ul> <p>The Board self-evaluation score was 96.11 out of 100.</p>	<ul style="list-style-type: none"> <li>• Understanding of Corporate Objectives and Responsibilities</li> <li>• Awareness of Directors' Duties and Responsibilities</li> <li>• Participation in Company Operations</li> <li>• Internal Relationship Management and Communication</li> <li>• Professional Competencies and Continuing Education of Directors</li> <li>• Internal Control Systems</li> </ul> <p>The individual director self-evaluation score was 96.04 out of 100.</p>	<ul style="list-style-type: none"> <li>• Participation in Company Operations</li> <li>• Understanding of Functional Committee Responsibilities</li> <li>• Enhancement of Functional Committee Decision-Making Quality</li> <li>• Functional Committee Composition and Member Selection</li> <li>• Internal Control Systems</li> </ul> <p>The overall functional committee evaluation score was 92.31 out of 100.</p>

**2.1.2 Compensation Policy**

The compensation structure for the Company' s directors and managerial officers consists of fixed and variable compensation. In accordance with the Company' s Articles of Incorporation, where annual profits are generated, employee compensation and director remuneration shall first be allocated. Employee compensation shall account for no less than 1% of annual profits and may be distributed in shares when converted into capital, while director remuneration shall not exceed 3%. At least 1% of employee compensation shall be allocated to non-management employees.

Where the Company has accumulated losses from prior years, such losses shall first be offset before allocating employee compensation. The remaining balance shall then be distributed in accordance with the prescribed ratios. Employee compensation distributed in cash or shares may also be granted to eligible employees of subsidiaries. Matters relating to employee compensation and director remuneration are handled in accordance with applicable regulations and approved by the Board of Directors.

Director remuneration is determined in accordance with the Company' s Articles of Incorporation and reviewed by the Remuneration Committee, with reasonable compensation granted based on the Company' s operating performance. Compensation policies for the President and Vice Presidents are established with reference to industry salary benchmarks, individual responsibilities, and contributions to the Company.

The compensation determination process also considers the Company' s overall operating performance, future industry risks, and development trends. Compensation systems are reviewed and adjusted in a timely manner based on operational conditions and applicable regulations to maintain a balance between sustainable development and risk management.

### 2.1.3 External Engagement and Public Policy Participation

The consolidated company did not make any political contributions in 2025.

Unit Name	Year of Participation	Participation Role	Organizational Purpose of External Associations
Taipei Real Estate Development Association	1988 (The Company)	Member	Safeguard and advance the common interests of the industry while addressing improper business practices.
	2011 (Subsidiary – Chuan Yue Real Estate Development Co., Ltd.)		
	2024 (Subsidiary – Mitsubishi Development Co., Ltd.)		

Taoyuan Real Estate Development Association	2021	Member	Safeguard and advance the common interests of the industry while addressing improper business practices.
Tainan Real Estate Development Association	2022	Member	Promote industry collaboration, serve members, enhance quality standards, and contribute to society.

## 2.2 Operational Performance

### 2.2.1 Material Topic Management

Material Topics	Operational Performance
Significance	Stable profitability enables the Company to create new business opportunities and strengthen industry competitiveness, generating long-term economic value.
Policy Commitments	Maintain sound financial management, strategically develop high-potential markets, plan products aligned with market demand, develop long-term revenue-generating projects, and collaborate with high-quality construction teams to strengthen brand value and competitiveness.
Management Actions	Conduct market research in collaboration with sales agencies and architects to optimize project planning, select qualified contractors for construction, assign on-site supervision teams, and obtain occupancy permits according to project schedules to ensure operational quality.
Resources Invested	Business Planning Division, Engineering Department, and Engineering Management Office under the Office of the President
Evaluation Mechanisms	Submit future operational plans to accelerate sales and project execution while shortening operational cycles.

## 2.2.2 Operational Performance

Unit: NT\$ Thousand

Year	2023	2024	2025
Operation revenue	3,233,143	2,449,455	10,460,323
Operation cost	2,324,443	1,892,560	8,255,391
Employee Compensation and Welfare Expenses	65,430	74,723	96,588
Income tax expenses	23,220	18,884	210,577
Cash dividends	166,405	166,404	166,405
Donations	50	500	35
<b>Economic Value Retained (Revenue less other expenditures)</b>	<b>653,595</b>	<b>296,384</b>	<b>1,731,327</b>

Note: No government subsidies were received in 2025; figures for 2023–2025 are presented on a consolidated financial basis.

## 2.2.3 Tax Management

Effective tax management is essential to fostering a sound business environment and supporting economic development. Lawful tax compliance is also critical for enterprises, as it helps reduce tax-related risks while demonstrating corporate social responsibility. The consolidated company designates its finance department as the responsible unit for tax management to ensure accurate tax payments and timely fulfillment of tax filing obligations.

The consolidated company's operations are located entirely in Taiwan, with 100% of taxes paid in accordance with the tax laws of the Republic of China (Taiwan). Income tax expenses are regularly disclosed in financial reports and annual reports to shareholders. The statutory corporate income tax rate in Taiwan is 20%, and the consolidated company paid NT\$210,577 thousand in income tax expenses in 2025.

## 2.3 Construction Quality and Safety

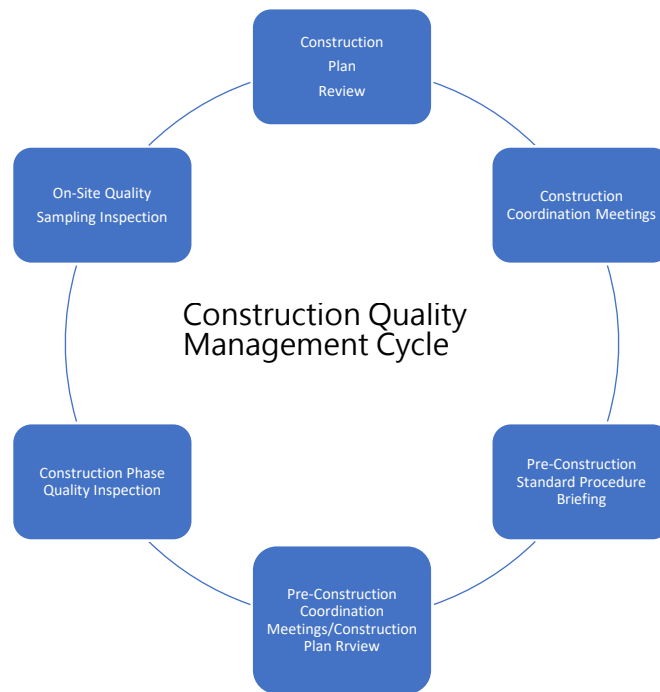
### 2.3.1 Material Topic Management

<b>Material Topics</b>	Construction Quality and Safety			
<b>Significance</b>	Prioritize structural safety, prudent development, and high-quality construction to meet customer needs and strengthen brand value.			
<b>Policy Commitments</b>	Guided by the philosophy of “visionary and stable operations,” the consolidated company is committed to ensuring residential safety and building quality while enhancing corporate competitiveness.			
<b>Management Actions</b>	Establish construction safety management plans prior to project commencement and assign on-site supervisors to monitor construction site conditions and personnel safety.			
<b>Resources Invested</b>	Responsible and Coordinating Units for Quality Inspection at All Levels :			
	Quality Control Level	Responsible Unit	Coordinating Unit	Remarks
	Level 1 Quality Control	Contractors	Subcontractors	Quality Control
	Level 2 Quality Control	Site Directors and Project Engineers	Design Consultants	Quality Assurance
Level 3 Quality Control	Engineering Department	Management at All Levels	Quality Inspection	
<b>Evaluation Mechanisms</b>	<ul style="list-style-type: none"> <li>● Pre-Work Safety Training and Hazard Communication (Daily)</li> <li>● Self-Inspection Safety Checklist (Daily)</li> <li>● Occupational Safety Committee Meetings (Monthly)</li> </ul>			

### 2.3.2 Construction Quality Management

Guided by its commitment to delivering excellence and enhancing customers’ quality of life, the consolidated company implements rigorous construction quality standards,

inspection procedures, and management controls to consistently deliver high-quality development projects.



The consolidated company implements a three-tier quality management system to ensure rigorous construction quality control. In addition to requiring all contractors to conduct self-managed quality control, second-tier quality assurance is carried out by the project supervision unit. Third-tier quality control is conducted through regular inspections by on-site architectural and MEP supervisors from the Engineering Department, as well as unscheduled inspections by management at all levels. These measures ensure construction quality consistently meets established standards.

#### Quality Management and Control :

##### (1) Quality Control at All Levels:

This refers to the hierarchical quality inspection procedures conducted by personnel ranging from on-site project engineers to management units. The classifications are defined as follows:

1. Level 1 Quality Control:  
Quality inspection activities and records conducted by project contractors.
2. Level 2 Quality Control:  
Quality review procedures and signed inspection records conducted by supervising architects.
3. Level 3 Quality Control:  
Regular quality inspections conducted by the consolidated company' s on-site management personnel and unscheduled inspections conducted by management at all levels.

(2) Quality Management Procedures:

1. Prior to the commencement of construction work by subcontractors, contractors shall convene pre-construction coordination meetings to explain construction requirements, regulations, and inspection standards. Contractors shall also submit construction plans for each work item for review. Each construction plan shall include the following:
  - (1) Construction specifications
  - (2) Standard construction drawings
  - (3) Scope, quantity, and details of construction work
  - (4) Planned construction schedule
  - (5) Construction workflow and standard operating procedures
  - (6) Key quality inspection items, inspection methods, inspection frequency, inspection standards, and checklists
  - (7) Nonconformance repair procedures
  - (8) Alternative solutions for non-repairable defects
2. Construction plans submitted by contractors for each work item are jointly reviewed and approved by supervising architects, structural engineers, and the Company' s on-site management personnel before implementation.

Quality Control Levels	Responsible Unit	Quality Management Procedures
Level 1 Quality Control – Contractors Self-Managed Quality Control	Contractors	During each construction phase, contractors conduct comprehensive self-inspections for all work items. Upon completion and confirmation of compliance, relevant inspection records are prepared and submitted to the responsible units for Level 2 and Level 3 quality inspections.
Level 2 Quality Control – Quality Assurance	Supervising Architects	The supervising unit conducts and oversees quality inspections during each construction phase in accordance with the approved construction plans. Inspection results are documented in inspection records for each work item, with compliance status clearly determined.
Level 3 Quality Control – Quality Inspection	On-Site Supervisors of the Engineering Department of the Consolidated Company	The on-site supervisors of the Engineering Department of the consolidated company conduct quality inspections in accordance with approved construction plans by:  1. Supervising whether contractors properly implement self-inspection procedures for all construction works.  Conducting quality inspections at designated hold points for each work item, with inspection results consolidated into inspection records. In cases of nonconformance, contractors

		<p>are required to provide before, during, and after improvement photographs. Subsequent construction phases may proceed only after on-site verification confirms corrective actions have been completed.</p>
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Quality inspection results are classified into major deficiencies and minor deficiencies. Major deficiencies refer to nonconformance related to material quality, construction quantity, dimensions, specifications, or approved drawings, while minor deficiencies refer to issues that can be corrected immediately and do not fall within the above categories.

The on-site supervision unit is responsible for implementing corrective actions and completing improvements within the required timeframe. For major deficiencies, the Engineering Department shall be notified to conduct re-inspections. For minor deficiencies, photographic records of completed improvements shall be retained as supporting evidence for case closure.

In the event of nonconforming work or materials at construction sites, the site manager shall immediately identify and isolate the affected scope, quantity, and status through appropriate labeling and segregation measures. Nonconforming items shall be controlled and handled in accordance with established nonconformance management procedures.

Through rigorous quality control measures covering construction materials, pre-construction design and review, and construction execution, the consolidated company reported no violations of health and safety regulations related to products and services in 2025.

## III. Sustainable and Stable Operations

### 3.1 Regulatory Compliance and Ethical Management

#### 3.1.1 Material Topic Management

<b>Material Topics</b>	Regulatory Compliance
<b>Significance</b>	Comply with applicable laws and regulations to avoid penalties, protect corporate reputation, and prevent financial losses.
<b>Policy Commitments</b>	Committed to residential safety, the consolidated company develops compliant projects in accordance with national safety regulations and environmental policies to ensure building quality and occupant safety.
<b>Management Actions</b>	Require internal personnel to comply with regulatory requirements to ensure smooth and compliant operations.
<b>Resources Invested</b>	The Company actively participates in real estate development associations to support project approval requirements and stay informed of the latest market regulations and policy developments. Relevant departments continuously monitor and comply with regulations related to real estate development.
<b>Evaluation Mechanisms</b>	The Company has established the Procedures for Handling Reports of Illegal, Unethical, and Dishonest Conduct and Internal Control Systems in conjunction with internal audit operations to strengthen anti-corruption practices. Reporting channels are provided to facilitate the reporting of misconduct. The Company's stakeholder section ( <a href="https://reurl.cc/VYxEGQ">https://reurl.cc/VYxEGQ</a> ) also provides dedicated contact channels for reporting unlawful or unethical behavior.

#### 3.1.2 Regulatory Compliance

##### Policies and Management Approaches

The consolidated company complies with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, regulations governing listed companies, and other applicable laws and regulations as the foundation for ethical management. Operational procedures and management policies are regularly updated by relevant departments in accordance with regulatory developments.

To strengthen compliance with financial and tax regulations, the consolidated company's external auditors conduct annual seminars for relevant personnel, covering updates on financial and tax regulations, related impacts, and response measures. In 2025, the consolidated company had no material violations resulting in penalties exceeding NT\$1 million and no significant internal or external whistleblowing incidents.

### 3.1.3 Material Topic Management

#### Policies and Management Approaches

Material Topics	Ethical Management
Significance	Safeguard the reputation of the consolidated company and prevent illegal, unethical, or dishonest conduct that may harm the interests of shareholders, employees, and business partners (suppliers).
Policy Commitments	The Procedures for Ethical Management and Guidelines of Conduct explicitly prohibit bribery, acceptance of improper benefits, facilitation payments, illegal political contributions, unfair competition practices, inappropriate charitable donations or sponsorships, disclosure of confidential business information, and any unethical conduct that may harm stakeholder interests.
Management Actions	The Company regularly conducts internal and external training programs on ethical management and compliance-related topics, including ethical conduct regulations, construction laws and regulations, accounting systems, and internal control practices. In 2025, a total of 191 participants attended these programs, accumulating 428.5 training hours.
Resources Invested	The Company has established the Code of Ethical Conduct and Code of Ethical Behavior as key governance policies, with the Office of the President serving as the dedicated unit responsible for promoting ethical management practices.
Evaluation Mechanisms	The Company has established effective accounting and internal control systems to ensure the implementation of ethical management practices. Internal audit units regularly review operational procedures, and audit results are periodically reported to the Board of Directors.

In 2025, the consolidated company had no confirmed corruption incidents and was not involved in any litigation related to anti-competitive behavior, antitrust, or monopoly regulations.

**3.1.4 Whistleblowing Mechanism**

The consolidated company encourages the reporting of any illegal conduct or violations of the Code of Ethical Conduct and Procedures for Ethical Management and Guidelines of Conduct. An independent reporting mailbox (public@hong-pu.com.tw) has been established and publicly disclosed to provide internal and external stakeholders with a named reporting channel.

The Company has also established the Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct, which set out reporting procedures, investigation and recusal mechanisms, and protections to ensure whistleblowers are not subject to improper treatment or retaliation. Verified cases involving material misconduct will be handled in accordance with applicable laws and Company regulations, and appropriate rewards may be granted to whistleblowers where applicable. In 2025, no whistleblowing or complaint cases related to violations of ethical management were reported.

