Delpha

2024 ESG REPORT

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About the Delpha Construction ESG Report

Scope and Categorization

The reporting period is from January 1, 2024 to December 31, 2024. The scope coincides with the annual report and encompasses Delpha Construction, and subsidiaries Huajian Construction and Huachien Development. Parts of the coverage will be presented in specific chapters. In the future, there will be ongoing comprehensive disclosure and gradual incorporation of material information from affiliated companies and other subsidiaries.

Reporting Standards

The 2024 Delpha Construction ESG Report is compiled in accordance with the GRI Standards (2021) by the Global Reporting Initiative, and utilizes Sustainability Accounting Standards Board (SASB) Home Builders industry disclosure topics to identify and disclose sustainability related activities. The statistical data disclosed in the report are derived from self assessments and survey results, and the financial data is CPA certified public information.

Review and Preparation Processes

The information disclosed in this report contains internal statistics and surveys conducted by a dedicated Sustainability Team. The head of the relevant unit ensures the integrity of information disclosed, after which the relevant unit and consultants will compile and compose the report, and relevant team members and supervisors will check the report. The complete content of the report will then be submitted to the chairperson of the board for review and approval. The metrics within this report have been verified by the highest governance unit and conform to reporting standards.

Independent External Verification

The assurance on the report has been performed by Ernst & Young, according to the “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” issued by the Accounting Research and Development Foundation of the Republic of China. The limited assurance engagement is detailed in the appendix of this report.

ESG Report Publication

Current Version: August, 2025

Reporting Cycle : Annually

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Letter From Management

Since its establishment, Delpha Construction has upheld the core values of integrity, prudence, and professionalism, cultivating the fabric of cities and creating spaces that harmoniously integrate with land and communities. We believe that sustainable corporate value stems from a deep understanding of social responsibility and long-term commitment. We do not simply build structures—we build trust, relationships, and the future.

In 2024, Delpha continued to adopt sustainable development as its core governance principle. We strengthened corporate governance and information transparency, with Board of Directors comprising of 43% independent directors and a 100% board attendance rate. Through performance evaluations and continuous professional development, we reinforced decision-making effectiveness. We also linked ESG performance to executive compensation, ensuring that sustainability objectives are embedded across departments—from operations, quality and safety, supply chain management to risk control—cultivating a culture of organization-wide participation.

We believe that the value of architecture lies not only in design and functionality but also in its commitment to the community. During handover stages, we allocate resources to improve sidewalks, organize local engagement activities, and offer complimentary health checks and consultations—demonstrating our dedication to community service and integration. We continue to advance urban renewal projects across Taipei and New Taipei, and launch housing initiatives for first-time buyers, revitalizing spaces and enhancing livability to support greener and more resilient cities.

Regarding talent and occupational safety, we have implemented pollution-control measures at construction sites, promoted waste reduction, and advanced energy-efficient building design. Through site inspections, employee training, and third-party audits, we strengthened our safety management system. In our offices, we have adopted energy-saving practices, green procurement, and digitalized paperless systems—embedding sustainability into daily operations. People are our foundation; therefore, we continue to support employee development and certification programs, offering comprehensive training and financial assistance to foster a culture of shared learning and mutual growth.

Looking ahead, we will continue to act with professionalism and responsibility, advancing along three strategic directions: smart building, low-carbon construction, and community co-prosperity. We are committed to addressing global and domestic trends in net-zero transition, climate resilience, and social inclusion. Delpha is not only a builder but also an active contributor to the sustainable blueprint of cities.

We extend our sincere gratitude to all stakeholders for your continued trust and support. Together, we will innovate with stability, remain steadfast through challenges, and stride toward a more sustainable and promising future.

Chairperson: Cheng, Ssu-Tsung

Overview of Delpha Construction

Delpha Construction Co., Ltd. (Ticker: 2530) is headquartered in Neihu District, Taipei, and is primarily engaged in real estate development, construction, leasing, and property sales. Our operations span across Taipei City, New Taipei City, Taoyuan, Taichung, and Tainan. The Company has two subsidiaries—Huajian Construction, a Class-A certified contractor, and HJC Development, which specializes in land development. Together, the three entities share resources and complement one another's expertise, forming a comprehensive and integrated construction and development value chain.

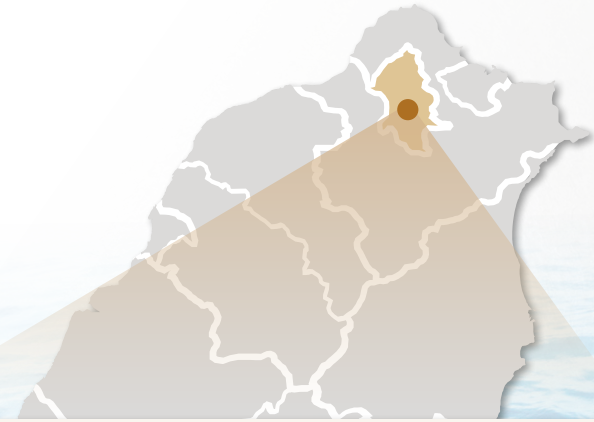
As of 2024, Delpha has 12 projects under construction and 8 projects in the sales phase, demonstrating solid development momentum and a well-established market presence. Detailed operating results and financial information can be found in the Company's 2024 Annual Report.

Since launching our first development project, Rongxing Garden, on Minquan East Road in Taipei in the 1980s, Delpha has been deeply engaged in the residential development market. Beginning in the 1990s, we expanded into office building development, with landmark projects including Chian Fu Business Tower on Jinshan South Road, Nanjing Financial Center on Nanjing East Road, Europe Residence on Chenggong Road in Neihu, and The Terminal on Minquan East Road.

Under our early strategic focus on central Taipei, we completed 54 development projects before 2020, of which 46 were located in Taipei City. Since 2020, Delpha has embarked on a strategic transformation, actively expanding into major metropolitan areas across Taiwan. We focus on locations with strong transportation accessibility and primarily target first-time homebuyers and upgraders, aiming to bring high-quality architectural design and living experiences to cities nationwide.

In the field of urban renewal, Delpha has long been committed to revitalizing aging communities and improving urban functions in Taipei and New Taipei. In 2005, through HJC Development, we integrated the Taiyuan Road Urban Renewal BOO Project, developing three mixed-use buildings comprising marketplace facilities, retail units, offices, and residential units. Designed with accessible arcades and pedestrian-friendly pathways, the project created seamless streetscapes, enhanced community living environments, and embodied our vision for sustainable and holistic urban redevelopment.

2024
Annual Report



Delpha Construction

- 8.399 billion NTD Capital
- 45 Employees
- Taipei Headquarters
  16F,No.460, Section 5 Chenggong Rd., Neihu Dist., Taipei City
- 8 Sales Cases
- 12 Development Cases

Huachien Development

- 0.31 billion NTD Capital
- 1 Employee
- Taipei Headquarters
  16F,No.460, Section 5 Chenggong Rd., Neihu Dist., Taipei City

Huajian Construction

- 0.35 billion NTD Capital
- 71 Employees
- Taipei Headquarters
  16F,No.460, Section 5 Chenggong Rd., Neihu Dist., Taipei City

ESG Performance

2024 ESG Performance

In January 2025, Delpha continued to receive a Low Risk rating from Sustainalytics.

SUSTAINALYTICS ESG Risk Rating **18.0** Low Risk

July 2023, selected as a constituent stock of the "Corporate Governance 100 Index".


「臺灣證券交易所公司治理100指數」成分股定期審核結果

2023/07/19 17:00

臺灣指數股份有限公司公布「公司治理100指數」成分股本年度定期審核結果，新納入的成分股計有台泥(1101)、興農(1712)、光寶科(2301)、大同(2371)、群光(2385)、華建(2530)、根基(2546)、台灣高鐵(2633)、漢翔(2634)、慧洋-KY(2637)、新纖(2801)、台中銀(2812)、臺企銀(2834)、王道銀行(2897)、統一超(2912)、信邦(3023)、創意(3443)、晶睿(3454)、台勝科(3532)、欣陸(3703)、南寶(4766)、和碩(4938)、譁祥-KY(5288)、上海商銀(5876)、啟基(6285)、櫻漢(6414)、研揚(6579)、力積電(6770)、鈺齊-KY(9802)、寶成(9904)等30檔股票，這項審核結果將於7月19日生效。「公司治理100指數」於每年7月辦理定審，須經流動性檢驗、公司治理評鑑篩選、三項財務指標(每股淨值不低於面額、稅後淨利排名及營收成長率排名)等成分股挑選程序。

News Link

November 2022, included in "MSCI Global Small Cap" index.


台股 〈MSCI調整〉華建、櫻花建獲新增全球小型成分股

聯合網記者張欽發 台北 2022-11-11 11:04

MSCI(明晟)(11)日清晨公布最新半年度調整，全球小型成分股則新增10檔個股，包括華建(2530-TW)及櫻花建(2539-TW)獲增列為全球小型成分股，調整將在11月30日盤後生效。

News Link

Environment

On track as of July 2025; full completion expected in 2025.

	Delpha Construction	Huajian Construction	Huachien Development
GHG Emissions Intensity			
2024	0.0084	2.1236	0.0777
2025 Targets	≦ 0.0080	≦ 2.00	≦ 0.0800
Water Resource Intensity			
2024	0.0886	7.0882	2.9201
2025 Targets	≦ 0.0850	≦ 7.00	≦ 2.9000
Construction Waste Intensity			
2024	-	1.5806	-
2025 Targets	-	≦ 1.50	-

Social

Customer Satisfaction Survey Results (Full Score 5 Points)

AVERAGE SCORE **3.8** Handover score **4.4** Purchase

Welfare Subsidies NTD$ **16.15** million

Labor dispute **0** case

0 case Occupational illness,injuries, and workplace accidents

Governance 2024

6.095 billion NTD$ Revenue

1.622 billion NTD$ Net profit after tax

0 case Reports of Illegal Activities

Set up an independent whistleblower mailbox: yecharles@galaxylaw.com.tw

100% Attendance Remuneration Committee

100% Attendance Audit Committee

100% Attendance Integrity Management Committee

43% Board Independent Representation

Note: Abolished in 2025, with the responsibilities for promoting ethical business practices assumed by the Sustainability and Nomination Committee.

1 Sustainable Development Roadmap

1.1 Implementation of Corporate Sustainability

Delpha Construction's Corporate Governance Office is the dedicated corporate social responsibility unit. Through cross-departmental meetings, the evaluation, planning, implementation, confirmation, and reporting of Delpha Construction's sustainable development policies, systems, and management guidelines are conducted in a project- based manner. Regular reports on the operations and implementation status are presented to the Board of Directors. In 2024, the annual operations and implementation status of sustainable development initiatives were reported to the Board of Directors on November 12.

1.2 Material Topics

To identify stakeholders, Delpha Construction identifies stakeholders in accordance with the AA1000 Stakeholder Engagement Standard. Furthermore, Delpha Construction follows the reporting principles of the GRI Standards (Global Reporting Initiative) for identifying Material Topics. By identifying and managing these Material Topics, Delpha Construction can further assess corresponding impact on the economy, environment, and human rights. The evaluation of the significance of these topics serves as the basis for planning sustainable development strategies.

1.2.1 Material Topics Analysis

STEP 1 Identify communication targets — 5 Categories of Stakeholders

According to the five principles of AA1000 SES, the 5 following stakeholders have been identified as important for Delpha Construction: employees, customers, investors, government entities, and business partners. These stakeholders will be the primary communication targets for addressing the significant issues at hand.

STEP 2 Integrate Sustainability Issues — 27 Sustainability Issues

Following the GRI guidelines and taking into account the results of previous Material Topics identification, benchmarking with domestic and international industry leaders, international ESG trends, industry-relevant issues, value chain considerations, and related indicators, a total of 27 sustainability issues have been compiled for the year 2024.

STEP 3 Survey and Ranking — 205 Questionnaires

Engaging the aforementioned 5 key stakeholders, an online electronic questionnaire was utilized to survey their level of concern regarding each topic. In 2024, a total of 205 questionnaires were collected.

STEP 4 Analysis of Operational Impacts — 10 Material Topics

Based on the level of concern expressed by stakeholders regarding each topic, and considering the opinions of Delpha Construction’s management, the Sustainability Team further consulted the management to consolidate information on the relative impacts of each subject. Through this process, 10 Material Topics were selected.

STEP 5 Evaluate Impact — 3 Major Factors

The Sustainability Team further categorized the 10 Material Topics by three key indicators: economic, environmental, and social. Subsequently, a substantial/ potential analysis was conducted to assess the positive/negative impacts. The severity and likelihood of these impacts were also taken into consideration.