**3.2 Risk Management**

**3.2.1 Material Topic Management**

<b>Material Topics</b>	Risk Management
<b>Significance</b>	Establish preventive measures and crisis management policies with regular review and updates to mitigate potential financial impacts on the Company.
<b>Policy Commitments</b>	The Company has established risk management policies to identify and assess risks, set appropriate risk limits and control measures, and monitor compliance with risk management requirements. Risk management policies and systems are regularly reviewed to reflect changes in market

	conditions and the Company' s operations.
<b>Management Actions</b>	The consolidated company regularly arranges training and continuing education programs for accounting and internal audit personnel. Through management guidelines and operational procedures, the consolidated company fosters a disciplined and effective control environment to ensure all employees understand their roles and responsibilities.
<b>Resources Invested</b>	The Board of Directors serves as the highest authority responsible for risk management and oversees the establishment and supervision of the Company' s risk management framework.
<b>Evaluation Mechanisms</b>	The Audit Committee supervises management' s implementation of the Company' s risk management policies and procedures and reviews the appropriateness of the risk management framework in response to identified risks. Internal audit personnel assist the Audit Committee in performing its oversight responsibilities through regular and ad hoc reviews of risk management controls and procedures, with review results reported to the Board of Directors.

**3.2.2 Information Security Management**

The consolidated company' s information security policy focuses on establishing off-site backup systems to maintain the continuous operation of information systems, preventing cyberattacks and virus intrusions, safeguarding confidential information from leakage, and maintaining physical security controls.

The Engineering Management Office under the Office of the President is responsible for planning, implementing, and promoting information security management, with dedicated personnel assigned to oversee related operations. The Internal Audit Office serves as the supervisory unit for information security audits. Where deficiencies are identified, the audited unit is required to submit corrective action plans, which are reported to the Board of Directors. Improvement progress is regularly tracked to mitigate internal information security risks.

Information Security Policy	Specific Management Measures	Short-Term Targets	Mid- to Long-Term Targets
Establish off-site backup systems to ensure the continuous operation of information systems.	<ul style="list-style-type: none"> <li>• Conduct regular server maintenance.</li> <li>• Appoint dedicated information security personnel.</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthen employee information security awareness to ensure all employees understand basic cybersecurity practices and reduce risks caused by negligence.</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthen data access control mechanisms.</li> <li>• Conduct regular system scanning and updates.</li> </ul>
Prevent cyberattacks, virus intrusions, and malicious disruptions.	<ul style="list-style-type: none"> <li>• Install antivirus software.</li> <li>• Outsource website hosting and management to professional web service providers.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement firewall protection and password management mechanisms to safeguard internal networks and employee devices.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement off-site backup systems to enable rapid recovery of normal operations in the event of emergencies.</li> </ul>
Prevent the leakage of confidential information.	<ul style="list-style-type: none"> <li>• Restrict internal data from external network access.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish data backup mechanisms to ensure critical information is protected against accidental loss.</li> </ul>	
Maintain physical environment security.	<ul style="list-style-type: none"> <li>•The consolidated company' s computer hosts and application servers are centrally located in dedicated server rooms.</li> <li>•Independent air-conditioning systems are installed to maintain appropriate operating temperatures for IT</li> </ul>		

	<p>equipment.</p> <ul style="list-style-type: none"> <li>•Uninterruptible power supply (UPS) systems are installed to ensure uninterrupted operation of information systems during temporary power outages.</li> </ul>		
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To strengthen employees' information security awareness, the consolidated company continues to conduct regular cybersecurity awareness communications and requires employees to periodically update system passwords to maintain account security. In 2025, the Company assigned one dedicated information security specialist and held monthly information security meetings to review recent cybersecurity incidents, discuss response measures, and plan future information security initiatives. Internal information security audits are conducted annually.

In 2024, the Company invested in antivirus software (NT\$140,000 for a three-year term from August 2024 to July 2027) and firewall systems (NT\$110,230). In 2025, additional investments included an R550 backup server (NT\$191,520), off-site server room leasing (NT\$18,000), and SQL Server systems (NT\$250,793).

In 2025, the consolidated company did not receive any reports of privacy breaches or data leakage incidents from internal or external stakeholders.

No material cybersecurity incidents occurred in 2025, and no operational disruptions were caused by information security events.

No material deficiencies were identified through internal audits in 2025.

Weekly antivirus scans were conducted for both internal and external operations throughout 2025.

In 2025, the Company conducted phishing simulation exercises by distributing 40 test emails. Among them, 19 emails were opened and 6 recipients clicked the links,

representing an approximate click rate of 31.58%. Following the exercise, the Company strengthened cybersecurity awareness communications to remind employees not to click unknown links.

## Green Low-Carbon Transformation

Through cross-sector collaboration with international teams, the consolidated company develops sustainable low-carbon and green building projects.



### IV.Green Operational Resilience

#### 4.1 Climate Governance

According to the Working Group I contribution to the Sixth Assessment Report (AR6) published by the Intergovernmental Panel on Climate Change (IPCC), the global surface temperature during 2011–2020 was approximately 1.09°C higher than the average temperature during the pre-industrial period (1850–1900). As a result, achieving net-zero emissions and carbon neutrality has become essential to limit global warming to within 1.5°C.

To disclose the impacts of climate change on operations, the consolidated company adopts the Task Force on Climate-related Financial Disclosures (TCFD) framework established by the Financial Stability Board (FSB). The consolidated company evaluates climate-related risks and opportunities across four core pillars—governance, strategy, risk management, and metrics and targets—and formulates corresponding response strategies. This approach enables the consolidated company to more clearly identify climate-related challenges while capturing opportunities arising from the transition toward a low-carbon economy.

### **4.1.1 Climate Governance**

The Company has established a Sustainability Development Task Force (please refer to Section 1.1 Sustainability Governance Structure), under which the Environmental Sustainability Team is responsible for analyzing climate-related issues and regularly reporting progress to the Board of Directors. The Board formulates corresponding strategies based on these reports.

The Sustainability Development Task Force consists of representatives from various departments and is overseen by the President. The task force identifies climate-related issues through multiple approaches, including monitoring sustainability trends, consulting external advisors, and participating in sustainability-related initiatives and activities. To assess the operational and financial impacts of climate change, cross-functional workshops are conducted to integrate resources, manage risks, formulate action plans, and evaluate performance outcomes.

### **4.1.2 Climate Strategy**

The Company evaluates material climate-related issues based on operational conditions, investigations conducted by the Sustainability Development Group, and recommendations from external advisors. Assessments are performed by analyzing both the likelihood and potential impact of climate-related events. Likelihood assessments consider factors such as regulatory and policy changes, as well as the frequency of occurrence, while impact assessments evaluate the extent of operational and financial impacts on the consolidated company.

Based on these assessments, the consolidated company prioritizes material climate-related risks and opportunities. These include transition risks—such as policy and regulatory, technology, market, and reputational risks—as well as physical risks, including acute and chronic risks. Climate-related opportunities are also evaluated across areas such as resource efficiency, energy sources, products and services, markets, and resilience.

Among these categories, the consolidated company identified 17 climate-related risks and 10 climate-related opportunities, including four key climate risks and two key climate opportunities. The consolidated company further assessed the operational impacts of

these material climate-related risks and opportunities and formulated corresponding response strategies.

## Climate Risk

Impact severity	High		<u>5.Changes in Average Rainfall</u> 6.Transition to Low-Carbon Technologies 7.Reputational Damage	2.Raw Material and Energy Price Volatility		1.Market Information Uncertainty	
					3.Regulatory Uncertainty from New Policies <u>4.Extreme Weather Events</u>		
	Low	16.Mandatory Disclosure Requirements 17.Negative Stakeholder Feedback		12. Demand for Low-Carbon Products and Services	<u>8.Sea Level Rise</u> 9.Changes in Customer Behavior		
		14.Air Pollution Control Regulations 15.Insufficient Regulations or Compliance Risks		13 .Changes in Customer Preferences	11.Cap-and-Trade / Emissions Trading Mechanisms		
		Low	Likelihood		High		
Note:1.Highlighted areas indicate material climate risks. 2.The numbering represents the priority ranking of climate risks. 3.Risks without underlining are transition risks; underlined risks are physical risks.							

## Climate Opportunities

Impact severity	High				2. Development of More Efficient Buildings	1. Access to Government Incentive Programs
		6. Reduction in Water Resource Consumption		3. Adoption of Low-Emission Energy Sources		
			7. New Market Partnerships 8. Development or Expansion of Low-Carbon Products and Services 9. Resource Substitution		4. Adoption of New Technologies	
	Low		10. Responding to Changes in Consumer Preferences	5. Resource Recycling and Reuse		
	Low		Likelihood		High	
<p><b>Notes:</b>            Highlighted areas indicate material climate opportunities.            The numbering represents the priority ranking of climate opportunities.</p>						

## Climate Impacts and Response Measures

Climate Risks / Opportunities	Category	Occurrence	Value Chain	Impacts on the Consolidated Company and Financial Implications	Response Measures and Action Plans of the Consolidated Company
Market Information Uncertainty	Transition Risks	Market	Long-Term	Sales and Distribution <ul style="list-style-type: none"> <li>• Climate change increases market uncertainty, leading to lower market demand and affecting property sales performance.</li> <li>• Market information uncertainty may lead banks to adopt more cautious credit control measures toward the construction industry, affecting financing conditions and interest rates.</li> </ul>	Issue corporate bonds to secure financing at lower interest rates.
Raw Material and Energy Price Volatility		Market	Mid-Term	Raw Material Procurement <ul style="list-style-type: none"> <li>• Rising prices of raw materials, such as steel, electrical wiring, and cement, increase construction and production costs.</li> <li>• Increases in energy prices drive up the costs of materials and equipment supplied by vendors, resulting in higher operating and production costs.</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthen raw material management and develop alternative construction methods to mitigate the impact of rising material costs.</li> <li>• Install solar energy systems on rooftop structures to maximize sunlight exposure and improve energy conversion efficiency.</li> </ul>

Regulatory Uncertainty		Regulations and Policies	Mid-Term	Production	<ul style="list-style-type: none"> <li>• Regulatory changes may require modifications to project designs, potentially causing construction delays and increasing operating costs.</li> <li>• Failure to comply with new regulatory requirements may result in non-compliance penalties and related sanctions.</li> </ul>	<ul style="list-style-type: none"> <li>• Invest in low-energy equipment and sustainable building materials to address increasingly stringent environmental regulations.</li> <li>• Conduct evaluations and inspections in accordance with applicable regulations to ensure legal compliance and sustainable development of construction projects.</li> </ul>
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Extreme Weather Events	Physical Risks	Acute	Long-Term	Production	<ul style="list-style-type: none"> <li>• Extreme weather events, such as typhoons and floods, may impact leased properties, resulting in asset impairment and increased maintenance costs.</li> <li>• Extreme rainfall may exceed the capacity of building drainage systems, increasing after-sales repair demands and operating costs.</li> <li>• Severe weather conditions may cause construction delays or interruptions, affecting project schedules, resulting in property losses, and increasing operating costs.</li> <li>• High-temperature environments increase the difficulty of outdoor operations and elevate construction safety risks.</li> <li>• Extreme weather events may disrupt supply chain and transportation stability, leading to higher construction costs.</li> </ul>	<ul style="list-style-type: none"> <li>• Obtain appropriate property insurance coverage for leased assets exposed to extreme weather risks to mitigate disaster-related impacts.</li> <li>• Incorporate enhanced resilience planning during the design phase to reduce potential damage caused by extreme weather events.</li> <li>• Assign occupational safety personnel, site supervisors, and construction safety assessment personnel to provide a safe and healthy working environment, with regular refresher training conducted.</li> <li>• Conduct employee safety and health training programs to strengthen workplace safety awareness.</li> </ul>
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Access to Government Incentive Programs	Opportunities	Energy Sources	Mid-Term	Production	<p>Obtain smart building and green building certifications to secure government incentive programs and reduce operating costs.</p>	<ul style="list-style-type: none"> <li>•Develop low-carbon designs in accordance with green building, smart building, and seismic certification standards.</li> <li>•Selected projects comply with green building certification requirements and obtain Silver-level or above green building candidate certifications and labels based on project needs to secure floor area ratio incentives for green buildings.</li> </ul>
	Opportunities	Resource Efficiency	Mid-Term	Production	<ul style="list-style-type: none"> <li>• Adopt green building construction methods to reduce waste generation.</li> <li>• Implement energy-efficient building systems aligned with green building standards to enhance customer purchase intention.</li> </ul>	<ul style="list-style-type: none"> <li>• Plan construction projects in accordance with green building design standards and actively pursue green building certifications.</li> <li>• Use certified green building materials and equipment to support energy conservation and carbon reduction in residential living.</li> </ul>
	Opportunities					
	Opportunities					
<p>Note 1: In response to physical risks, all properties currently held by Hong Pu Real Estate Development are not located within areas classified as 100-year flood zones.</p> <p>Note 2: Time horizons are defined as short-term for within two years, medium-term for three to five years, and long-term for periods exceeding five years.</p>						

## Scenario Analysis

The consolidated company conducted a climate scenario analysis with reference to the IPCC Sixth Assessment Report (AR6), selecting the SSP1-2.6 and SSP5-8.5 scenarios.

Scenario	SSP1-2.6	SSP5-8.5
Scenario Description	<p>Global attention to climate change drives the implementation of stringent regulations and measures, enabling the global average temperature increase to be maintained below 2°C by the end of the century.</p>	<p>A fossil fuel-driven scenario characterized by rapid technological advancement and human capital development leads to a significant increase in emissions. Without effective climate response measures, severe impacts on ecological and economic systems may occur, with global temperatures projected to rise by approximately 3.4°C.</p>
Taiwan Scenario by the End of the Century	<ul style="list-style-type: none"> <li>• The maximum consecutive dry days are projected to increase by 0.4%.</li> <li>• Extreme high-temperature events exceeding 36°C are projected to increase by 7 days.</li> <li>• Heavy rainfall intensity is projected to increase by 15.3%.</li> </ul>	<ul style="list-style-type: none"> <li>• The maximum consecutive dry days are projected to increase by 12.4%.</li> <li>• Extreme high-temperature events exceeding 36°C are projected to increase by 48 days.</li> <li>• Heavy rainfall intensity is projected to increase by 41.3%.</li> <li>• Total rainfall is projected to increase by more than 31%.</li> <li>• While the number of typhoons is projected to decrease, the proportion of severe typhoons, along with wind intensity and rainfall, is expected to increase.</li> </ul>

Risks to the Consolidated Company	To strictly control global warming, governments are expected to implement more stringent regulations, resulting in greater market uncertainty. Under such conditions, raw material procurement costs may experience higher volatility, product pricing may be adjusted, and additional compliance-related expenses may arise, including higher carbon fees and energy usage charges.	The increasing frequency of extreme weather events may lead to project delays, greater risk of equipment damage, and disruptions to workforce operations caused by natural disasters.
Response Strategies	Identify alternative materials and construction methods to address raw material supply challenges, and optimize major emission sources through greenhouse gas inventories and emissions analysis.	Establish disaster response SOPs to address extreme weather events, strengthen employee response capabilities through training programs, and mitigate potential impacts through insurance coverage.

**4.1.3 Identification and Assessment Processes, Metrics, and Targets**

The Company identifies climate-related risks and opportunities through the following approaches and incorporates the assessment results into its overall risk management policies. The Sustainability Development Group reviews risk management matters across all departments and conducts regular monitoring and follow-up evaluations.

Step 1	Establish a Climate Risk and Opportunity Inventory	The Company develops a risk and opportunity inventory based on the interaction between its operations and the external environment, with reference to the TCFD recommendations on climate-related financial disclosures.
Step 2	Identify and Prioritize Material	The Sustainability Development Group convenes meetings and engages external experts to identify

	Issues	climate-related risks and opportunities through workshops and survey-based assessments. The identified risks and opportunities are then prioritized based on their likelihood and impact.
Step 3	Identify Material Risks and Opportunities and Conduct Scenario Analysis	identify climate-related risks and opportunities with both high impact and high likelihood, and conduct scenario-based analyses to assess their potential impacts on operations.
Step 4	Review Strategies and Develop Response Actions	Review climate-related strategies and develop corresponding response actions.
Step 5	Monitor Implementation Progress	The Sustainability Development Group continuously monitors the implementation progress and effectiveness of each strategy and response measure.

The consolidated company plans to implement greenhouse gas inventory for climate-related issues and will establish emission reduction targets based on the inventory results. Other relevant environmental indicators, such as water resources, waste, greenhouse gas emissions, energy, and green building performance, are disclosed in subsequent sections.

## 4.2 Water Resources and Waste Management

### Resource and Waste Management

#### 4.2.1 Water Resource Management

All water used in the consolidated company' s offices is supplied by the Taiwan Water Corporation. After use, wastewater is discharged through building pipelines and properly treated by sewage treatment systems. In response to potential water resource risks arising from future extreme climate events, the Company actively implements water resource management and conservation measures. Water consumption is regularly monitored through utility bills, and water-saving initiatives are promoted within office operations.