STEP 6 Confirmation and Feedback — 22 GRI Topics

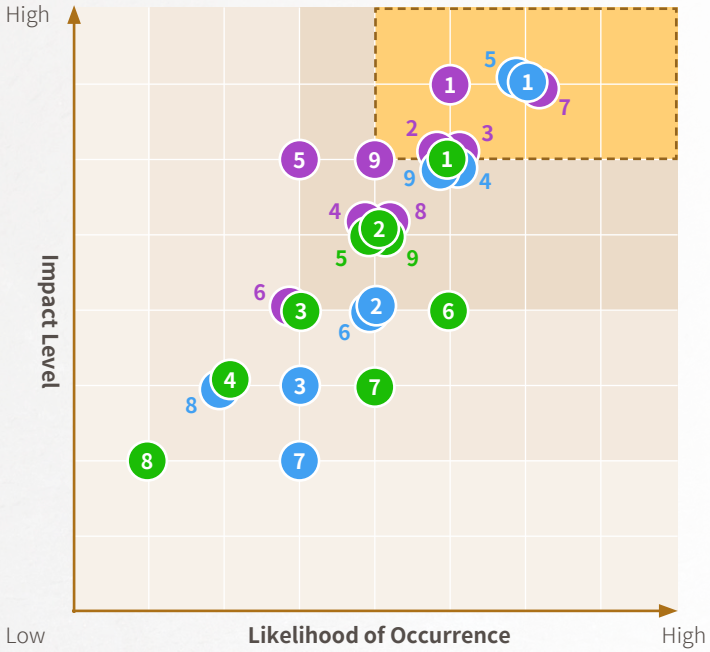
The Sustainability Team reviewed and reported the Material Topics based on their impact intensity. In accordance with the reporting requirements for each theme, the response strategies for the topics are explained in this report. These strategies serve as goals for future operational policies.

1.2.2 Summary of Material Topics

After assessing the 27 sustainability topics, the Sustainability Development Team identified 10 material topics based on the likelihood of occurrence and the Company’s management team’s analysis of potential operational impacts and risks.

The Team further evaluated these 10 material topics from economic, environmental, and social perspectives, considering actual and potential, as well as positive and negative impacts. A comprehensive analysis was conducted to understand the significance and influence of each topic on the Company, and the performance and future targets for each topic are disclosed in the respective chapters of this report.

Sustainability Topic Assessment Results



Environment

1. Green Building & Materials
   Aligned with market trends and policy direction, with significant impact on operations.
2. Environmental Management
   Compliant with regulatory standards; strongly related to ESG evaluations.
3. Energy Management
   Energy consumption is highly related to the construction phase, and implementation requires cross-departmental collaboration.
4. Water Resource Management
   Relatively low impact; primarily associated with construction-site water usage.
5. Waste Management
   Construction waste generation is significant, making it a key focus in compliance and public perception management.
6. Climate Change & Carbon Management
   Closely linked to executive policy, capital planning, and climate-related risks.
7. Environmental Awareness & Training
   Enhances brand reputation and strengthens employee engagement.
8. Biodiversity & Ecological Impact
   Impact scope is limited; however, large-scale development sites require special attention.
9. Resource Circulation & Material Reuse
   Can create competitive advantages when integrated with material procurement and construction methods.

Social

1. Occupational Health & Safety
   High occupational accident risk at construction sites, directly affects corporate sustainability and compliance.
2. Employee Training & Development
   Strengthening talent development and long-term competitiveness.
3. Diversity & Inclusion
   Increasingly relevant in ESG ratings; policy support is expanding.
4. Customer Relationship Management
   Customer satisfaction influences reputation and competitive advantage.
5. Construction Quality & Safety
   Directly linked to residential safety and customer trust; entails significant negative risks.
6. Community Engagement
   Supports community engagement and corporate brand; common CSR practice.
7. Public Welfare Participation
   Strengthens brand image; indirect business impact.
8. Industry Collaboration
   Boosts R&D and brand value; long-term benefits.
9. Labor Rights and Handling of Occupational Safety Incidents
   Concerns compliance and public perception; a key management issue.

Governance

1. Integrity Management
   Core corporate value; highly prioritized by stakeholders.
2. Legal Compliance
   Highly regulated industry; strict compliance required.
3. Risk & Crisis Management
   Linked to natural disaster, accident, and liquidity risks.
4. Supply Chain Management
   Impacts material quality and timeline; tied to social & environmental risk management.
5. Anti-corruption
   Closely tied to procurement and tendering; strong internal controls required.
6. Innovation & R&D
   Drives differentiation and competitiveness; long-term value.
7. Operational Performance
   Financial and operational efficiency is fundamental to business stability.
8. Digital Transformation
   Industry trend; linked to BIM adoption and customer systems.
9. Information Security and Customer Privacy
   Widespread digital & CRM use; cybersecurity and data risks must be managed.

Materiality–SDG–GRI Mapping

Material Topic	Industry ESG Relevance	SDG Alignment	GRI Standards	Stakeholder Impact	Value Chain Scope: Upstream	Company	Downstream
Integrity Management	Highly relevant. The real estate industry involves high-value transactions, requires precaution against corruption	16	205、206	4	✓	✓	✓
Legal Compliance	Regulatory compliance affects project approval and cost	16	2-27	7	✓	✓	✓
Risk & Crisis Management	Construction risk & requires strengthened management	11, 13	Not explicitly classified in GRI; key to corporate risk management.	7	✓	✓	✓
Construction Quality & Safety	Housing quality is customer's highest concern	9, 11	416	2、4	✓	✓	✓
Information Security and Customer Privacy	Customer data management is at the core of modern enterprises	9, 16	418	4		✓	✓
Operational Performance	Financial stability is essential for corporate sustainability	8, 12	201	7	✓	✓	✓
Occupational Health & Safety	Construction site safety risks are high	3, 8	403	5		✓	
Labor Rights and Handling of Occupational Safety Incidents	Ensuring labor rights meet international standards	8, 10	202、405、406、407、408、409	5	✓	✓	✓
Customer Relationship Management	Customer satisfaction directly impacts brand reputation and competitiveness	9, 11	416、417	4		✓	✓
Green Building & Materials	Market trend toward sustainable materials	7, 11, 13	Not yet specified in GRI; expected under future environmental regulations.	3	✓	✓	✓

Impact Description and Management Guidelines

Integrity Management

Negative Impact：Corruption, damage to goodwill.

Positive Impact：Reduction of operational risks, enhancement of stakeholder trust.

Response Strategy

- Conducting education and training.
- Establishing integrity policies and prvention mechanisms to be routinely reported to the board of directors.
- Internal integrity commitment disclosure.
- Established an independent whistleblowing channel.