Water Consumption of the Consolidated Company over the Past Three Years			
Item	2023	2024	2025
Gross Floor Area ( $m^2$ )	564.07	564.07	1070.88
Total Water Consumption ( $m^3$ )	412	365.89	476.51
Year-on-Year Water Consumption Growth Rate ( % )	-11.0	-11.19	Note1
Number of Employees (persons)	33	37	39
Water Intensity ( $m^3$ /person)	12.48	9.88	11.91
Water Intensity (Total Water Consumption / Gross Floor Area)	0.73	0.65	0.44

Note 1: In 2025, the Company relocated its premises and the boundary of the inventory changed; therefore, year-on-year comparison is not applicable.

SASB Standards – Relevant Indicators		
Indicator Code	Indicator Description	Disclosure Content
IF-RE-140a.1	Percentage of water withdrawal data coverage, expressed as a proportion of (1) total floor area and (2) floor area located in regions with high or extremely high baseline water stress, by real estate sub-industry.	<ul style="list-style-type: none"> <li>The consolidated company's office water withdrawal data coverage is 100%.</li> <li>Neither the offices nor construction projects are located in regions with high or extremely high baseline water stress.</li> </ul>
IF-RE-140a.2	( 1 ) Total water withdrawal of portfolio areas with data coverage,	<ul style="list-style-type: none"> <li>Not yet calculated; disclosure will be gradually developed in</li> </ul>

	and (2) percentage of areas located in regions with high or extremely high baseline water stress, by real estate sub-industry.	<p>the future.</p> <ul style="list-style-type: none"> <li>Neither the offices nor construction projects are located in regions with high or extremely high baseline water stress.</li> </ul>
IF-RE-140a.3	Percentage change in water withdrawal of portfolio areas with data coverage, by real estate sub-industry.	Not yet calculated; disclosure will be gradually developed in the future.
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate these risks.	In addition to the disclosures in this section, other water risk management practices are also presented in Section 3.3 Sustainable Supply Chain Management.

#### 4.2.2 Waste Management

The consolidated company's offices primarily generate general industrial waste, including construction material samples, paper, and household waste. No hazardous waste is produced. All waste is collected and removed by the building management and transported by qualified third-party contractors to incineration facilities for disposal.

In terms of waste management, the offices actively implement waste reduction measures, with a focus on paper consumption as one of the major waste streams. Measures include double-sided printing and paper reuse practices. A designated area for reusable paper has been established to facilitate employee access. In addition, an electronic system has been implemented to replace paper-based reports with digital documents, thereby reducing paper usage. Employees are also encouraged to reduce waste in daily life through awareness campaigns promoting the use of reusable utensils and cups. In 2025, total boundary waste generation amounted to 1.00372 metric tons.

### 4.3 Green house Gas Energy Management

#### Material Topic Management

<b>Material Topics</b>	Greenhouse Gas and Energy Management
<b>Significance</b>	In response to global decarbonization trends, the consolidated company actively participates in and promotes emission reduction strategies. In addition, in compliance with applicable regulations, customer requirements, and other relevant obligations, management at all levels implements energy management policies to foster an environmentally friendly and energy-efficient working environment.
<b>Policy Commitments</b>	As climate change intensifies environmental impacts, the consolidated company acknowledges the associated risks and constraints on raw material demand and supply chain resilience. The Company is committed to energy efficiency and carbon reduction initiatives to mitigate operational environmental impacts and promote sustainable business practices.
<b>Management Actions</b>	Adjust air-conditioning settings to appropriate and comfortable temperatures based on weather conditions and ambient temperature, and ensure that personnel conduct post-work checks to switch off all air-conditioning systems, thereby promoting energy conservation.
<b>Resources Invested</b>	Continuously promote and communicate energy conservation and carbon reduction initiatives, including efficient use of water and electricity, as well as other environmental sustainability policies of the consolidated company.
<b>Evaluation Mechanisms</b>	In 2025, no material deficiencies related to energy conservation and carbon reduction were identified in internal audits.

To mitigate climate-related risks and address potential carbon-related regulatory changes, the consolidated company manages greenhouse gas emissions from its office operations. The Company has conducted preliminary inventories of Scope 1, Scope 2, and Scope 3 emissions in accordance with the ISO 14064-1:2018 greenhouse gas quantification and reporting standard. The inventory results are compiled and analyzed to support future planning and improvement initiatives. The Company plans to complete third-party

verification by June 2027 to gain a more comprehensive understanding of organizational carbon emissions and hotspots. In addition, relevant personnel participate in greenhouse gas-related training programs to support the development of appropriate management measures. To reduce office carbon emissions, the Company has implemented multiple initiatives and encourages all employees to actively participate.

Greenhouse Gas Emissions of the Consolidated Company' s Offices Over the Past Three Years			
Item	2023	2024	2025
Scope 1 – Direct Emissions (tCO <sub>2</sub> e)	16.12	12.45	8.19
Scope 2 – Energy Indirect Emissions (tCO <sub>2</sub> e)	33.44	32.18	54.03
Scope 3 – Other Indirect Emissions (tCO <sub>2</sub> e)	-	-	41.69
Total Emissions (Scope 1–3)	49.56	44.63	103.91
Number of Employees (persons)	33	37	39
Greenhouse Gas Emissions Intensity (tCO <sub>2</sub> e per person)	1.5	1.2	2.6

Note 1: For 2023–2025, Scope 1 emissions originate from mobile combustion sources and fugitive emission sources.

Note 2: Scope 2 emissions are derived from purchased electricity.

Note 3: The electricity emission factors used for calculation are 0.494 kg CO<sub>2</sub>e/kWh in 2024 and 0.474 kg CO<sub>2</sub>e/kWh in 2025.

Note 4: Scope 3 emissions were newly included in the 2025 inventory.

Note 5: Due to changes in organizational boundaries in 2025, the base year is set as 2025.

Electricity Consumption of the Consolidated Company' s Offices Over the Past Three Years			
	2023	2024	2025
Electricity Consumption (kWh)	67,556	65,149	113,979
Gross Floor Area (m <sup>2</sup> )	564.07	564.07	1,070.88

Note 1: Due to changes in organizational boundaries in 2025, the base year is set as 2025.

## Carbon Reduction Initiatives of the Consolidated Company's Offices

1. Employees are encouraged to use public transportation for business travel or to adopt carpooling arrangements using official vehicles, thereby reducing reliance on taxis or private transportation.
2. Remote video conferencing is promoted for certain meetings to reduce commuting-related carbon emissions.
3. Energy-efficient lighting is adopted in office procurement to improve lighting energy efficiency, along with regular awareness campaigns encouraging employees to turn off lights when not in use and adopt daily energy-saving practices.
4. Idle vehicle engines are encouraged to be turned off to avoid unnecessary energy consumption.
5. Since 2023, printing paper has gradually been replaced with environmentally certified recycled paper.

## V. Smart Low-Carbon Buildings

### 5.1 Green Building Development

#### 5.1.1 Material Topic Management

Material Topics	Green Building Development
<b>Significance</b>	Capture green building opportunities, adopt low-energy construction methods and materials, and enhance corporate competitiveness.
<b>Policy Commitments</b>	Deliver environmentally friendly, energy-efficient, and low-carbon buildings, and obtain green building certifications to meet customer needs and market trends.
<b>Management Actions</b>	Continuously invest in the development of healthy green buildings and smart residential products to strengthen capabilities and meet customer demand. Detailed implementation is described in the section "Three Stages of Green Building Design and Promotion."
<b>Resources Invested</b>	Invest in the development and research of healthy green buildings and smart residential technologies, and implement relevant performance indicators.

<b>Evaluation Mechanisms</b>	Each year, the Company reviews project development scale and surrounding environmental conditions in accordance with its business plan, and conducts audits of required items based on project implementation progress.
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The consolidated company has long been committed to delivering high-quality buildings for customers. In response to the environmental impacts of global warming, the Company has further strengthened its focus on the relationship between buildings, people, and the environment.

In light of regulatory and market challenges arising from Taiwan’s net-zero transition policies, the Company has introduced advanced construction technologies and equipment, integrating sustainability principles into building design to ensure that developments are beneficial not only to residents but also to the environment.

With environmental sustainability as a core responsibility, the Company actively promotes green building initiatives. Since 2013, more than 45.16% of its projects have applied for green building certification. The Company will continue to strive toward creating a more sustainable living environment.

Green building is guided by the principles of environmental protection, energy efficiency, and sustainability. It is designed in accordance with varying environmental and climatic conditions, with the vision of reducing energy and resource consumption, minimizing waste generation, and creating eco-friendly, energy-efficient, healthy, and low-waste buildings.

The Company has set a target that selected new development projects will obtain a Green Building Label or Candidate Green Building Certificate through evaluation, and will meet at least four assessment criteria, including the “Daily Energy Saving Indicator” and “Water Resource Indicator.” In addition, the Company ensures that its operational sites and development projects do not impact species listed on the IUCN Red List or national conservation lists.

Responsible Unit	Planning administration div. · Management of Construct div. · Audit Group
Three Stages of Green Building Design and Promotion	
Stage 1	In accordance with the green building provisions of the “Building Technical Regulations – Design and Construction Section” issued by the Construction and Planning Agency, Ministry of the Interior, new development projects are designed to incorporate passive energy-saving features.
Stage 2	Once buildings achieve passive energy-saving design, more proactive measures are implemented to further reduce energy consumption. These include selecting nationally certified energy-efficient air-conditioning systems and lighting fixtures, adopting low-energy gas equipment, and using insulated piping materials to enhance system efficiency and reduce overall energy usage.
Stage 3	Once buildings achieve low-energy and energy-saving targets, smart energy management systems should be implemented. Through backend data analytics, facility maintenance and management can be optimized, improving operational efficiency and further reducing energy consumption. To advance energy conservation and low-carbon operations, renewable energy systems and equipment should also be installed to offset emissions generated by building-related operations, enabling the achievement of carbon neutrality or near net-zero emissions and supporting sustainable development goals.

Currently, 55.55% of planned new development projects have applied for green building certification. A cross-functional team consisting of seven members from the Planning Department, Engineering Department, and Procurement Department has been established to ensure comprehensive planning and execution.

In addition, smart building elements are progressively being integrated, including energy management systems and energy-recovery elevator systems to effectively monitor and optimize energy consumption. During the design phase, water-efficient certified equipment is prioritized, and smart water meters capable of detecting pipeline leakage are

installed to provide household-level water usage data for effective water resource management. Landscape irrigation systems are also equipped with rainwater harvesting facilities to enhance resource conservation and efficiency.

Candidate Certificate		
Project Name	Year	Progress / Timeline
ITC office Building	2023	10/25: Candidate Green Building Evaluation Report approved 10/26: Certificate renewal issued by the Architecture and Building Research Institute, Ministry of the Interior 11/07: Candidate Green Building Certificate approved
	2025	12/17: Occupancy permit obtained
	2026	3/12 Green Building evaluation submission filed
Garden Park	2022	8/24: Candidate Smart Building application submitted 10/21: Candidate Green Building Certificate (Gold Level) approved
	2025	8/7: Occupancy permit obtained 10/20: Green Building evaluation submission filed
	2026	01/12: On-site evaluation inspection conducted 02/05: Evaluation committee meeting held
Yang Ming	2024	12/25: Candidate Green Building Certificate (Silver Level)
GRAND PARK	2025	09/16: Candidate Green Building application submitted
J PARK-A	2026	5/15 Green Building Evaluation Report approved
J PARK-B	2026	5/16 Renewal of Green Building Label by ABRI 6/15: Candidate Green Building Certificate approval Expected 6/14: Smart Building application submission Expected
Guangxing Section	2026	02/02: Candidate Green Building application submitted



Garden Park



Yang Ming



ITC office Building



Guangxing Section



GRAND PARK

### 5.1.2 Green Building Case Portfolio

Guided by the core values of “creating new architecture, setting new standards, and reshaping modern living,” the consolidated company integrates high-quality design principles and collaborates with leading professional teams to develop premium developments favored by the market.

To enhance employees’ expertise in green building design and promotion, the Company actively provides training programs covering the latest regulations, technologies, and industry trends. External experts are regularly invited to conduct knowledge-sharing sessions on building energy efficiency, waste reduction, ecology, and health-related topics. In 2025, approximately 20 training participations were recorded, totaling 70 training hours.

## Candidate Green Building Case Portfolio



Project Name: ITC Office Building

Completion Year: 2025

Certification: Green Building Label (Silver Level)

### **Green Building Design Integration:**

- The commercial office garden and rooftop are landscaped with greenery using native Taiwanese plant species.
- Permeable paving is adopted to enhance site water retention.
- Double-glazed insulated curtain wall systems are used for the building façade; rooftop and terrace areas are insulated with 3.5 cm PS boards.
- Energy-efficient LED lighting is installed, and T5 energy-saving lamps are equipped with electronic ballasts.
- All toilets are dual-flush water-saving models certified under the Ministry of Economic Affairs Water Resources Agency' s Water Efficiency Label.
- Rainwater harvesting systems are installed in public areas for landscape irrigation.
- Waste storage rooms are equipped with refrigerated/freezer facilities, and a comprehensive waste sorting and recycling system is implemented.

## Candidate Green Building Case Portfolio



Project Name: Yang Ming

Completion Year: 2027

Certification: Green Building Label (Silver Level)

### **Green Building Design Integration:**

- The commercial office garden and rooftop are landscaped with greenery using native Taiwanese plant species.
- Permeable paving is adopted to enhance site water retention.
- Double-glazed insulated curtain wall systems are used for the building façade; rooftop and terrace areas are insulated with 3.5 cm PS boards.
- Energy-efficient LED lighting is installed, and T5 energy-saving lamps are equipped with electronic ballasts.
- All toilets are dual-flush water-saving models certified under the Ministry of Economic Affairs Water Resources Agency's Water Efficiency Label.
- Rainwater harvesting systems are installed in public areas for landscape irrigation.
- Waste storage rooms are equipped with refrigerated/freezer facilities, and a comprehensive waste sorting and recycling system is implemented.

## Candidate Green Building Case Portfolio



Project Name: Garden Park

Completion Year: 2025

Certification: Green Building Label (Gold Level), Smart Building Label (Silver Level)

### **Green Building Design Integration:**

- The residential garden and rooftop areas are landscaped with greenery using native Taiwanese plant species.
- Permeable paving is adopted to enhance site water retention.
- Low-E glass is used for the building curtain walls; rooftop and terrace areas are insulated with 3.5 cm PS boards.
- Energy-efficient LED lighting is installed, and T5 energy-saving lamps are equipped with electronic ballasts.
- All toilets are dual-flush water-saving models certified under the Ministry of Economic Affairs Water Resources Agency's Water Efficiency Label.
- Rainwater harvesting systems are installed in public areas for landscape irrigation.
- Waste storage rooms are equipped with refrigerated/freezer facilities, and a comprehensive waste sorting and recycling system is implemented.

### **Smart Building Design Integration:**

- Evaluation and implementation of seven key indicators, including integrated wiring, information and communication systems, system integration, facility management, safety and disaster prevention, energy efficiency management, and health and comfort.

## Candidate Green Building Case Portfolio



Project Name: Grand Park

Building Permit Issued: 2022

Certification: Candidate Green Building Label (Gold Level), Candidate Smart Building Label (Silver Level), Seismic Design Label, Preliminary Assessment of Residential Building Performance

### **Green Building Design Integration:**

- The residential garden and rooftop areas are landscaped with greenery using native Taiwanese plant species.
- Permeable paving is adopted to enhance site water retention.
- Low-E glass is used for building curtain walls; rooftop and terrace areas are insulated with 3.5 cm PS boards.
- Energy-efficient LED lighting is installed, and T5 energy-saving lamps are equipped with electronic ballasts.
- All toilets are dual-flush water-saving models certified under the Ministry of Economic Affairs Water Resources Agency' s Water Efficiency Label.
- Rainwater harvesting systems are installed in public areas for landscape irrigation.
- Waste storage rooms are equipped with refrigerated/freezer facilities, and a

comprehensive waste sorting and recycling system is implemented.

**Smart Building Design Integration:**

- Evaluation and implementation of seven key indicators, including integrated wiring, information and communication systems, system integration, facility management, safety and disaster prevention, energy efficiency management, and health and comfort.

**Seismic Design Label Integration:**

- Verified by an independent third-party institution (National Taiwan University Earthquake Research Center commissioned for this project), ensuring multi-stage quality control from planning and design to completion.
- A qualified special supervisor (structural engineer) was stationed on-site to conduct continuous or periodic supervision of key seismic components, including reinforcement and concrete works, ensuring consistency between construction execution and design drawings.

**Preliminary Residential Building Performance Assessment:**

- Rated Level 4 for structural safety, fire safety, indoor air quality, lighting environment, acoustic environment, energy efficiency and water conservation, and building maintenance.
- Rated Level 2 for barrier-free accessibility.

## Candidate Green Building Case Portfolio



Project Name: Chuan Yue Guangxing Section

Expected Completion Year: 2028

Certification: Green Building Label (Silver Level), Smart Building Label (Silver Level)

### **Green Building Design Integration:**

- The residential garden and rooftop areas are landscaped with greenery using native Taiwanese plant species.
- Permeable paving is adopted to enhance site water retention.
- Low-E glass is used for building windows; rooftop and terrace areas are insulated with 3.5 cm PS boards.
- Energy-efficient LED lighting is installed, and T5 energy-saving lamps are equipped with electronic ballasts.
- All toilets are dual-flush water-saving models certified under the Ministry of Economic Affairs Water Resources Agency's Water Efficiency Label.
- Rainwater harvesting systems are installed in public areas for landscape irrigation.
- Waste storage rooms are equipped with refrigerated/freezer facilities, and a comprehensive waste sorting and recycling system is implemented.

### **Smart Building Design Integration:**

- Evaluation and implementation of eight key indicators, including integrated wiring, information and communication systems, system integration, facility management, safety and disaster prevention, energy efficiency management, health and comfort, and smart innovation.

## Candidate Green Building Case Portfolio



Project Name: Mitsubishi Zhengyi Section (J-Park A)

Expected Completion Year: 2029

Certification: Green Building Label (Silver Level)

### **Green Building Design Integration:**

- The residential garden and rooftop areas are landscaped with greenery using native Taiwanese plant species.
- Permeable paving is adopted to enhance site water retention.
- Low-E glass is used for building windows; rooftop and terrace areas are insulated with 3.5 cm PS boards.
- Energy-efficient LED lighting is installed, and T5 energy-saving lamps are equipped with electronic ballasts.
- All toilets are dual-flush water-saving models certified under the Ministry of Economic Affairs Water Resources Agency' s Water Efficiency Label.
- Rainwater harvesting systems are installed in public areas for landscape irrigation.
- Waste storage rooms are equipped with refrigerated/freezer facilities, and a comprehensive waste sorting and recycling system is implemented.

## Candidate Green Building Case Portfolio



Project Name: Mitsubishi Zhengyi Section (J-Park B)

Expected Completion Year: 2030

Certification: Green Building Label (Gold Level), Smart Building Label (Silver Level), Seismic Design Label.

### **Green Building Design Integration:**

- The residential garden and rooftop areas are landscaped with greenery using native Taiwanese plant species.
- Permeable paving is adopted to enhance site water retention.
- Low-E glass is used for building windows; rooftop and terrace areas are insulated with 3.5 cm PS boards.
- Energy-efficient LED lighting is installed, and T5 energy-saving lamps are equipped with electronic ballasts.
- All toilets are dual-flush water-saving models certified under the Ministry of Economic Affairs Water Resources Agency's Water Efficiency Label.
- Rainwater harvesting systems are installed in public areas for landscape irrigation.
- Waste storage rooms are equipped with refrigerated/freezer facilities, and a comprehensive waste sorting and recycling system is implemented.

### **Smart Building Design Integration:**

- Evaluation and implementation of eight key indicators, including integrated wiring, information and communication systems, system integration, facility management, safety and disaster prevention, energy efficiency management, health and comfort, and smart innovation.

### 5.1.3 Green Construction Method — Aluminum Formwork System

#### Drivers:

Traditional timber formwork typically has a limited reuse life of approximately 4–6 cycles and generates significant waste disposal challenges. The adoption of aluminum formwork, a green construction method, addresses these issues as the material is 100% recyclable. It also helps mitigate current industry challenges such as labor shortages in formwork and plastering works, which often lead to construction delays, as well as rising construction waste disposal costs.

#### Risks:

- High initial procurement cost
- Project-specific customized mold design required for each development

#### Opportunities:

1. Simplified construction process reduces training time; high precision improves wall surface flatness, reducing subsequent plastering work and shortening overall construction duration.
2. Aluminum formwork is fully recyclable after use, enabling resource circularity, waste reduction, and enhanced environmental sustainability.
3. Improved site cleanliness and more efficient site logistics enhance overall construction safety and working conditions for all site personnel.

The consolidated company plans to pilot this green construction method in future development projects to achieve enhanced environmental sustainability outcomes. °

## Aluminum Formwork vs. Timber Formwork Comparison

Item	Aluminum Formwork	Timber Formwork
Material	Aluminum alloy	Timber (wood/pine)
Weight	23 kg/m <sup>2</sup>	15 kg/m <sup>2</sup>
Procurement Cost	High	Low
Service Life	100+ reuse cycles	4–6 reuse cycles
Structural Strength	High; extremely low risk of leakage	Low; higher risk of leakage
RC Surface Finish	Smooth and even	Rough with higher deviation
Support Spacing	120 cm	Approx. 70–90 cm
Release Agent	Water-based	Variable
Concrete Surface Quality	Smooth after demolding	Requires additional plastering and finishing
Wall Precision	High precision; minimal deviation due to mechanical fixing	High human error deviation
Water Absorption	Non-absorbent	Absorbs water and deforms after moisture exposure
Storage Stability	Not affected by weather	Prone to moisture damage and deformation
Waste Disposal	100% recyclable	Reusable 4–6 times only; eventually requires disposal
Site Environment	Clean, organized, safer	Cluttered; higher safety risk

## Human and Community Engagement

Focus on human capital investment to create shared value between employees and the Company, while advancing humanistic values and community engagement to expand the Company' s social impact.



## VI. Social Inclusion

### 6.1 Talent Sustainability

The consolidated company places strong emphasis on employees' labor rights and is committed to fostering a happy, safe, and inclusive workplace. The Company provides equal and friendly employment opportunities, implements gender equality policies, and promotes a culture of mutual respect.

To enhance employee engagement and organizational stability, the Company offers competitive compensation aligned with market standards, strengthening employee commitment and reducing turnover to support sustainable business operations.

The consolidated company has established a comprehensive training system and regularly conducts various training programs to strengthen employees' professional competencies and enhance workplace competitiveness. A transparent promotion system is in place to ensure employees have clear visibility of their career development pathways.

A constructive labor-management relationship is maintained, where employees are encouraged to freely express opinions through labor-management meetings, and the Company responds in good faith to achieve consensus.

In addition, the consolidated company implements a robust occupational health and safety management system to strengthen safety performance and effectively safeguard employees' physical and mental well-being.

Finally, the Company upholds the principle of "giving back to society what is taken from society." In addition to strong financial performance, the consolidated company actively engages in public welfare initiatives and supports disadvantaged groups, fulfilling its corporate social responsibility.

## Human Rights Policy

The consolidated company treats all employees fairly and implements a range of equality measures to eliminate any form of unequal labor conditions in the workplace, thereby safeguarding employees' labor rights and interests.

The consolidated company places strong emphasis on employee rights and is committed to fostering a workplace that upholds human rights protection. The Company supports the principles set forth in international human rights frameworks, including the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

The consolidated company recognizes internationally proclaimed fundamental human rights, including the provision of a safe and healthy working environment, prohibition of all forms of forced labor, prohibition of child labor, elimination of discrimination in employment and occupation, and zero tolerance for any human rights violations. Gender equality is ensured, and all employees are treated fairly.

The Company's remuneration policy ensures that salary determination is not influenced by gender, age, race, religion, or political orientation.

In addition, the consolidated company complies with domestic labor and human rights regulations and continuously promotes human rights and labor rights awareness among new hires and existing employees. A whistleblowing mechanism is in place, allowing employees to report concerns through designated channels. Reports are handled by dedicated personnel with strict confidentiality of whistleblower identities, and the Company ensures that no retaliatory actions are taken against whistleblowers.

In 2025, no human rights violations were identified. Further details on human rights policy compliance are as follows:

The Company holds labor-management meetings on a quarterly basis in accordance with applicable laws to coordinate labor relations, enhance labor-management cooperation, and improve employee productivity.

- ✓ The Company has established a Human Rights Policy and applies it not only internally but also across its supply chain, requiring suppliers not to employ child labor. A total of 10 supplier commitment letters were collected in 2025. ESG audits are conducted to ensure compliance with policy requirements. Over the past three years, no incidents of child labor have been identified in the Company' s operational sites or among suppliers.
- ✓ The Company enforces its Human Rights Policy and requires suppliers to strictly prohibit forced or compulsory labor. Through grievance mechanisms and ESG audits, the Company ensures compliance with policy requirements. Over the past three years, no cases of forced or compulsory labor have been identified in the Company' s operational sites or within its supply chain

**Employee Statistics**

The consolidated company' s proportion of local talent serving in senior management positions is 100%, reflecting its commitment to collaborating with local communities to identify and develop talent. This approach helps attract high-quality professionals to work locally, strengthens community recognition, and further contributes to the development of the local economy.

Major Operating Site	Total Senior Management	Local Senior Management Hires	Percentage
Headquarters	10	10	100%

**Note:** Senior management is defined as managerial positions at assistant manager level and above.

## Employee Composition – Headquarters

Statistics / Year		2023		2024		2025	
Total Employees		33		37		39	
Contract Type		Non-fixed	Fixed	Non-fixed	Fixed	Non-fixed	Fixed
Gender	Male	20	0	23	0	23	0
	Female	12	1	13	1	16	0
Employment Type		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Gender	Male	20	0	23	0	23	0
	Female	12	1	13	1	16	0

## Diversity Statistics

Diversity Statistics / Year			2023		2024		2025		
			Headcount	%	Headcount	%	Headcount	%	
employee	Indirect	Gender	Male	7	21.22%	7	18.92%	7	17.95%
			Female	13	39.39%	14	37.84%	16	41.03%
		Age	Under 30 years old	3	9.09%	5	13.51%	6	15.38%
			30 to under 50 years old	8	24.24%	7	18.92%	7	17.95%
			50 years old and above	9	27.27%	9	24.32%	10	25.64%
		Education Level	Graduate School	5	15.15%	3	8.11%	4	10.26%
			College	14	42.43%	16	43.24%	17	43.59%
			Others	1	3.03%	2	5.41%	2	5.13%
		Direct	Gender	Male	11	36.67%	16	43.24%	16
	Female			0	0.00%	0	0.00%	0	0.00%
	Age		Under 30 years old	0	0.00%	0	0.00%	0	0.00%
			30 to under 50 years old	6	20.00%	6	16.22%	6	15.38%
			50 years old and above	5	16.67%	10	27.03%	10	25.64%

Education Level	Graduate School	2	6.67%	1	2.70%	1	2.56%
	College	9	30.00%	15	40.54%	15	38.46%
	Others	0	0.00%	0	0.00%	0	0.00%

### 6.1.1 Talent Development

#### Material Topic Management

<b>Material Topics</b>	Recruitment and Retention
<b>Significance</b>	The consolidated company recognizes employees as its most important asset for corporate sustainability and places strong emphasis on talent recruitment and retention.
<b>Policy Commitments</b>	The consolidated company is committed to attracting outstanding talent across diverse fields and building brand loyalty from within. The Company strives to ensure that every employee feels valued and recognizes their individual contribution, thereby maintaining a stable talent retention rate.
<b>Management Actions</b>	The consolidated company has established an open and inclusive corporate culture and regularly conducts training programs and seminars. The Company encourages employees' personal growth and professional development.
<b>Resources Invested</b>	The General Manager's Office establishes a fair and equitable compensation system and provides employees with diverse career development opportunities.
<b>Evaluation Mechanisms</b>	The Company's human resources management system includes established performance evaluation and reward and disciplinary measures.

For the consolidated company, the key to sustainable business operations lies in employees' continuous learning and development. Employee training is therefore a critical approach to enhancing human capital value. The Company has consistently placed strong emphasis on employee development.

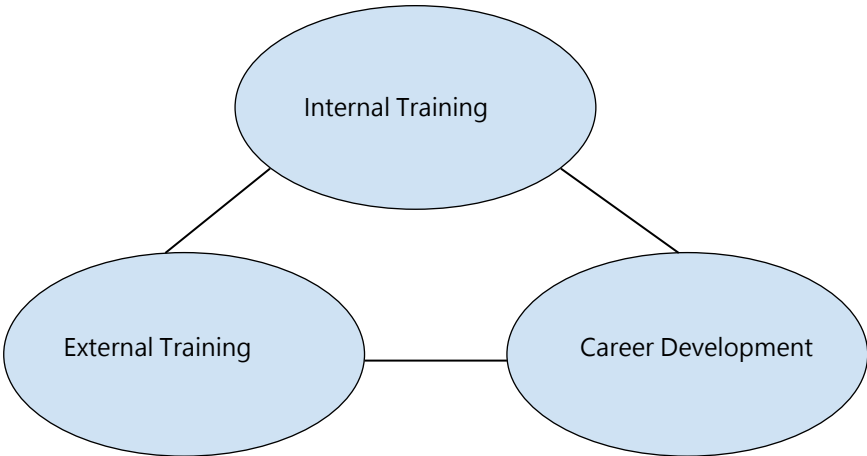
The overall learning and development strategy is based on on-the-job training, supplemented by onboarding programs, functional and professional training, and self-

development courses. A credit-based training system is also implemented to align with annual objectives and the needs of different business units, thereby establishing a comprehensive and structured training framework.

To enhance employees' professional competencies, the consolidated company formulates annual training plans based on business development needs and ensures the achievement of training objectives, enabling employees to pursue long-term career development while allowing the Company to benefit from their continuous growth and improvement. Through internal training, the Company also facilitates the transfer of skills and experience across relevant departments, supporting employees in defining their learning and development direction and serving as a basis for individual career planning.

To strengthen human resource quality and competitive advantages, the consolidated company has established an employee training policy to support sustainable business operations and development. The training framework is structured into internal training, external training, and career development programs. For example, occupational safety and health training is conducted on a quarterly basis, and various training programs are organized periodically. Employees are also encouraged to pursue further education, with tuition subsidies provided by the Company, thereby establishing an effective career capability development system. Compared to 2024, the company's workforce size and composition remained stable with no significant fluctuations.