Measurement Metrics

- Employee participation rate in ethical business training (Target: 80%)
- Whistleblowing case handling rate (Target: 100%)
- No major corruption incidents (Target: 0 cases)

Action Results & Continuous Improvement Plan

2024 Performance：

- No major violations; internal whistleblowing cases: 0.
- One ethical business training session conducted at Delpha Construction, with a participation rate of 53%.

Future Targets：

- Achieve 80% participation rate in ethical business training for all employees.
- Conduct an annual integrity risk assessment to ensure the effectiveness of internal control mechanisms.

Legal Compliance

Negative Impact：Fines, operational risks, and potential loss of eligibility for government projects.

Positive Impact：Reduced operational risk, enhanced stakeholder trust, and lower litigation risk.

Response Strategy

- Conducted compliance training.
- Established regulatory monitoring mechanism.
- Institutionalized company compliance policies to enhance governance performance.
- Engaged legal counsel for annual compliance review.

Measurement Metrics

- Number of legal violations (Target: 0)
- Compliance training coverage rate (Target: 80%)

Action Results & Continuous Improvement Plan

2024 Performance：

- Conducted three compliance training sessions.

Future Targets：

- Ensure 80% of employees complete regulatory compliance training.

Risk and Crisis Management

Negative Impact：Reduced operational flexibility.

Positive Impact：Turning risks into opportunities and strengthening trust among shareholders,customers, and partners.

Response Strategy

- Established and implemented a “Risk Management Code.”
- Developed SOPs for various risk response procedures.

Measurement Metrics

- Number of major operational disruptions (Target: 0)
- Completion rate of risk assessment and improvement plans (Target: 100%)

Action Results & Continuous Improvement Plan

2024 Performance：

- Established risk management policy and completed risk assessment.

Future Targets：

- Conduct one Business Continuity Plan (BCP) drill by 2030.
- Regularly assess climate-related risks to mitigate climate impacts on construction operations.

Construction Quality and Safety

Negative Impact：Higher construction quality requirements may increase cost and impact profit margins; potential legal disputes and customer complaints.

Positive Impact：To build customer trust and leverage homeowner endorsements, reducing the risk of maintenance issues, complaints, and litigation.

Response Strategy

- Strengthen inspection procedures and refine work processes.
- Conduct regular internal audits (once per year) and external inspections (once per year).
- Enhance supplier management to ensure compliance with quality standards.

Measurement Metrics

- Customer satisfaction score (Target: ≥ 4.5/5)
- Zero construction safety incidents (Target : 0 cases)

Action Results & Continuous Improvement Plan

2024 Performance：

- Customer satisfaction survey (out of 5) : Purchase: 4.4 / 5 Handover: 3.8 / 5

Future Targets：

- Maintain construction quality pass rate above 80% and continue to optimize contractor management.
- Strengthen construction supervision system and improve supplier evaluation mechanism.

Information Security and Customer Privacy

Negative Impact：Risk of information leakage, commercial data exposure, and personal data misuse.

Positive Impact：Builds trust with partners and reinforces secure information exchange.

Response Strategy

- Establish and execute internal operating procedures.
- Conduct employee cybersecurity and data protection training.

Measurement Metrics

- Number of information security incidents (Target: 0)
- Employee cybersecurity training participation rate (Target: 80%)

Action Results & Continuous Improvement Plan

2024 Performance：

- No major cybersecurity incidents; zero customer data breaches.
- Engaged external CPAs for information internal control audits and disclosed results in the annual report.

Future Targets：

- Conduct annual information security controls testing.
- Achieve ≥ 80% employee participation in cybersecurity and data protection training.

Occupational Health & Safety

Negative Impact：Fines, civil and criminal liabilities, worker injuries or fatalities, legal disputes,and reputational damage.

Positive Impact：Improves employee efficiency and stability.

Response Strategy

- Install occupational safety and health equipment and conduct regular inspections.
- Provide periodic health check-ups and safety training for all employees.

Measurement Metrics

- Number of workplace accidents (Target: 0)
- Occupational incident rate (Target: 0%)

Action Results & Continuous Improvement Plan

2024 Performance：

- Zero occupational incidents and zero major work-related injuries.
- 100% of employees and contractors completed safety training.
- Hold monthly construction safety meetings, with the Legal Office analyzing and reporting workplace safety events.

Future Targets：

- Conduct monthly HSE meetings with incident review and analysis.
- Enhance self-inspection mechanism at sites to strengthen safety management.

Labor Rights and Handling of Occupational Safety Incidents

Negative Impact：Strikes, protests, or workplace safety incidents could severely damage corporate reputation and result in significant compensation liabilities.

Positive Impact：Increases willingness of partners to collaborate and improves construction quality.

Response Strategy

- Establish occupational safety & health guidelines.
- Conduct regular safety training and emergency drills.
- Set up labor-management communication channels to protect rights.

Measurement Metrics

- Number of labor disputes (Target: 0)
- Employee satisfaction(Target: ≥ 80%)

Action Results & Continuous Improvement Plan

2024 Performance：

- No major labor disputes; 0 workplace safety incidents.

Future Targets：

- Achieve a 100% labor dispute mediation success rate by 2030 to strengthen internal negotiation capabilities.
- Maintain employee satisfaction at 80%.

Operational Performance

Negative Impact：Reduced morale and lower bank financing willingness.

Positive Impact：Boosts investor confidence, revenue, and project competitiveness.

Response Strategy

- Set revenue and profitability targets and monitor results quarterly.
- Strengthen analysis of land development and market trends to increase investment success.

Measurement Metrics

- Annual revenue growth

Action Results & Continuous Improvement Plan

2024 Performance：

- Revenue: NT$60.95 billion
- Net income after tax: NT$16.22 billion
- Selected as one of the “Corporate Governance 100 Index” and included in MSCI Global Small Cap.

Future Targets：

- Achieve 10% business growth by 2026 to enhance competitiveness.

Customer Relationship Management

Negative Impact：Higher service demand increases labor and cost burden.

Positive Impact：Strengthens long-term customer relations and mitigates public criticism.

Response Strategy

- Real-time customer feedback system.
- Neighborhood services.
- Regular homeowner events.

Measurement Metrics

- Customer satisfaction (Target: ≥ 4.5/5)

Action Results & Continuous Improvement Plan

2024 Performance：

- Customer satisfaction survey (out of 5):4.4 at purchase and 3.8 at handover.
- Online repair/complaint platform on website.

Future Targets：

- Target: satisfaction ≥ 4.6 by 2030; improved after-sales service.

Green Buildings and Materials

Negative Impact：Higher construction costs.

Positive Impact：Cuts emissions/pollution, extends building life, filters weak contractors.

Response Strategy

- Integrate green materials and lifecycle design.
- Supplier screening mechanism in place.
- Implement carbon footprint tracking.

Measurement Metrics

- Green building certification pass rate (Target: 100%)

Action Results & Continuous Improvement Plan

2024 Performance：

- 1 new project adopted green standards.

Future Targets：

- 100% Taipei projects meet green building by 2025
- 30% green material use by 2030.

1.2.3 Stakeholder Engagement

Delpha Construction establishes appropriate communication channels and platforms based on the attributes and needs of its stakeholders. By maintaining close communication with stakeholders, Delpha Construction aims to understand their needs and expectations, enabling timely responses and adjustments.

R Regularly IR Irregular Q Quarterly 1/W Weekly 1/Y Annually 2/Y Biannually

Employees

Employees are the cornerstone of Delpha Construction's sustainable development and the Company's most valuable asset. Delpha Construction strives to ensure that all colleagues receive proper care and support while providing opportunities for their personal and professional growth. By attracting and retaining top talent, Delpha Construction aims to continue delivering high-quality professional services to society.

Topics : Occupational Health & Safety Integrity Management Legal Compliance Remuneration & Benefits Talent Development Risk and Crisis Management

Communication and Frequency

2/Y	Performance evaluation	Q	Department meetings
1/W	Management meetings	Q	Department gatherings
IR	Announcements	Q	Labor-management meetings
IR	Education and training	Q	Employee welfare committee
IR	Employee opinion box		

Key Communication Points

- Employee Recruitment and Retention.
- Employee Development, Rights, Health and Safety Workplace.

Communication Effectiveness

- Labor-management Meetings: 4 times, reaching amicable agreements.
- Internal Education Training：155 participants，totaling 56 hours.
- External Education Training：40 participants，totaling 1,513hours.

Customers

Customers play a crucial role in supporting the operations and growth of a business, and Delpha Construction recognizes the importance of every interaction with its customers. Delpha Construction values these opportunities and seeks to provide positive experiences while also welcoming feedback for further improvement.

Topics : ● Information Security and Customer Privacy ● Green Building & Materials ● Customer Relationship Management ● Integrity Management ● Legal Compliance

Communication and Frequency

- R Customer satisfaction surveys
- IR Email communication
- IR Official website, social media platforms
- IR Owners' meetings
- IR Inspection and handover/customer amendment requests

Key Communication Points

- Customer Relationship Management.
- Customer Rights Protection: Privacy Protection, Residential Safety, Neighborhood Services.

Communication Effectiveness

- Conducted settlement inspections and deficiency rectification discussions for each unit, totaling an average of three times.
- Customer Satisfaction Survey: 4.4 points at the time of purchase, 3.8 points at the time of handover.
- Assisted the community in establishing the initial building's owners' meeting and facilitated discussions on community needs, totaling four sessions.

Partners

Establishing strong partnerships is no easy feat, and Delpha Construction aims to foster positive interactions and mutual growth with partners. By working together, Delpha Construction strives to provide consumers with higher quality products and maximize social value creation.

Topics : ● Construction Quality and Safety ● Operational Performance ● Integrity Management ● Legal Compliance ● Risk and Crisis Management ● Information Security and Customer Privacy

Communication and Frequency

- IR Contracts
- IR Stakeholder reporting hotline
- IR Supplier evaluations
- IR Vendor on-site visits
- 1/W Planning / sales / labor health and safety meetings

Key Communication

- Sustainable Supplier Management.

Communication Effectiveness

- Design and planning meetings, totaling 30.
- Sales meetings, totaling 350 sessions.
- Constructor meeting meetings, totaling 100 sessions.
- Inspection meeting, totaling 4 session.

Shareholders

Committed to fulfilling its responsibilities to shareholders. A sound supervisory mechanism and effective interaction with shareholders are pivotal factors that contribute to Delpha Construction's stable operation and sustainable development.

Topics : ● Operational Performance ● Integrity Management ● Risk and Crisis Management ● Legal Compliance ● Information Security and Customer Privacy

Communication and Frequency

- 1/Y Shareholders' meetings
- 1/Y Annual reports and financial statements
- 1/Y Institutional investors' conferences
- IR Official website
- 1/Y ESG Reports
- IR Market Observation Post System (MOPS)

Key Communication Points

- Operational Performance.
- Construction Safety.

Communication Effectiveness

- The Annual General Meeting (AGM) was held on June 28, 2024, where the Company reported its operating performance to shareholders. For details, please refer to the 2024 AGM Meeting Agenda.
- The investor conference was held on December 20, 2024, where the Company presented its operating results and future outlook to investors. For details, please refer to the 2024 Investor Conference Presentation.
- Announce revenue status on the Market Observation Post System.Respond to stock-related information in accordance with regulations and shareholder requirements.
- Disclose the Company's financial reports quarterly and have them verified by an accounting firm.

Government Entities

Delpha Construction adheres to legal regulations and cooperates with government policies, maintaining a good relationship with the government. Delpha Constructions works collaboratively with the government to create prosperous urban environments.

Topics : ● Green Building & Materials ● Occupational Health & Safety ● Labor Rights and Handling of Occupational Safety Incidents ● Construction Quality and Safety

Communication and Frequency

- IR Fire safety and labor inspections
- IR Official documents
- IR Awareness meetings / seminars / lectures
- IR Proactive visits
- IR Participation in and support of advocacy events
- IR Dedicated hotline, email correspondence, and meetings

Key Communication Points

- Communication and coordination for promotion of regulatory matters.
- Share important industry information.

Communication Effectiveness

- Placed in the top 21%-35% range in the 11th Corporate Governance Evaluation
- Included in the "MSCI Global Small Cap Index Constituents".
- Selected as a constituent stock of the "Corporate Governance 100 Index" in July 2023.
- Won the 2024 18th TCSA Taiwan Corporate Sustainability Report Awards - Bronze Award.
- Delpha Construction's property sales contracts comply with relevant real estate sales regulations. Prior to launch, discussions are held with local government authorities regarding pre-sale housing purchase agreements, and ensure participation in the Fair-Trade Commission's seminars on false advertising.

2 Construction and Management

2.1 Land Development Assessment

Land Development Strategy

Land use has a profound impact on the environment and society as a whole.

Delpha Construction adheres to a principle of prudent development, conducting rigorous, multi-dimensional due diligence and assessments before acquiring land.

A cross-departmental Land Investment Evaluation Committee—comprising the Development, Construction, Legal, and Finance departments—is convened to evaluate each project's feasibility.