### Training and Development Framework of the Consolidated Company



## Training Course Categories of the Consolidated Company

Training Categories	Content
Employee Health and Safety	To protect the working environment and employees' personal safety, occupational health and safety training programs are conducted on a quarterly basis.
Integrity Management	<p>The consolidated company publishes its "Code of Ethical Conduct" on its internal website to continuously remind employees of ethical standards and appropriate conduct in their daily operations.</p> <p>In 2025, the Company conducted both internal and external training programs related to integrity management, including compliance with integrity-related regulations, construction laws, accounting systems, and internal control systems. A total of 191 participants were recorded, with 428.5 training hours accumulated.</p>

### 2025 TRAINING LIST OF THE CONSOLIDATED COMPANY

Course Content	Training Target	Participants
Securities Dealer, Stock Exchange Financial Reporting Supervisor Continuing Education Program	Chief Accounting Officer, Corporate Governance Officer	2 persons
Analysis of Illegal Case Studies and Response Strategies for Internal Audit and Finance Personnel	Internal Audit Manager	1 persons
Labor Incident Act and Payroll Cycle from a Corporate Governance Perspective	Internal Audit Manager	1 persons

IFRS 18 "Presentation and Disclosure in Financial Statements"	Corporate Governance Officer	1 persons
2025 Insider Trading Prevention Seminar	Corporate Governance Officer, Internal Personnel	2 persons
2025 Legal Compliance Awareness Seminar on Insider Trading Regulations	Corporate Governance Officer	1 persons
Regulatory Analysis and Audit Focus on Board of Directors and Functional Committees (Audit and Remuneration Committees)	Assistant Audit Manager	1 persons
Updates on the "Regulations Governing Establishment of Internal Control Systems" and Practical Compliance in Financial Reporting and Internal Control	Assistant Audit Manager	1 persons
104 System Training Session 1	Internal Personnel	6 persons
104 System Training Session 2	Internal Personnel	5 persons
2025 Second Half Disaster Prevention Drill	Internal Personnel	29 persons
2025 Taipei City Environmental Impact Assessment Regulations and Educational Awareness Campaign	Internal Personnel	4 persons
2025 Greenhouse Gas Inventory Practical Training Seminar	Internal Personnel	5 persons
Q4 2025 Corporate Governance and Sustainability Disclosure Seminar	Internal Personnel	2 persons

2025 Cathay Sustainable Finance and Climate Change Summit	Internal Personnel	8 persons
ESG Sustainability Report Kick-off Meeting	Internal Personnel	4 persons
ESG Training Program	Internal Personnel	35 persons
Listed Company Business Compliance Seminar	Internal Personnel	2 persons
Labor Regulations Overview	Internal Personnel	33 persons
Regulatory Risks in Construction Industry (Illegal Construction and Risk Control)	Internal Personnel	2 persons
Recent Construction Development-Related Regulations	Internal Personnel	4 persons
Climate Change Management Personnel Regulatory Briefing	Internal Personnel	8 persons
New Taipei City Urban Planning Regulations Enforcement Rules	Internal Personnel	7 persons
Greenhouse Gas Inventory Training	Internal Personnel	6 persons
Greenhouse Gas Inventory Preparation Workshop	Internal Personnel	6 persons
Legal Practice and Compliance in Pre-sale Housing Transactions	Internal Personnel	6 persons
Remuneration Committee Operation and Governance Rules Analysis	Internal Personnel	8 persons
2025 Strengthening Taiwan Capital Market Summit	Internal Personnel	1 persons

Training Effectiveness				
Item		2023	2024	2025
Average training hours per employee		12.21	9.61	10.99
Average Training Hours by Gender	Female	14.15	11.82	20.13
	Male	10.95	8.26	4.63
Average Training Hours by Employee Category	Direct Employees	3.69	5.88	1.94
	Indirect Employees	17.75	12.45	17.28

Notes:

The average training hours per employee are calculated as:

(total annual training hours of all employees /total number of employees at year-end).

The average training hours per female employee are calculated as:

(total annual training hours of female employees/ total number of female employees at year-end).

The average training hours per employee category are calculated as:

(total annual training hours of each employee category/ total number of employees in that category at year-end).

## 6.2 Friendly Workplace

### 6.2.1 Compensation and Benefits

The consolidated company determines employee compensation based on annual business performance achievement and overall profitability. The Company provides remuneration packages that are competitive in the local market and superior to statutory requirements.

To ensure that employee performance is appropriately reflected in compensation, the Company enables employees with specialized technical expertise to develop into professionals in their respective fields through sustained efforts. Employees with management capabilities and leadership potential are also provided with opportunities to advance into managerial positions, thereby offering broad career development pathways.

Overall, employee remuneration is primarily determined based on length of service, educational background, and professional competencies. Compensation differentiation is not based on any physical or psychological characteristics. As employees accumulate tenure, industry knowledge and experience become more refined. The consolidated company shares its operating performance with employees, enabling them to contribute their expertise while achieving financial stability in their personal lives. This approach enhances employee engagement, loyalty, and a sense of belonging to the Company.

Furthermore, the consolidated company compares the ratio of basic salary and total compensation among employees of different genders and indirect employee categories. The analysis indicates that both basic salary and overall compensation are comparable between male and female employees. In addition, for entry-level positions (e.g., administrative assistants), non-managerial employees receive a standard salary that is above the local statutory minimum wage, regardless of gender.

In addition, to enhance employee productivity, the Company provides a range of welfare measures and a comfortable working environment. Various employee engagement activities are organized on an irregular basis to help reduce work-related stress and promote positive interaction among colleagues. The Company also considers employees' work-life balance and family development needs to strengthen family care support.

The number of full-time non-managerial employees, the average and median compensation of full-time non-managerial employees, as well as the year-on-year changes of the above indicators, are disclosed in the Market Observation Post System (MOPS): Consolidated Financial Statements → Corporate Governance → Employee Benefits and Compensation Statistics → Non-managerial Full-time Employee Compensation.

Insurance Benefits

Benefit Item	Target Audience	Labor Standards Act
Life Insurance	All employees	Compliant
Medical Insurance	All employees	Exceeds requirements
Disability Insurance	All employees	Compliant

### Employee Welfare Benefits

Benefit Item	Eligible Employees	Description
Housing Purchase Discount	All employees	Employees purchasing residential units developed by the Company are entitled to preferential discounts.
Car Purchase Loan	All employees	A structured employee car purchase loan program is in place.
Emergency Advance Payment	All employees with at least one year of service	In the event of emergencies, employees may apply for an advance of up to six months' salary. An employee emergency loan policy is established.

### Retirement and Termination Benefits

Benefit Item	Description
Defined Contribution Pension Plan	Contributions to the defined contribution pension plan are recognized as expenses during the period in which employees render services. Any prepaid contributions are recognized as assets to the extent that they will result in a cash refund or reduction in future payments.
Termination Benefits	Termination benefits are recognized as expenses at the earlier of when the Company can no longer withdraw the offer of those benefits or when related restructuring costs are recognized. Where termination benefits are not expected to be settled within twelve months after the reporting date, they are discounted to present value.

### Overall Employee Benefits

Employee Benefits Items	Full-time Employees
Group Insurance	V
Marriage / Funeral Subsidy	V
Year-end Bonus	V
Departmental Meals	V
Health Check-up	V
Birthday Gift	V

Employees' Children Scholarship	V
Annual Bonus	V
Transportation Allowance	V
Employee Travel	V
Occasional Afternoon Tea and Snack Bar	V

### Employee Satisfaction Survey

The Company conducts an employee satisfaction survey annually. The survey is administered online by the General Manager's Office.

In the latest survey, 34 valid responses were collected, representing a response rate of 87.18%. Based on the returned questionnaires, the overall employee satisfaction score was 94.59%.

Improvement actions are identified based on survey results. Areas requiring enhancement are selected according to standardized questionnaire items and consolidated for reporting to management meetings for further action and continuous improvement.

### New Hire and Turnover Statistics

Item / Year		2023		2024		2025	
Total Employees (Year-end)		33		37		39	
Employee New Hire and Turnover Statistics		Headcount	%	Headcount	%	Headcount	%
New Hires							
Age	Under30	1	3.03%	1	2.70%	0	0%
	30-49	3	9.09%	2	5.41%	2	5.13%
	50 years old and above	0	0.00%	4	10.81%	1	2.56%
Gender	Male	3	9.09%	5	13.51%	1	2.56%
	Fmale	1	3.03%	2	5.41%	2	5.13%
Education Level	Postgraduate	0	0.00%	0	0.00%	1	2.56%
	College	4	12.12%	7	18.92%	2	5.13%
	Others	0	0.00%	0	0.00%	0	0.00%

Region	Taiwan	4	12.12%	7	18.92%	3	7.69%
	Overseas	0	0.00%	0	0.00%	0	0.00%
Departed Employees							
Age	Under30	0	0.00%	0	0.00%	0	0.00%
	30-49	3	9.09%	2	5.41%	1	2.56%
	50 years old and above	0	0.00%	0	0.00%	2	5.13%
Gender	Male	2	6.06%	1	2.70%	2	5.13%
	Fmale	1	3.03%	1	2.70%	1	2.56%
Education Level	Postgraduate	0	0.00%	0	0.00%	0	0.00%
	College	3	9.09%	2	5.41%	2	5.13%
	Others	0	0.00%	0	0.00%	1	2.56%
Region	Taiwan	3	9.09%	2	5.41%	3	7.69%
	Overseas	0	0.00%	0	0.00%	0	0.00%

## 6.2.2 Labor-Management Communication

Effective labor-management communication facilitates cooperation between employees and management, enabling employees to better understand the Company' s operational plans, business overview, and market conditions. At the same time, it allows management to timely understand employees' working conditions and further build a friendly workplace based on employee needs.

The Company strictly complies with applicable laws and regulations, and its internal human resources and administrative practices fully adhere to local labor laws at each operating site. Labor-management meetings are held at least once every quarter in accordance with regulations. Management representatives include the General Manager and heads of the Human Resources Department. Through regular communication and dialogue, labor relations are strengthened, and employees are able to express their opinions and seek improvements in working conditions, thereby enhancing their overall status and engagement.

In addition, the consolidated company has established multiple communication channels to facilitate two-way communication, enabling employees to fully express their views while

allowing the Company to respond in a timely manner and incorporate feedback into policy improvements. In recent years, labor relations have remained harmonious, with no labor disputes occurring.

In the event of plant closure or new establishment leading to employee layoffs or relocation, the Company complies with the Mass Layoff Protection Act and provides at least 60 days' advance notice to the local labor authorities, in accordance with legal requirements.

Finally, to safeguard employees' retirement financial planning, the Company adopts a defined contribution pension plan under the new pension system.

### 6.2.3 Occupational Health and Safety

#### Material Topic Management

<b>Material Topics</b>	<b>Occupational Health and Safety</b>
<b>Significance</b>	We believe that only when employees' physical and mental well-being is properly safeguarded can their full potential be realized and contribute positively to the Company's long-term development.
<b>Policy Commitments</b>	Adhering to the principle of creating a friendly workplace as a top priority, the consolidated company is committed to investing in human capital to ensure that employees are provided with a safe and comfortable working environment, thereby creating shared value between employees and the Company.
<b>Management Actions</b>	Through continuous risk assessment and safety training, the Company aims to reduce the likelihood of occupational accidents and work-related diseases.
<b>Resources Invested</b>	On construction sites, on-site supervisory personnel are assigned to strengthen safety management. The Company also actively promotes physical and mental health initiatives by providing health consultation and support services.
<b>Evaluation Mechanisms</b>	Furthermore, the Company has established Occupational Safety and Health Implementation Guidelines to reinforce systematic safety management practices.

## **Occupational Health and Safety Management**

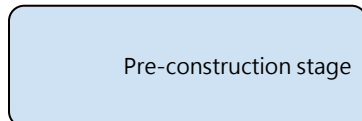
The consolidated company engages contractors to communicate occupational health and safety measures and procedures with relevant workers. Prior to construction, a construction safety management plan is prepared, and necessary implementation requirements are incorporated into contractual agreements. On-site supervisory personnel are assigned to strengthen site safety management.

In addition, the Company establishes a "Self-Inspection Safety Checklist" for contractors to enhance control over site conditions and personnel safety, thereby reducing the occurrence of construction site accidents.

## Occupational Health and Safety Management Process

### Pre-Construction

#### Stage:



#### **(1) Construction Safety Management Plan :**

The consolidated company's Quality and Safety Team establishes Occupational Safety and Health Management Guidelines and formulates a Construction Safety Management Plan accordingly.

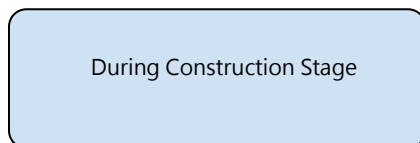
#### **(2) Construction Briefing Notification :**

The consolidated company issues official documents to notify contractors to organize construction briefing meetings.

#### **(3) Construction Briefing Presentation :**

The contractor provides the consolidated company with a briefing on project schedule and progress, structural quality control measures, and occupational health and safety management guidelines.

### During Construction Stage :



#### **(1) Pre-Work Safety Briefing and Hazard Communication:**

A daily occupational safety briefing and training session is conducted to enhance safety awareness and communicate potential workplace hazards.

#### **(2) Occupational Safety and Health Committee Meetings :**

Occupational safety and health awareness and training sessions are conducted on a monthly basis to reinforce safety management and employee safety awareness.

#### **(3) Self-Inspection Safety Checklist :**

Daily inspections are conducted to assess site safety conditions, including heavy machinery operations, public hazards, collapse risks, and fall protection measures. Contractors are required to propose corrective actions and implementation timelines for identified issues.

## Occupational Health and Safety Policy

Item	Description
Protective Measures	<ul style="list-style-type: none"> <li>● In construction sites, appropriate safety protection measures are implemented in working environments to prevent hazards such as falls, slips, falling objects, structural collapse, impact injuries, cutting or abrasion injuries, and electrical hazards. A safe working environment and personal protection measures are provided, including safety nets, helmets, guardrails, first aid kits, fire extinguishers, and safety harnesses to ensure occupational safety.</li> </ul>
Insurance Coverage	<ul style="list-style-type: none"> <li>● Employee group insurance is arranged, covering accident insurance, construction site insurance, accidental medical insurance, and hospitalization medical coverage.</li> </ul>
Safety Assessment	<ul style="list-style-type: none"> <li>● Daily pre-work safety briefings and hazard communications are conducted for construction workers. Monthly occupational safety meetings are held for site supervisors to reinforce safety awareness.</li> <li>● Occupational safety and health training is conducted on a quarterly basis.</li> <li>● The Company employs safety and health technicians, site supervisors, and safety assessment personnel to ensure a safe and healthy working environment, with regular refresher training provided.</li> </ul>



↑ Construction Management Meeting Discussion



↑ Occupational Safety and Health Discussion



↑ Occupational Safety and Health Committee Training ↑ Construction Site Safety and Health Notice Board

## Types of Occupational Injuries and Occupational Diseases

### 1. Falls (Fall Accidents):

Fall accidents are generally categorized into two types:

- **Human falls:** Refers to cases where a person falls from a height to a lower level, resulting in injury or fatality, including workers slipping or falling on the same level.
- **Falling objects:** Refers to incidents where objects fall from a height and injure individuals, including cases where objects fly or structures collapse and cause injury.

### 2. Struck by Falling Objects:

According to this classification, “falls, slips, and trips” are categorized as human fall accidents, while “struck by falling objects” and “structural collapse or material failure” are categorized as falling object-related incidents.

### 3. Electric Shock:

Injuries caused by electrical current from equipment or installations contacting the human body.

### 4. Pulmonary Adenocarcinoma:

A disease case caused by long-term exposure to paint materials and inhalation of dust among painting workers.

The consolidated company requires suppliers to establish a high-standard safety management system and to comply with relevant regulations in environmental protection, occupational safety, and hygiene. The key requirements are as follows:

#### A.Key points of safety and health management :

- (1) During the construction period, Party B shall comply with the Labor Standards Act and its enforcement rules, Labor Inspection Act and its enforcement rules, Occupational Safety and Health Act and its enforcement rules, Occupational Safety and Health Facilities Rules, labor safety and health organization management and automatic inspection methods , Hazardous workplace review and inspection methods, labor safety and health education and training rules, standards for the construction of safety and health facilities, relevant laws, regulations, and project contract requirements, and ensure that safety and health management are actually handled. At the same time, all employees should be made aware of the important features and characteristics of the project. It is regional, and relevant safety and health slogans, posters, etc. should be posted at appropriate places on the construction site, and safety and health management and maintenance should be strengthened to avoid occupational disasters.
- (2) Party B shall employ qualified labor safety and health management personnel to be stationed on the site in accordance with the regulations, and those employing more than 30 laborers shall submit a report to the labor inspection agency before the construction in accordance with the regulations. The copy shall be sent to Party A for reference. The employment of labor If the number is less than 30, it needs to be reported to Party A. And supervise the handling of labor safety and health management and other matters. If the manager asks for leave or cannot be stationed at the construction site or resigns for some reason, he should find a qualified representative in advance and report to the local inspection agency or Party A for approval. And pay attention to site safety and preventive measures at all times. If any accident occurs due to Party B' s negligence or negligence, Party B shall bear all responsibilities.
- (3) Party B shall prevent the catastrophe that may occur during the construction of the project with respect to the environment, climate, transportation, geology, and existing facilities of the construction site, as well as the construction objectives and design content of the project, and prepare preventive and corresponding measures in accordance with the regulations.
- (4) When entering the construction site, all personnel should wear safety helmets and other necessary protective tools. Party B should provide protective equipment on the construction site for the personnel entering the construction site (including Party A' s personnel) to wear and use.