Discussions encompass legal compliance, environmental conditions (such as site contamination, geological sensitivity, and potential impacts on neighboring buildings' access to sunlight), and financial viability, ensuring alignment with the Company's business objectives and sustainable governance responsibilities.

Land Investigation Phase

1. Land Information Collection and Preliminary Evaluation

Through real estate agents, landowners, and brokers, the Company proactively obtains potential land opportunities. Priority is given to sites near transit-oriented developments, industrial parks, and emerging redevelopment zones, supplemented by urban renewal and reconstruction opportunities in premium downtown locations. Cases with complex property rights or restrictive development conditions are excluded during initial screening.

2. Site Inspection and Preliminary Feasibility Analysis

On-site surveys and preliminary massing studies are conducted to evaluate topography, land use classification, traffic accessibility, and buildable floor area. Construction costs, potential sales revenue, expected return on investment, and development timelines are estimated.

3. Multi-dimensional Risk and Sustainability Analysis

Land parcels that pass the preliminary assessment are further subjected to comprehensive analysis across multiple dimensions to ensure balanced consideration of economic, environmental, and social factors.

Planning and Design Analysis
Floor area ratio, public space ratio, ventilation and lighting, traffic flow, and urban design review risks.

Environmental Impact Analysis
Soil and water conservation, geological sensitivity, site contamination, sunlight access, and potential impacts on wildlife or conservation areas.

Market and Sales Competitiveness Analysis
Regional demographics, supply-demand trends, product positioning, and future price outlook.

Construction and Engineering Analysis
Adjacent site conditions, undesirable facilities, construction access, and utility pipeline constraints.

Financial Planning Analysis
Capital turnover rate, development cash flow, and construction cost simulation.

Legal and Regulatory Compliance Analysis
Building restrictions, height limitations, property rights integration, and contract model risks.

4. Investment Review and Decision-Making

The analysis results are compiled into presentation materials and submitted to the Land Investment Evaluation Committee for review and discussion. The final decision whether to proceed with development, adjust conditions, or terminate the project is made by the Chairman, President, and relevant executives.

In 2024, Delpha Construction invested **NT$4,330,079,197** in land acquisition, with no land dispute incidents reported.

Land Development Phase

The land development phase has the greatest impact on environmental and social aspects, and it is the critical starting point for fulfilling a company's ESG commitments. The Company is aware of the potential impact of the construction industry on nature and communities through resource consumption and site changes. Therefore, we fully implement environmental management and risk control mechanisms from this initial stage.

Geological Drilling and Groundwater Survey
Conduct geological drilling and groundwater surveys as the basis for determining building safety and design methods, to ensure soil stability, construction safety and prevent groundwater disturbance.

Adjacent Building Assessment
Establish protection data for adjacent buildings by performing surveys using measurement tools and image records, to avoid construction-related damage to neighbors and public disputes.

Traffic Impact Assessment
Propose corresponding diversion and mitigation measures for traffic flow around the site area. For new traffic trips arising from changes in land use after site development and; for the temporary impact on road traffic caused by construction vehicle access during site development.

Third-Party Structural Review
Engage third-party civil or structural engineers to review structural layout and disaster resilience.

Eco-Friendly Design Preparatory Work

- Evaluate green coverage ratio and open space preservation.
- Establish plant relocation and tree protection plans.
- Incorporate rainwater harvesting and permeable pavement design concepts.
- Set site environmental management guidelines for dust, noise, wastewater, sediment, and waste sorting.

Initiate preliminary ESG risk assessment to identify potential carbon emission sources, ecological impact, and soil–water imbalance during construction, and plan corresponding mitigation actions.

Planning and Design Phase

Outstanding architects, civil and structural engineers, and engineering consulting firms are carefully selected to form professional project teams.

Under the principles of meeting customer needs and legal compliance, Delpha Construction delivers aesthetically refined and structurally safe building designs with high professional standards.

1. Project Planning Purpose Statistics :

Planned Use	Number of Projects	Proportion (%)
Residential Only	24	35
Commercial Only	4	6
Shopfront / Residential / Commercial Mixed-Use	4	6
Shopfront / Residential Mixed-Use	31	46
Shopfront / Commercial Mixed-Use	2	3
Residential / Commercial Mixed-Use	3	4

2. 2024 Operating Revenue :

Category	Amount (NT$ thousand)	Proportion (%)
Real Estate Income	6,086,463	99.9
Rental Income	8,798	0.1

Delpha Construction does not primarily engage in property management or commercial leasing as its core business activities.

Construction Phase

The construction phase carries the highest level of physical risk.

Delpha Construction adopts the core objectives of “zero accidents, low emissions, and high quality”, establishing a comprehensive management system that includes safety audits, environmental monitoring, green construction practices, and supply chain governance. Delpha Construction maintains full confidence in the construction quality and project supervision conducted by its subsidiary Huajian Construction, as well as other carefully selected contractors.

Marketing and Sales Phase

Delpha Construction upholds the principles of honest communication and information transparency, believing that responsible marketing and integrity in sales are the foundations of brand trust and customer loyalty.

The Company has established control mechanisms to ensure consistency among advertising materials, contracts, and handover deliverables, minimizing consumer disputes and misleading claims. Specific measures include:

- Implementing a three-tier review process for all marketing materials: draft planning, legal compliance review, and final approval by business or regional managers.
- Ensuring all public information, brochures, and showrooms are cross-checked for consistency with the actual delivered buildings.
- Requiring advertising agencies and sales personnel under commission contracts to avoid any misleading or false statements in customer communications.
- Providing a dedicated customer service hotline and unit to handle disputes related to product information or contract terms, with regular case reviews for internal improvement.

Handover and After-Sales Service Phase

Delpha Construction regards its customers as long-term partners. After handover, the Company continues to maintain product quality and customer rights through institutionalized mechanisms, including maintenance records, satisfaction tracking, and feedback systems. These efforts ensure stable customer relationships and uphold the Company’s reputation. Specific measures include:

- Establishing an online customer service platform for maintenance requests and progress tracking.
- Providing warranty documents (manuals, warranty cards, and handover inspection forms) clearly specifying responsibilities and timeframes for each construction item.
- Conducting customer satisfaction surveys focused on the warranty phase to evaluate service quality.

2.2 Urban Renewal and Reconstruction of Dangerous Old Buildings

Apart from the cases listed below, Delpha Construction engages in urban renewal projects in Taipei's Da'an, Xinyi, and Zhongshan districts, revitalizing old buildings, improving the living conditions for the elderly, enhancing community safety, and transforming the cityscape.

For more information, please visit the Delpha Construction website

1. Dangerous and Old Buildings

The Urban Green Yunhe St, Da'an District, Taipei City

Building Time
1997

Consolidation Time
2015 ~ 2022

Existing Site Issues
- Age of the building exceeds 30 years
- No elevator
- Structural integrity does not meet seismic assessment standards
- Insufficient public facilities
- Lack of green and beautification planning and design

Number of Rebuilt Households
- 1 Unit Demolished
- 28 Newly Built Units

Completion and Handover

2. Urban Renewal

Huaisheng Section Project An Dong Street, Da'an District, Taipei City

Building Time
1960 ~1961

Consolidation Time
2011 ~ Now

Existing Site Issues
- Illegally constructed buildings with age over 30 years
- Several illegally constructed buildings encroach on the road space, preventing thedevelopment of planned roads
- Building structures are unstable and pose a risk to public safety and passage

Number of Rebuilt Households
- 18 Units Demolished
- 100 Estimated New Units to be Built

Urban Renewal Approved; Building Permit acquired August 2025.

Taiyuan Road Project Taiyuan Rd, Datong District, Taipei City

Building Time
1965

Consolidation Time
2005 ~ Now

Existing Site Issues
- Age of the building exceeds 30 years
- The original market structure was identified as a sea-sand building, where the use of substandard materials caused severe corrosion of the steel reinforcement, compromising the structural integrity
- The building has been abandoned due to significant concrete degradation and spalling

Number of Rebuilt Households
- 74 Units Demolished
- 402 Estimated New Units to be Built

Awaiting Market Authority Policy Announcement, Feasibility Study, Public Hearing, and Investment Proposal/Contract Draft Submission

2.3 Supply Chain Management

The construction industry requires a high degree of professional division of labor and integration. To develop long-term and high-quality cooperative relations with suppliers, Delpha Construction establishes a clearly defined and rigorous supplier selection process. In addition to the verification of architectural design, construction, and project quality, it also emphasizes the suitability and stability of suppliers through environmental, social, and governance-oriented risk assessment and audit procedures. Thus, the sustainable operation of Delpha Construction can continue to provide high quality buildings.

2.3.1 Policy and Commitment

In its supplier contracts, Delpha Construction includes integrity clauses that bind employees to refrain from directly or indirectly providing, promising, requesting, or accepting any improper benefits or engaging in other dishonest acts that violate entrusted obligations. This clearly communicates Delpha Construction's commitment to ethical business practices to its suppliers, and strict adherence to the following requirements is expected from suppliers:

1 Integrity Management Responsibility

Suppliers must not provide gifts, bribes, commissions, intermediation fees, kickbacks, hospitality, or other improper benefits to Delpha Construction's related parties, stakeholders, or their designated individuals.

2 Social Welfare Responsibility

Suppliers should adhere to internationally recognized labor rights, such as freedom of association, collective bargaining rights, care for vulnerable groups, prohibition of child labor, elimination of forced labor in all forms, and elimination of employment discrimination. They must also ensure equal treatment without discrimination based on gender, race, socioeconomic status, age, marital status, or family situation in their human resource policies.

3 Occupational Safety Management Responsibility

Suppliers are required to provide safety training, personal protective equipment, and conduct risk assessments.

4 Environmental Protection Responsibility

Suppliers must refrain from behaviors such as illegal waste dumping or any activities that have negative environmental impacts.

5 Other Corporate Social Responsibilities for Sustainable Development

Delpha Construction ensures the sales personnel of the advertising company entrusted with selling properties adhere to the aforementioned integrity management clauses, they must not pursue improper benefits by adopting illegal or dishonest sales strategies. They should provide accurate information to customers to avoid consumer disputes and conduct regular sales training for downstream product sales personnel:

Class Hours Participants	Hours	Number of Participants
【Future Lifestyle】Sales Seminar	15	11
【Humble House】Sales Seminar	20	8
【Youthful Mansion】Sales Seminar	18	10

2.3.2 Selection of Suppliers

STEP 1 Adhering to Guidelines

Delpha Construction has established an internal control system as the basis for screening and managing suppliers. The evaluation parameters include assessing the social and environmental responsibility risks of new suppliers to ensure compliance with internationally recognized labor rights and environmental regulations.

STEP 2 Supplier Evaluation

Supplier Category

Construction	Sales and Design	Others
Constructor, engineering consultant	Architect, public landscaping, and reseller	Equipment and material procurement vendors and subcontractor

Supplier Selection

1. Qualification Review • Business qualification • Engineering experience and track record 2. Content Evaluation • Workmanship quality • Delivery speed • Competitive pricing • Professional competence • Cooperation level	• Market analysis • Sales capability • Product planning • Compatibility with the project • Submission content • Quotation comparison	• Service quality evaluation • Competitive pricing • Workmanship quality • Delivery speed • Professional competence • Cooperation level

STEP 3 Evaluation Audit

Construction Engineering

Delpha Construction evaluation is based on four stages; before new supplier adoption, construction inspection, warranty phase, and post warranty period. The evaluation and monitoring of supplier quality and service is based on criteria such as material quality, construction quality, professional capability, and the speed of defect improvement.

94 Number of Suppliers

93 Leve A	Above 80 Points	Preferential contracting based on the current payment terms and conditions.
1 Leve B	70–79 Points	Based on the current payment terms and conditions.
0 Leve C	60–69 Points	Based on the current payment terms and conditions with an additional 15 days.
0 Unqualified	Below 60 Points	Not recommended.

Note: The evaluation criteria include "Material/Construction Quality", "Delivery/Completion Schedule", "Price Advantage", "Professional Capability", "Cooperation" and "ESG-related ISO certification".

Note: The evaluation threshold applies to contracts with a value of 2 million or more, excluding landowners and volume transfer suppliers.

Product Sales

Delpha Construction entrusts a sales agency company to sell pre-sale houses. The competency of the sales agency is determined upon; the results of the agency contract filing and pre-sale houses sales information filing prior to the project launch; and the training before sales and the review of advertising content after the project launch. Delpha Construction strictly requires the sales agency to provide transparent disclosure of relevant information throughout the marketing process, including design, advertising, sales, service consultation, and customer complaint handling. They must adhere to government policies and regulations, ensuring no false advertising, no collusion to create a false impression of high sales through fictitious transactions, no dissemination of false information to influence transaction prices, or any use of illegal sales practices to disrupt market order. These principles are clearly stipulated in the consignment contract, with specific penalties outlined for non-compliance.