(5) During the construction period, Party B shall be responsible for the management, provision, welfare, safety and hygiene of all Party B' s employees, as well as the maintenance and storage of all machinery, equipment and materials. And always pay attention to the conduct of all employees to prevent disputes. All employees of Party B shall abide by relevant laws and regulations, and accept Party A' s guidance on relevant work. In case of disobedience, order, obstruction of work or other illegal improprieties, Party A may request to replace them at any time, and Party B shall immediately Do as it is.

(6) Party B shall formulate "Safety and Hygiene Work Code" suitable for its needs in accordance with the Labor Safety and Health Law and relevant regulations after the start of the project, report to the labor inspection agency for reference, announce the implementation, and notify Party A.

(7) Party B shall formulate an automatic inspection plan in accordance with the labor safety and health organization management and automatic inspection methods and other laws and regulations, implement automatic inspections and keep records. If it is found to be missing or not handled properly during supervision and inspection by Party A or related units, the improvement shall be completed within the specified time after notification. Those who fail to make improvements within the time limit will not be assessed, and the labor inspection agency will be asked to do so in accordance with relevant laws and regulations.

(8) During the construction period, when Party B violates labor safety and health and other related laws and regulations, and there is a possibility of emergency danger, Party A may request Party B to suspend the relevant part of the construction. Once the improvement is completed, Party A will check and approve it. The resumption of work shall not be used to request the processing period or any compensation.

(9) After the start of the project, in accordance with the relevant labor safety and health measures in the contract, Party A may send personnel to the site for inspection and make records on a regular or irregular basis. Party B shall make improvements in accordance with the improvement items in the audit records. Refuse to apply for the current payment.

#### **B.Key points of environmental protection implementation :**

(1) The construction access road at the entrance and exit of the work area shall be laid on the leveled and compacted road foundation with reinforced concrete, concrete, steel plate, coarse-grade ingredients or other granular materials with equivalent functions in accordance with the design drawings or the location specified in the contract.

- (2) After the completion of this project, if it is necessary to reinstate the site, Party B shall demolish the site construction access road and restore it to its original state upon the instructions of Party A.
- (3) The car wash equipment and sedimentation tank are set up in accordance with the suggested location of the design drawing or the instructions of Party A. They are installed at the gate exit of the work area on the principle that they must pass through the road. If due to site restrictions, their configuration may be adjusted after Party A agrees. But it should be based on the principle of not hindering the progress of the project. In addition to the installation location suggested in the design drawing, Party B may also propose an appropriate location according to the construction needs, and add it after Party A's approval.
- (4) For vehicles and mobile machinery leaving the construction site, the dirt attached to their tires should be washed before they can be driven out. If the ground is contaminated, they should be cleaned up at any time.
- (5) After the car wash wastewater is precipitated by physical (natural precipitation) or chemical (medicinal treatment) methods in the sedimentation tank, the upper clarified water should be recycled for use, or be treated to meet environmental protection discharge standards before being discharged to the work area for drainage. In the system, the sedimentation tank should be able to maintain unobstructed and often need to clean up the mud.
- (6) The sedimentation tank attached to the car wash equipment is only for the sedimentation of car wash wastewater, and shall not be used as a temporary sand trap for sedimentation. This equipment should be dismantled after the construction of each section is completed, and the original location should be restored or other engineering construction should be carried out according to the engineering design drawing.
- (7) Steel plates should be laid on the vehicle path from the car wash equipment and sedimentation tank to the main road.
- (8) During the construction period of the project, the roads adjacent to the work area should be kept in good condition and clean. If there are scattered leftovers, they must be removed at any time to maintain the clean road environment around the work area.
- (9) All vehicles and equipment that carry excavation materials or construction pellets should be equipped with airtight hoppers or use dust-proof cloth or other air-tight coverings to tightly cover them and prevent the carried materials from falling to the

ground. Use dust-proof cloth or other air-tight coverings, which should be tied firmly, and the edges should extend to cover at least 15 cm below the upper edge of the vehicle body.

(10) During the construction period, construction site signs should be set up, indicating the air pollution prevention and control fee collection control number of the construction project, the name and telephone number of the person in charge of the construction site, and the telephone number of the local environmental protection agency for public hazard reporting.

(11) The construction of fences shall be handled in accordance with the "Management Measures for Air Pollution Prevention and Control Facilities of Construction Projects" and the "Construction Fence Projects".

(12) In order to maintain the unblocked flow of the existing drainage and irrigation ditches in the work area, Party B shall follow Party A's instructions during the construction period and implement temporary drainage and water diversion facilities in accordance with the current conditions of the work site and the needs of the construction operation to avoid interrupting the waterway.

(13) In order to coordinate with site preparation, excavation operations, soil filling operations, material stacking, etc., it must be installed at a suitable location within the scope of the work area, such as the confluence of ditches, the exit of each drainage zone, or the low-lying land of the base, etc. Temporary sand blocking and drainage facilities to slow down the flow of water and intercept soil and rock lost due to erosion. Unless otherwise specified, this work includes all temporary water and soil conservation facilities built in the work area, such as disaster prevention embankments, slope protection, temporary grit chambers, and drainage roads.

(14) In accordance with the relevant provisions of the Soil and Water Conservation Law and the current conditions of the construction site, in conjunction with construction activities, temporary temporary installations should be placed at appropriate locations within the construction area, such as the confluence of ditches, the exits of various drainage districts, or the low-lying sites of the base. Sand blocking and drainage facilities, grit tanks, etc., to slow down the flow of water and intercept soil and rock lost due to erosion.

(15) The dust escape prevention and control facilities in the work area shall be handled in accordance with the "Management Measures for Air Pollution Prevention and Control Facilities for Construction Projects" promulgated by the Environmental Protection

Department of the Executive Yuan.

(16) The control of runoff wastewater during the construction period is formulated in accordance with the regulations of "Construction sites and earth-rock pile (abandonment) sites are necessary measures to reduce the amount of effluent and sediment erosion in runoff wastewater" promulgated by the Environmental Protection Department of the Executive Yuan. The Runoff Wastewater Pollution Reduction Plan" is submitted to the competent authority to complete the verification and implement it accordingly.

(17) A closed trash bin is set up in the work area to collect the garbage generated by the construction personnel, and Party B will clean it up by itself or entrust a government cleanup unit or a qualified public and private waste cleanup and disposal agency.

(18) Other industrial wastes generated by construction operations shall be handled in accordance with the "Waste Disposal Law" and "Industrial Waste Storage and Disposal Methods and Facility Standards" and other relevant regulations. Party B shall be responsible for cleaning up by itself or by a government agency or qualified company. Removal and treatment by private waste removal and treatment institutions.

(19) If the waste generated by the construction operation is recognized as hazardous industrial waste according to the "Hazardous Industrial Waste Identification Standard", it must be disposed of in accordance with relevant laws and regulations, and shall not be combined with general waste or general industrial waste for disposal.

(20) The construction waste water and domestic sewage treatment facilities shall be set up separately in and outside the work area as required. The domestic sewage of the construction workers shall be equipped with sewage collection and treatment equipment, and the sewage shall be properly treated and recycled or discharged after meeting the discharge standards, or shall apply to be discharged into the nearby sewage sewer system.

(21) Party B shall formulate various environmental protection management and monitoring tasks in accordance with relevant environmental protection laws and regulations, as well as the content and characteristics of this project. The above tasks include the formulation of environmental protection execution plans and the control of the execution of the plans. When the noise, vibration, smoke and dust, and the quality of discharged water during construction may exceed the requirements of laws and regulations, Party B shall still assume the relevant management and monitoring responsibilities, and perform sampling and measurement in accordance with environmental protection laws and regulations to avoid affecting the environment.

## **Employee Health Promotion**

### **Health Check-ups**

Regular health examinations are provided to all employees to help prevent major diseases and promote early detection and prevention of health risks.

### **Office Health and Safety**

The office is maintained by dedicated cleaning personnel to ensure a safe and hygienic working environment. Regular cleaning and disinfection of the workplace are conducted. Employees are required to wear identification badges when entering the office premises. Visitors must be guided by reception staff and are not allowed to enter restricted areas to ensure office security.

### **Health Education and Awareness**

Occupational safety and health training programs are conducted on a quarterly basis to enhance employees' health awareness and promote a safe working culture.

## **6.3 Sustainable Supply Chain**

### **6.3.1 Sustainable Supply Chain Management**

Suppliers are important partners in the consolidated company's operations. Through close collaboration, both parties jointly pursue sustainable business operations and growth.

The consolidated company places strong emphasis on effective communication with suppliers and is committed to ensuring communication efficiency and information transparency, thereby creating a mutually beneficial outcome.

To advance sustainable operations, the consolidated company is working with relevant departments to establish a "Supplier Management Policy," aiming to encourage suppliers to comply with relevant standards and jointly enhance corporate social responsibility.

The consolidated company maintains contractual relationships with suppliers, and all transactions are executed in accordance with agreed contractual terms. The Construction Department and Engineering Management Division are responsible for review and approval to ensure stable and constructive partnerships.

Supplier communication meetings are held regularly, including post-award meetings, pre-construction meetings, and weekly site coordination meetings during the construction period.

### 6.3.2 Supplier Overview

Supplier Category	Number of Suppliers ( 2025 )		Procurement Amount ( 2025 )	
	Domestic	Overseas	Domestic	%
Construction Contractors	4	0	2,783,357,738	60%
Mechanical & Electrical Companies	4	0	1,558,147,620	33%
Kitchen Equipment	1	0	169,586,960	4%
Others	15	0	145,279,032	3%
<b>Total</b>	<b>24</b>	<b>0</b>	<b>4,656,371,350</b>	<b>100%</b>

### 6.3.3 Supply Chain Management

The consolidated company is committed to sustainable operations and is working with relevant departments to establish a "Supplier Management Policy." The Company aims to encourage suppliers to comply with relevant standards and jointly enhance corporate social responsibility.

#### Supplier Selection Process

##### Step 1: Screening and Evaluation

The consolidated company conducts supplier screening through peer recommendations, site visits, and factory audits. Suppliers are further evaluated based on service scope, construction schedule management, financial capability, project performance, and quotation comparison.

## Step 2: Compliance Requirements

Suppliers are required to comply with relevant environmental protection, occupational safety, and hygiene regulations. In addition, suppliers must provide certified raw materials that pass chloride ion testing and non-radioactivity verification.

## Step 3: Qualification, Contracting, and Management

Only qualified suppliers are awarded contracts by the Procurement Department. Necessary inspection measures are implemented, and contractual terms are established and executed accordingly to maintain stable partnerships. Suppliers with quality deficiencies will be promptly replaced or have their contracts terminated when necessary.

Supplier Category	Selection Method
Construction Contractors	Site visits and price negotiation procedures
Mechanical & Electrical Companies	Site visits and price negotiation procedures
Air Conditioning Engineering	Factory inspections and price negotiation procedures
Entrance Door Engineering	Factory inspections and price negotiation procedures
Sanitary Equipment	Factory inspections and price negotiation procedures

## Existing Supplier Management

During the construction phase, the consolidated company requires suppliers to comply with the Labor Standards Act and its enforcement rules, the Labor Inspection Act and its enforcement rules, the Occupational Safety and Health Act and its enforcement rules, the Regulations for Safety and Health of Labor, the Regulations for Organization and Automatic Inspection of Occupational Safety and Health, the Regulations for Hazardous Workplaces Inspection and Approval, the Regulations for Occupational Safety and Health Education and Training, the Construction Safety and Health Standards, as well as other applicable laws, regulations, and contractual requirements. Suppliers are required to properly implement occupational safety and health management practices.

### 6.3.4 Local Procurement

Local procurement contributes to the development of the local economy by creating employment opportunities, generating tax revenues, and supporting community development. It also helps reduce transportation costs and greenhouse gas emissions, thereby lowering fuel consumption and carbon footprint and minimizing environmental impacts.

The consolidated company upholds a local procurement policy and gives priority to domestic suppliers for all procurement activities. With its primary operating base in Taiwan, the consolidated company achieved a 100% procurement expenditure ratio from local suppliers in 2025.

## 6.4 Customer Relationship Management

The consolidated company's primary business involves the commissioning of construction contractors to develop residential buildings for leasing and sales purposes. The domestic market accounts for 100% of its revenue. In recent years, the Company has focused on developing residential high-rise buildings and office-industrial buildings. Land development projects are selected based on accessibility, comprehensive living functions, and future development potential, with a primary focus on the Greater Taipei area. The Company's main product categories include residential buildings, commercial office buildings, and industrial office buildings for both development and leasing purposes.

Effective customer communication is an essential component of corporate brand image. To maintain high-quality interactive relationships with customers, the Company ensures smooth communication channels. A message board is available on the official website, and dedicated contact points, including telephone numbers and email addresses of relevant departments and contractors, are provided to facilitate two-way communication and continuous improvement through customer feedback.

In terms of information security, the Company has established an internal audit and management system to ensure the protection of personal data and customer rights. Customer confidential information is strictly safeguarded and is not disclosed arbitrarily.

Such information may only be shared with third parties under legal authorization or official requests from competent authorities through proper legal procedures, ensuring zero tolerance for data leakage.

Looking forward, the Company will conduct periodic customer satisfaction surveys to better understand and improve management strategies, strengthen customer rights protection, enhance service quality, and further increase overall customer satisfaction.

#### **6.4.1 Customer Rights Protection**

The consolidated company is committed to providing customers with safe and high-quality products and services. The Company places strong emphasis on customer needs and feedback, and provides multiple communication channels, including the official website, dedicated customer service hotline, and community management committees. Through these channels, the Company continuously gathers feedback and proposes improvement measures to enhance service quality and strengthen overall competitiveness.

#### **Customer Communication Channels and Frequency**

Process Flow

##### **Step1 :**

The consolidated company maintains effective communication channels with customers and assigns dedicated after-sales service personnel to handle customer needs.

##### **Step2 :**

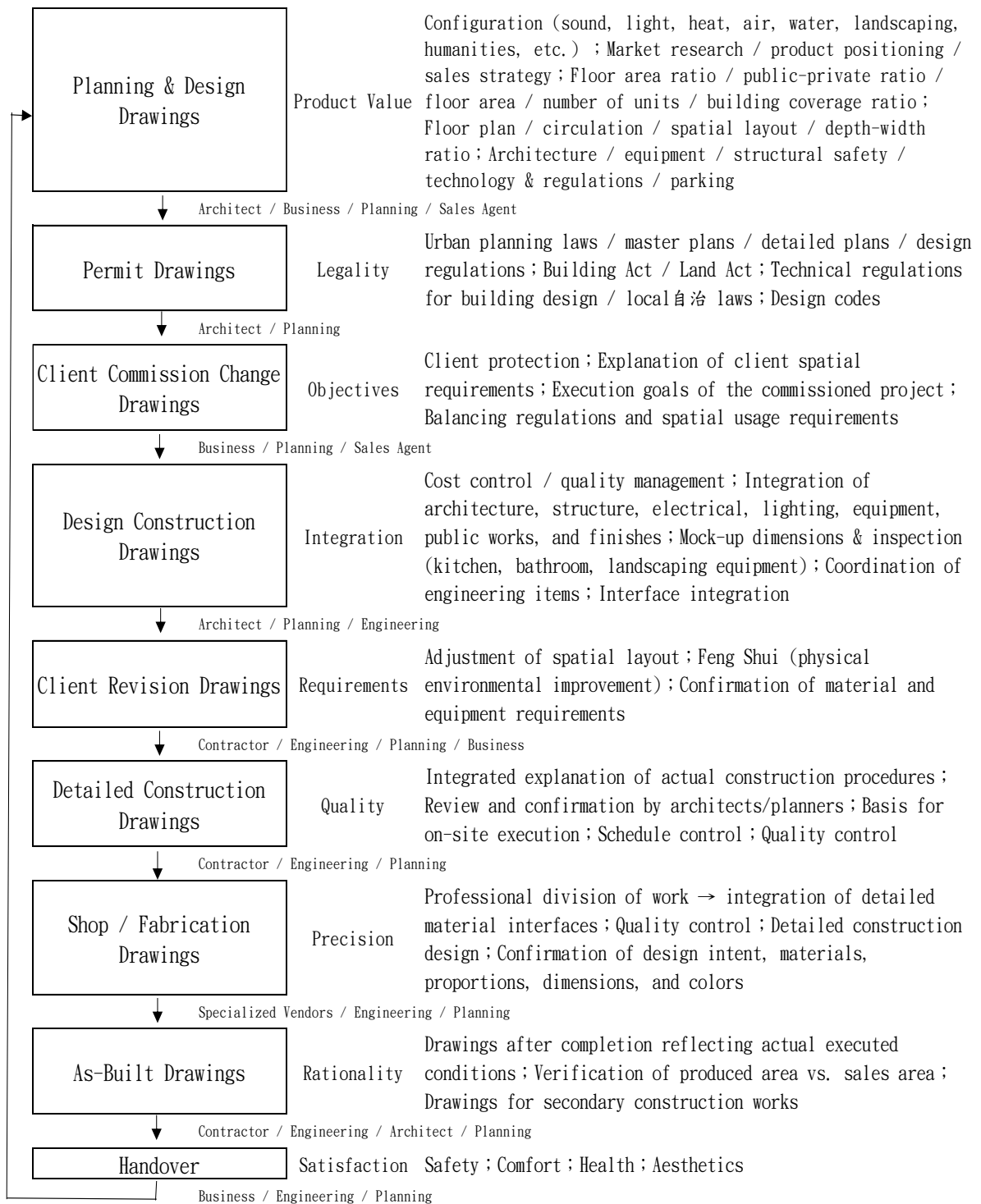
Customers may submit feedback via the Company' s website (<http://www.hong-pu.com.tw/contactus>). All inquiries are assigned to designated project personnel, who are responsible for clarifying customer issues and providing appropriate responses.

##### **Step3 :**

Project handling status and progress are regularly reported to the General Manager during internal meetings for review and oversight.

# Integrated Framework of Project Execution Related Drawings

## From Planning & Design → Construction → Completion & Handover



### 【Project Execution-Related Diagrams】

The consolidated company upholds the principle of prioritizing customer rights. Across all stages of project development, including sales, contract signing, construction change management, mortgage verification, handover, and after-sales service, The consolidated company is committed to providing comprehensive services. Based on principles of integrity and transparency, the consolidated company delivers detailed project information to customers and continuously builds long-term relationships founded on trust and mutual confidence :

- Sales Stage : The consolidated company provides customers with real estate disclosure statements and fully explains project information in accordance with the Civil Code, the Consumer Protection Act, and relevant regulations. Sales centers are equipped with building materials, equipment specifications, approved construction drawings, and dimensional information. Model units and material samples are also provided to ensure clear and transparent disclosure of product information to customers.

At the time of order placement, a pre-sale contract review template is provided, along with a minimum five-day contract review period to ensure transaction security. All customer payments are deposited into escrow accounts, and customers may review their payment status through the escrow bank' s official website. In 2025, the Company had no incidents of non-compliance with product and service information disclosure regulations or marketing communication regulations.

- Construction Change Stage : Customers are provided with architectural and MEP drawings in both paper and digital formats, including dimensional information, allowing them to request interior layout modifications prior to construction. This helps reduce post-handover renovation needs and minimizes material waste.
- Mortgage Verification Stage : The consolidated company facilitates more favorable mortgage conditions for eligible customers through bank bulk mortgage arrangements.
- Handover Stage : Upon completion, the Company' s staff and contractors jointly conduct inspection and acceptance with customers. Defect items and repair timelines are recorded in the handover inspection report. After completion of rectification

procedures, ownership transfer registration is executed, and payment settlement is confirmed. Customers are also provided with copies of usage permits, non-sea sand and non-radiation steel certifications, contractor lists, and warranty documents.

- After-sales Service Stage : A warranty repair service is provided during the post-handover warranty period. After the warranty period expires, the consolidated company assists customers in identifying issues and coordinating with relevant contractors for maintenance services.

## 6.5 Social Engagement

### Social Care

The consolidated company is committed to promoting and enhancing corporate social responsibility. In 2016, the Company established the “Hong Pu Social Welfare Charity Foundation” with the purpose of engaging in social welfare and charitable activities. The Foundation primarily operates through donations and participation in social service initiatives, extending its public welfare programs to educational institutions and related welfare foundations, thereby fulfilling its commitment to sustainable development. Relevant information is disclosed in the annual report.

In 2025, the consolidated company and the Hong Pu Social Welfare Charity Foundation participated in the “Taipei City Organic and Friendly Agriculture and Food Education Promotion Program.” This initiative aligns with the principles of the Food and Agriculture Education Act and aims to enhance public understanding of five core areas: basic agricultural production, friendly farming and livestock practices, animal welfare, food choices, and the relationship between environment and agriculture. The program ultimately seeks to promote support for local agriculture and the practice of local consumption and sustainable agriculture.

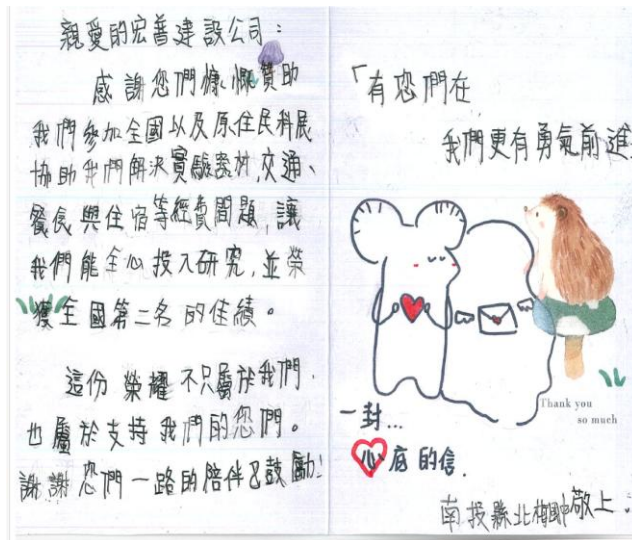
The Foundation also contributes through donations to socially disadvantaged groups, support for children’s commuting safety and campus safety initiatives, and engagement in medical research programs, continuously demonstrating its commitment to social care and community support.

◆ Donation List of the Consolidated Company and Hong Pu Social Welfare Charity Foundation

Year	Recipient	Donation Amount ( NTD)
2025	Lovefu Social Welfare Foundation (Note1)	50,000
	GuangXing Elementary School,Sanchong District ,New Taipei City	90,000
	Nantou County Beimei Junior High School (Note1)	50,000
	Hualien Elderly and Family Care Association (Note1)	100,000
	Taipei Veterans General Hospital	1,000,000
	National Defense Medical University	300,000
	National Yang-Ming University Alumni Association	200,000
	Dah-Der Hospice&Palliative Care Foundation	300,000
2024	Home4baby Welfare League Foundation (Note1)	59,000
	Nantou County Beimei Junior High School (Note1)	80,000
	National Dong Hwa University	100,000
	Hualien Elderly and Family Care Association (Note1)	80,000
	Lovefu Social Welfare Foundation (Note1)	97,000
	Mennonite Christian Medical Foundation	150,000



Image Description : Food & Agriculture Education Activities



1. Lovefu Social Welfare Foundation: Expected to help cover tuition fees for 21 children in the second semester of the 2024 academic year, including 4 kindergarten students, 7 elementary school students, 7 junior high school students, and 3 high school students.
2. Hualien County Elder and Family Care Association: Help cover one elderly person's meal expenses for a full year and another elderly person's meal expenses for 8 months.
3. GuangXing Elementary School, Sanchong District, New Taipei City - It is expected that approximately 80 participants (including traffic safety volunteers) will benefit from the student commuting and campus safety training program.
4. Taipei Veterans General Hospital - Research in Neurogenetics 、 National Defense Medical University - Scholarship 、 Dah-Der Hospice & Palliative Care Foundation - Patient Health Education and Psychological Support.
5. Nantou County Beimei Junior High School "Science and Technology Clubs: Experimental materials for science fair competitions, serving approximately 22 students."

**Note1:** "The recipient organization's official website does not provide an English name; therefore, a self-translated version is used. For the actual organization name, please refer to the Chinese version of the Sustainability Report."

### **Friendly community**

The consolidated company places great importance on its engagement with the community and addresses issues with transparency and integrity. Through irregular communication with the community and the provision of multiple communication platforms, stakeholders are enabled to directly engage and communicate with us, with the aim of jointly building a more prosperous and sustainable community. By fostering a community-friendly approach and maintaining effective community communication, the Company enhances its social impact, promotes sustainable development, and establishes long-term cooperative relationships. Accordingly, we are committed to being a community-friendly member and working together with residents to create a better future.

### Community engagement

Prior to project development, the consolidated company follows the "New Taipei City

Guidelines for Construction-Related Neighboring Property Damage,” the “Taipei City Regulations Governing the Handling of Disputes over Construction Damage to Adjacent Buildings,” and the “Taoyuan City Regulations for Handling Disputes over Construction Damage to Neighboring Properties.” The consolidated company commissions relevant professional associations or academic research institutions to conduct pre-construction condition surveys of adjacent properties. Upon completion of the surveys, a condition assessment report is prepared to facilitate the clarification of causation and responsibility in the event of any subsequent damage issues.

### Communication procedures and channels

Stakeholders	Communication channels	Topics and content of communication	Communication frequency
Adjacent properties around the construction site	1. Local competent authorities (e.g., Building Administration Departments) 2. Community bulletin board	<ul style="list-style-type: none"> <li>● Topic: Local environmental issues</li> <li>● Content: Impacts on local geology, water resources, air quality, and noise pollution. For example :               <ol style="list-style-type: none"> <li>1. Defects and damages, including but not limited to cracks, water seepage, peeling, and bulging.</li> <li>2. Installation of noise level meters at construction sites to monitor construction</li> </ol> </li> </ul>	The bulletin board is updated periodically.

		noise.	
Owners of vacant land and local residents	<ol style="list-style-type: none"> <li>1. Local competent authorities (e.g., Building Administration Departments)</li> <li>2. Community bulletin board</li> </ol>	<ul style="list-style-type: none"> <li>● Topic: Local environmental issues</li> <li>● Content: Impacts on local geology, water resources, air quality, and noise levels. For example: <ol style="list-style-type: none"> <li>1. Damage and defects: including cracks, water leakage, peeling, bulging, and other related conditions.</li> <li>2. Installation of noise level meters at construction sites to monitor construction noise levels.</li> </ol> </li> </ul>	The bulletin board is updated periodically.
Local Village Chief / Village Executive Officer	Each Construction Site Office	Resident grievances and related issues (including noise, construction schedules, pollution, and site perimeter safety concerns)	Irregularly

# Appendix

## Appendix 1: GRI Sustainability Reporting Standards Index Table

Statement of Use	The consolidated company has prepared this report in accordance with the GRI Standards for the reporting period from January 1, 2025 to December 31, 2025.
Applied GRI 1	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

Disclosure Topics	Reference Number	Disclosure Items	Report Sections or Explanations	Reasons for Omission
General Disclosures				
GRI2: General Disclosures 2021	2-1	Organizational Details	About This Report	
	2-2	Entities Included in the Organization' s Sustainability Reporting	About This Report	
	2-3	Reporting Period, Frequency, and Contact Person	About This Report	
	2-4	Restatement of Information	About This Report	
	2-5	External Assurance / Verification	About This Report	
	2-6	Activities, Value Chain, and Other Business Relationships	6.3 Sustainable Supply Chain	
	2-7	Employee	6.1 Talent Sustainability	
	2-8	Non-employee Workers	6.1 Talent Sustainability	
	2-9	Governance Structure and Composition	2.1 Corporate Governance	
	2-10	Nomination and	2.1 Corporate	

	Selection of the Highest Governance Body	Governance	
2-11	Chair of the Highest Governance Body	2.1 Corporate Governance	
2-12	Role of the Highest Governance Body in Overseeing Impact Management	1.1 Sustainability Governance Framework	
2-13	Person Responsible for Impact Management	1.1 Sustainability Governance Framework	
2-14	Role of the Highest Governance Body in Sustainability Reporting	1.1 Sustainability Governance Framework	
2-15	Conflicts of Interest	2.1 Corporate Governance	
2-16	Communication of Critical Concerns	2.1 Corporate Governance	
2-17	Collective Knowledge of the Highest Governance Body	2.1 Corporate Governance	
2-18	Performance Evaluation of the Highest Governance Body	2.1 Corporate Governance	
2-19	Remuneration Policy	2.1 Corporate Governance	
2-20	Process for Determining Remuneration	2.1 Corporate Governance	
2-21	Annual Total Compensation Ratio	-	Classified as Confidential Organizational Information
2-22	Statement on Sustainable Development Strategy	Message from the Management	
2-23	Policy Commitments	3.1 Regulatory	

			Compliance and Integrity Management	
	2-24	Incorporation into Policy Commitments	3.1 Regulatory Compliance and Integrity Management	
	2-25	Procedures for Remediating Negative Impacts	3.1 Regulatory Compliance and Integrity Management	
	2-26	Mechanisms for Seeking Advice and Raising Concerns	3.1 Regulatory Compliance and Integrity Management	
	2-27	Regulatory Compliance	3.1 Regulatory Compliance and Integrity Management	
	2-28	Memberships in Associations	2.1 Corporate Governance	
	2-29	Stakeholder Engagement Policy	1.1 Sustainability Governance Framework	
	2-30	Collective Bargaining Agreements	6.2 Friendly Workplace	
<b>Material Topics</b>				
GRI 3 : Material Topics 2021	3-1	Process for Determining Material Topics	1.1 Sustainability Governance Framework	
	3-2	List of Material Topics	1.1 Sustainability Governance Framework	
	3-3	Management of Material Topics	Please refer to the content of each topic	

<b>Operational Performance</b>				
GRI 3 : Material Topics 2021	3-3	Management of Material Topics	2.2 Operational Performance	
GRI 201 : Economic Performance 2016	201-1	Direct Economic Value Generated and Distributed by the Organization	2.2 Operational Performance	
<b>Product and Service Quality and Safety – Self-defined Material Topic</b>				
GRI 3 : Material Topics 2021	3-3	Management of Material Topics	2.3 Building Quality and Safety	
GRI 416 : Customer Health and Safety 2016	416-1	Customer Health and Safety	2.3 Building Quality and Safety	
<b>Regulatory Compliance</b>				
GRI 3 : Material Topics 2021	3-3	Management of Material Topics	3.1 Regulatory Compliance and Integrity Management	
GRI 205 : Anti-corruption 2016	205-1	Operational Sites Subject to Corruption Risk Assessments	3.1 Regulatory Compliance and Integrity Management	
<b>Risk Management – Self-defined Material Topic</b>				
GRI 3 : Material Topics 2021	3-3	Management of Material Topics	3.2 Risk Management	
<b>Integrity Management – Self-defined Material Topic</b>				
GRI 3 : Material Topics 2021	3-3	Management of Material Topics	3.1 Regulatory Compliance and Integrity Management	
<b>Green Building Promotion – Industry-specific Topics</b>				
GRI 3 : Material Topics 2021	3-3	Management of Material Topics	5.1 Green Building Promotion	
GRI 416 : Customer Health and Safety 2016	416-1	Assessment of the Health and Safety Impacts of Product and Service Categories	5.1 Green Building Promotion	

<b>Talent Recruitment and Retention</b>				
GRI 3 : Material Topics 2021	3-3	Management of Material Topics	6.1 Talent Sustainability	
GRI 401 : Labor-Management Relations 2016	401-1	Newly Hired and Turnover Employees	6.2 Friendly Workplace	
Salary Information of Full-time Non-managerial Employees	Compensation	The Company shall disclose the number of full-time non-managerial employees, the average and median salaries of full-time non-managerial employees, and the differences in these figures compared with the previous fiscal year	6.2.1 Compensation and Benefits	
GRI 404 : Training and Education 2016	404-1	Average Training Hours per Employee per Year	6.1 Talent Sustainability	
GRI 405 : Employee Diversity and Equal Opportunity 2016	405-1	Diversity of Governance Bodies and Employees	2.1 Corporate Governance 6.1 Talent Sustainability	
	405-2	Ratio of Basic Salary and Remuneration of Women to Men	-	Classified as Confidential Organizational Information
<b>Occupational Health and Safety</b>				
GRI 3 : Material Topics 2021	3-3	Management of Material Topics	6.2 Friendly Workplace	
GRI 403 : Occupational Health and Safety 2018	403-1	Occupational Health and Safety Management System	6.2 Friendly Workplace	
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	6.2 Friendly Workplace	

	403-3	Occupational Health Services	6.2 Friendly Workplace	
	403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	6.2 Friendly Workplace	
	403-5	Occupational Health and Safety Training for Workers	6.2 Friendly Workplace	
	403-6	Worker Health Promotion	6.2 Friendly Workplace	
	403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships	6.2 Friendly Workplace	
	403-8	Workers Covered by the Occupational Health and Safety Management System	6.2 Friendly Workplace	

## Appendix 2: SASB Standards Reference Table

Code	Disclosure Metrics	2025 Disclosure Content
Disclosure Topic: Energy Management		
IF-RE-130a.1	Disclose, by real estate sub-sector, the percentage of total floor area covered by energy consumption data.	The energy consumption data coverage rate for the offices of the Consolidated Company is 100%.

IF-RE-130a.2	Disclose, by real estate sub-sector: (1) total energy consumption within portfolio areas covered by data, (2) the percentage of grid electricity consumption, and (3) the percentage of renewable energy usage (Units: gigajoules (GJ), percentage (%)).	(1)Total energy consumption is disclosed in Section 4.3 Greenhouse Gas and Energy Management. (2)All electricity is purchased from Taiwan Power Company. (3)The Company does not currently utilize renewable energy.
IF-RE-130a.3	Disclose, by real estate sub-sector, the like-for-like percentage change in energy consumption within portfolio areas covered by data.	Relevant data has not yet been fully compiled; the Company plans to progressively disclose such information in the future.
IF-RE-130a.4	Disclose, by real estate sub-sector, the percentage of eligible portfolios that (1) possess energy performance ratings and (2) have obtained ENERGY STAR certification.	Disclosed in Section 5.1 Green Building Promotion.
IF-RE-130a.5	Describe how building energy management considerations are integrated into real estate investment analysis and operational strategies.	Disclosed in Section 5.1 Green Building Promotion.
Disclosure Topic: Water Resource Management		
IF-RE-140a.1	Disclose, by real estate sub-sector, the percentage of water withdrawal data coverage relative to (1) total floor area and (2) floor area located in regions with high or extremely high baseline water stress.	1.The water withdrawal data coverage rate for the offices of the Consolidated Company is 100%. 2.Neither the offices nor construction projects of the Consolidated Company are located in areas with high or extremely high baseline water stress.

IF-RE-140a.2	(Disclose, by real estate sub-sector: (1) total water withdrawal within the portfolio area covered by data, and (2) the percentage of water withdrawal occurring in regions with high or extremely high baseline water stress.	1. Relevant data has not yet been fully compiled; the Company plans to progressively disclose such information in the future. 2. Neither the offices nor construction projects of the Consolidated Company are located in areas with high or extremely high baseline water stress.
IF-RE-140a.3	Percentage change in portfolio water withdrawal within the data coverage boundary, categorized by real estate sub-sector.	Relevant data has not yet been fully compiled; the Company plans to progressively disclose such information in the future.
IF-RE-140a.4	Describe water management risks and discuss the strategies and practices adopted to mitigate such risks.	Disclosed in Section 6.3 Sustainable Supply Chain and Section 4.2 Water Resource and Waste Management.
Disclosure Topic: Management of Tenant Sustainability Impacts		
IF-RE-410a.1	Percentage of new leases that include (1) cost recovery provisions for resource efficiency-related capital improvements and (2) the associated leased floor area, categorized by real estate sub-sector.	Not Disclosed
IF-RE-410a.2	Percentage of tenants with separately metered or sub-metered (1) grid electricity consumption and (2) water withdrawal, categorized by real estate sub-sector.	Relevant data has not yet been fully compiled; the Company plans to progressively disclose such information in the future.
IF-RE-410a.3	Discuss the approaches adopted to measure, incentivize, and improve tenants' sustainability impacts.	Not Disclosed
Disclosure Topic: Climate Change Adaptation		

IF-RE-450a.1	Area of properties located in 100-year flood risk zones, categorized by real estate sub-sector.	Disclosed in Section 4.1 Climate Governance.
IF-RE-450a.2	Describe the climate change risk analysis, the level of systematic portfolio risk exposure, and the strategies adopted to mitigate related risks.	Disclosed in Section 4.1 Climate Governance.

## Appendix 3: Climate-related Information for TWSE/TPEX Listed Companies

### Implementation Status of Climate-related Information

Item	Implementation Status			
1. Describe the Board of Directors' and management' s oversight and governance of climate-related risks and opportunities	The Company has established a sustainable development group, with the President as the convenor. The group promotes the sustainability report, which includes climate-related risks and opportunities. The sustainable development group reports to the Board of Directors every year.			
2. Describe how the identified climate-related risks and opportunities affect the Company' s business operations, strategies, and financial performance over the short, medium, and long term.	(For detailed information, please refer to the Company' sustainability report)			
	Risk	Chance	Financial risk	Coping strategies
	The uncertainty of market information		The uncertainty of market information makes banks more cautious in credit control of the construction industry, affecting bank financing conditions and interest rates.	Issue corporate bonds to raise funds at lower interest rates.
	Raw materials and energy	Towards more efficient	The price of raw materials has increased,	Strictly control the use of materials,

Item	Implementation Status			
	changes	buildings	resulting in an increase in production costs. The prices of materials and equipment from suppliers have increased, resulting in an increase in production costs.	develop alternative construction methods, and mitigate the impact of rising raw material prices.
	Uncertainty about new regulations	Obtain public sector incentives	Changing the design of building projects to accommodate changes in regulations, resulting in delays in construction plans	Use low-energy-consuming equipment and building materials to cope with increasingly stringent environmental regulations.
	Extreme weather		Extreme rainfall causes project delays and interruptions, causing property damage and increasing operating costs.	Consider the damage caused by extreme weather to buildings and conduct more complete planning during the design period.
3. Describe the financial impacts of extreme climate events and transition actions.	If extreme weather occurs in the production areas of raw materials and products, there is a risk of supply chain interruption, which will affect the construction progress and increase construction safety risks. If a building project under construction encounters high temperature, drought, heavy			

Item	Implementation Status									
	<p>rain, etc., existing construction products are at risk of being damaged. An increase in average temperature also risks an increase in power consumption. The above events will increase operating costs and have a direct impact.</p> <p>Technology upgrade: Investing in low-energy-consuming equipment and building materials, and looking for new products and technologies will directly increase the time for product matching and extend the construction project cycle.</p>									
<p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</p>	<p>The company adopts the sustainable development team as the responsible unit. The sustainable development team reviews the risk management matters of each unit and conducts regular review and tracking.</p>									
<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p>	<p>Hong Pu referred to the AR6 (the Sixth Assessment Report) released by the United Nations Intergovernmental Panel on Climate Change (IPCC) and selected SSP1-2.6 and SSP5-8.5 scenarios to conduct scenario analysis of climate change. For detailed information, please refer to the compasustainability report.</p> <table border="1" data-bbox="738 1033 1450 1864"> <thead> <tr> <th data-bbox="738 1033 857 1077">Context</th> <th data-bbox="857 1033 1166 1077">SSP1-2.6</th> <th data-bbox="1166 1033 1450 1077">SSP5-8.5</th> </tr> </thead> <tbody> <tr> <td data-bbox="738 1077 857 1696">Situation description</td> <td data-bbox="857 1077 1166 1696"> <p>The world attaches great importance to climate change and has strict regulations and measures. The global average temperature can be controlled below 2°C before the end of the century.</p> </td> <td data-bbox="1166 1077 1450 1696"> <p>A scenario driven by fossil fuels, rapid technological progress and human capital development, driving a rapid increase in emissions without effective response measures to climate change, will have a catastrophic impact on ecological and economic systems, with temperatures rising by 3.4 °C</p> </td> </tr> <tr> <td data-bbox="738 1696 857 1864">Risks to Hong pu</td> <td data-bbox="857 1696 1166 1864"> <p>Under this situation, the cost of obtaining raw materials will fluctuate more, and the selling</p> </td> <td data-bbox="1166 1696 1450 1864"> <p>The frequency of extreme weather events has increased, leading to delays in</p> </td> </tr> </tbody> </table>	Context	SSP1-2.6	SSP5-8.5	Situation description	<p>The world attaches great importance to climate change and has strict regulations and measures. The global average temperature can be controlled below 2°C before the end of the century.</p>	<p>A scenario driven by fossil fuels, rapid technological progress and human capital development, driving a rapid increase in emissions without effective response measures to climate change, will have a catastrophic impact on ecological and economic systems, with temperatures rising by 3.4 °C</p>	Risks to Hong pu	<p>Under this situation, the cost of obtaining raw materials will fluctuate more, and the selling</p>	<p>The frequency of extreme weather events has increased, leading to delays in</p>
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<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks..</p>	<p>The Company adopts the following methods to identify climate risks and opportunities, and incorporates the analysis results into the overall risk management policy. The sustainable development team reviews the risk management matters of each unit and conducts regular review and tracking. In response to climate issues, Hong Pu plans to promote GHG inventories. In the future, it will set reduction targets based on the inventories results and other related environmental indicators, such as water resources, waste, GHG, energy and green building performance. (For detailed information, please refer to the Company' s sustainability report)</p> <table border="1" data-bbox="691 949 1458 1747"> <tr> <td data-bbox="691 949 789 1171">Step 1</td> <td data-bbox="789 949 1016 1171">Develop an inventory of climate risks and opportunities</td> <td data-bbox="1016 949 1458 1171">Hong Pu will establish a list of risks and opportunities based on the interaction between the company's operations and the environment, and with reference to the TCFD climate-related financial disclosure recommendations.</td> </tr> <tr> <td data-bbox="691 1171 789 1394">Step 2</td> <td data-bbox="789 1171 1016 1394">Identification and Prioritization of Issues</td> <td data-bbox="1016 1171 1458 1394">The sustainability team held meetings and invited external experts to assist, through workshop discussions and form surveys, to identify climate risks and opportunities, and rank them according to the degree of impact and likelihood.</td> </tr> <tr> <td data-bbox="691 1394 789 1528">Step 3</td> <td data-bbox="789 1394 1016 1528">Identify major risks and opportunities and analyze scenarios</td> <td data-bbox="1016 1394 1458 1528">List climate risks and opportunities with both high impact and high probability, and analyze the impact on operations under different scenarios.</td> </tr> <tr> <td data-bbox="691 1528 789 1621">Step 4</td> <td data-bbox="789 1528 1016 1621">Review strategies and formulate response actions</td> <td data-bbox="1016 1528 1458 1621">Review climate strategies and develop response actions.</td> </tr> <tr> <td data-bbox="691 1621 789 1747">Step 5</td> <td data-bbox="789 1621 1016 1747">Track execution progress</td> <td data-bbox="1016 1621 1458 1747">The sustainability team continues to track the response status and implementation progress of each strategy.</td> </tr> </table>			Step 1	Develop an inventory of climate risks and opportunities	Hong Pu will establish a list of risks and opportunities based on the interaction between the company's operations and the environment, and with reference to the TCFD climate-related financial disclosure recommendations.	Step 2	Identification and Prioritization of Issues	The sustainability team held meetings and invited external experts to assist, through workshop discussions and form surveys, to identify climate risks and opportunities, and rank them according to the degree of impact and likelihood.	Step 3	Identify major risks and opportunities and analyze scenarios	List climate risks and opportunities with both high impact and high probability, and analyze the impact on operations under different scenarios.	Step 4	Review strategies and formulate response actions	Review climate strategies and develop response actions.	Step 5	Track execution progress	The sustainability team continues to track the response status and implementation progress of each strategy.
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Step 4	Review strategies and formulate response actions	Review climate strategies and develop response actions.																
Step 5	Track execution progress	The sustainability team continues to track the response status and implementation progress of each strategy.																
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>The Company has not yet planned internal carbon pricing.</p>																	

Item	Implementation Status
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Office carbon reduction action of Hong Pu: 1. Colleagues are encouraged to take public transportation when going out for meetings or other official trips, or to plan shared rides in official cars to reduce the frequency of taking taxis or using private transportation. 2. Disseminate some meetings can be conducted via online video conferencing to reduce transportation carbon emissions caused by commuting. 3. The office purchases energy-saving lamps to improve the energy efficiency of lighting, and occasionally disseminates information to employees about turning off lights and saving energy on a daily basis. 4. Propagate vehicles to shut down when in standby to avoid energy waste. 5. Starting from 2023, photocopying paper will gradually be purchased from recycled paper with environmental protection labels.
9.Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	As shown in the table below

## 1-1 Greenhouse Gas Inventory and Assurance Status of the Consolidated Company for the Most Recent Two Fiscal Years

### 1-1-1 Greenhouse Gas Inventory Information

<p>Basic Information of the Consolidated Company</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Companies with paid-in capital exceeding NT\$10 billion, as well as companies in the steel and cement industries.</li> <li><input type="checkbox"/> Companies with paid-in capital of NT\$5 billion or more but less than NT\$10 billion.</li> <li><input checked="" type="checkbox"/> Companies with paid-in capital of less than NT\$5 billion.</li> </ul>	<p>According to the provisions of the sustainable development road map of listed companies, should at least reveal</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Parent Company-Only Greenhouse Gas Inventory.</li> <li><input type="checkbox"/> Consolidated Financial Reporting Subsidiary Inventory.</li> <li><input type="checkbox"/> Parent company individual validation.</li> <li><input type="checkbox"/> Consolidated Financial Reporting Subsidiary validation.</li> </ul>
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<p>A description of greenhouse gas emissions (metric tons CO<sub>2</sub>e), emission intensity (metric tons CO<sub>2</sub>e/NT\$ million), and data coverage for the most recent two fiscal years shall be provided.</p>
<p>1. The reporting period of the Consolidated Company covers January 1, 2025 to December 31, 2025. The organizational boundary for this greenhouse gas inventory was established using the control approach and includes HONG PU REAL ESTATE DEVELOPMENT CO., LTD., Chuan Yue Real Estate Development Co., Ltd., and Mitsubishi Development Co., Ltd. Scope 3 emissions cover categories including</p>

employee commuting, business travel, upstream transportation, purchased goods, and waste disposal.		
2. Inventory Address: 21F., No. 19, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City, Taiwan.		
3. Types of Greenhouse Gases Inventoried: CO <sub>2</sub> 、CH <sub>4</sub> 、N <sub>2</sub> O、HFC <sub>s</sub> 、PFC <sub>s</sub> 、SF <sub>6</sub> 、NF <sub>3</sub> °		
The Consolidated Company	Total Emissions (metric tons CO <sub>2</sub> e/year)	Emission Intensity (metric tons CO <sub>2</sub> e/NT\$ million)
Scope 1	8.1916	0.0008
Scope 2	54.0262	0.0052
Scope 3	41.6916	0.0040

Note1: Direct emissions (scope 1, i.e., emissions directly from sources owned or controlled by the Company), indirect energy emissions (scope 2, i.e., indirect greenhouse gas emissions from electricity, heat, or steam) and other indirect emissions (scope 3, i.e., emissions from company activities that are not indirect energy emissions, but originate from sources owned or controlled by other companies).

Note 2: The data coverage scope for direct emissions and indirect energy emissions shall comply with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. Other indirect emissions information may be voluntarily disclosed.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product/service or revenue, but at least the data calculated in terms of revenue (NT\$ 1 million) shall be disclosed.

#### 1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.
Not applicable

Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. If the Company has not obtained a complete greenhouse gas assurance opinion by the date of printing of the annual report, it shall note that "Complete assurance information will be disclosed in the sustainability report." If the Company does not prepare a sustainability report, it shall note that "Complete assurance information will be disclosed on the Market Observation Post System (MOPS)," and shall disclose the complete assurance information in the annual report of the following fiscal year.

Note 2: The assurance institutions shall meet the directions regarding assurance of sustainability reports prescribed by the TWSE and the TPEX.

#### 1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.
Not applicable

Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations.

Note 2: The base year shall be the fiscal year in which the greenhouse gas inventory is completed based on the consolidated financial reporting boundary. For example, under the order issued under Article 10, paragraph 2 of the Regulations, a company with capital of NT\$10 billion shall complete the inventory for its fiscal 2024 annual consolidated financial report in 2025, so the base year will be 2024. If a company has disclosed its inventory in its consolidated financial report in an earlier year, it may take the earlier fiscal year as its base year. Also, the data for the base year may be calculated based on a single fiscal year or the average of multiple fiscal years.