STEP 4 Continual Improvement

In case where a non-tolerable controversy in a supplier arises, Delpha Construction will immediately cease cooperation and blacklist the offending supplier. For other controversies and issues, Delpha Construction will categorize the event into tiers, and request suppliers to provide improvement plans and measures within a time frame, and regularly review these items. If they fail to improve within the time frame, they will be listed as inferior manufacturers and will not be included in the priority list when screening suppliers in the future. Payment schedules may also be adjusted.

2.3.3 Supplier Category Statistics

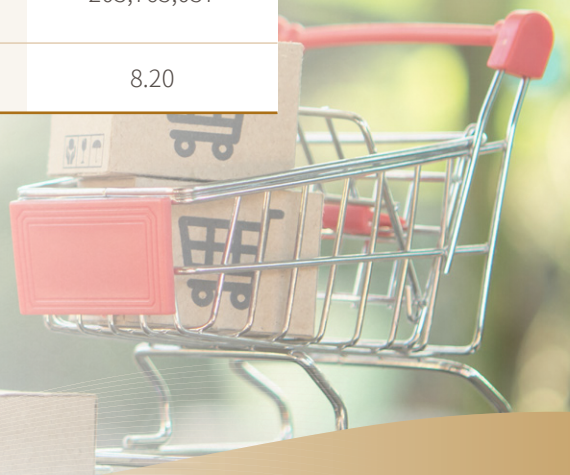
D Domestic
O Overseas

Delpha Construction

Supplier Category	Architects		Landscape Designers		Construction Contractors		Equipment and Materials Suppliers		Sales Agents	
Number of Suppliers	D	O	D	O	D	O	D	O	D	O
	2	-	1	-	1	-	33	-	3	-
Procurement Amount (Before Tax)	27,186,983		580,125		1,680,671,253		190,452,689		315,219,840	
Procurement Ratio (%)	1.23		0.03		75.91		8.60		14.24	

Huajian Construction

Supplier Category	Building Works		Mechanical and Electrical Works (M&E)	
Number of Suppliers	D	O	D	O
	192	-	3	-
Procurement Amount (Before Tax)	2,279,916,750		203,765,057	
Procurement Ratio (%)	91.80		8.20	



2.3.4 Review of Construction Standard Operating Procedures

Delpha Construction is committed to delivering high-quality construction to consumers by establishing comprehensive construction systems. From procedural to technical aspects, Delpha Construction thoroughly examine our workflow processes. In projects undertaken by Huajian Construction, strict requirements are placed on site supervisors to develop the following plans based on the project schedule, analyze and review the execution of project plans, ensuring that every detail of the construction process is carefully considered and planned for:

Site Investigation

Survey existing site elevation, water drainage, and depth and direction of utility pipes, and review correspondence regarding applications for major utility connections. Take note of any special considerations for unique structures.

Geotechnical Review, Excavation, and Shoring Plan

Review excavation plan, soil removal routes, traffic management, depth of shoring, design of retaining structures, and staircase, elevator, MEP (mechanical, electrical, plumbing) and water tank conduit in the intermediate support pile and structural drawings.

Ground Floor Elevation Plan

Consider specific conditions of the project and review road levels, ground floor elevation (G.L), floor levels (F.L) of adjacent buildings, placement of courtyard wells and tree pits, drainage arrangements for floor surfaces, terraces, gardens, and light wells, basement clearance height, drainage, fire safety, electrical systems, and mechanical parking facilities.

Showroom Plan

Based on sales and architectural drawings, review the impact of each unit's sewage pipe system, water supply and drainage system, power system, low-voltage system, gas system, air conditioning system, and fire protection system on the spatial design. Plan the installation methods of decorative materials such as wall tiles, floor tiles, or ceilings, as well as construction drawings and construction materials for public spaces.

Tiling Plan

Select construction materials and plan the installation methods based on the exterior drawings. Review the details of finishing work.

Scaffolding Plan

Plan scaffolding construction drawings for the exterior walls in compliance with relevant labor safety and health regulations. Review the characteristics and finishing methods of various construction materials, the positioning of external triangle frames, railings, iron components, waste and grouting pipes. Develop an execution plan after evaluating the dismantling routes.

Plan for Application for Occupancy Permits

Prepare a schedule for obtaining the occupancy permit and ensure compliance with the regulations of the local building authority by preparing the necessary documents.

2024 Standard Operating Procedure Review and Project Meetings

Construction Sites	Sites	Total Hours
Huajian Construction – Northern Area I & II	9	64
Huajian Construction – Central & Southern Area	3	36

2.4 Quality Management Strategy

2.4.1 Quality Management System

To continuously enhance the consistency between construction quality and handover performance, Delpha Construction officially established its Quality Management Department at the end of 2023. Beginning in 2024, quality management procedures have been gradually incorporated into new construction projects. Through institutionalized and standardized mechanisms, Delpha Construction implements comprehensive quality control and continuous improvement throughout all stages—from early planning and construction execution to final inspection—to strengthen overall quality performance and customer satisfaction.

The Quality Management Department is not limited to maintaining standards but is also committed to redesigning engineering project workflows and promoting a culture of quality control. By integrating the existing SOP review meetings and project coordination meetings, the Company aims to achieve transparency, efficiency, and quality in construction management.

1. Three-Level Quality Control System

Delpha Construction has established a *three-level quality inspection system* to strengthen quality accountability and ensure strict supervision at each stage of construction:

Level 1: Contractor Self-Inspection

Each subcontractor and work team performs self-inspection according to construction progress and work items.

Level 2: Engineering Unit Review

The engineering unit conducts random inspections and reviews of work results, serving as a basis for progress payments.

Level 3: Quality Management Department Audit

The Quality Management Department conducts irregular on-site inspections and audits, and regularly reviews work standards and abnormal cases.

2. Quality Management Objectives

The Quality Management Department has set the following core objectives to enhance construction quality and internal governance efficiency through systematic processes:

- Ensure that all construction results comply with design drawings, contracts, and technical specifications.
- Promote joint implementation of quality standards among project teams, contractors, and suppliers.
- Establish internal and external audit mechanisms to strengthen execution and prevent deficiencies.
- Develop standardized operational models to accumulate construction knowledge and improve management efficiency.

3. Key Quality Management Practices

According to project type and construction characteristics, contractors must establish a quality management plan before project commencement and implement the following practices:

1 Establish a Quality Control Team

Assign dedicated quality auditors and define responsibilities according to project scale.

2 Define Construction Procedures

Develop standard operation methods and detailed steps for each construction process.

3 Set Quality Standards

Specify quality requirements for each work item and material based on design drawings and contract terms.

4 Implement Self-Inspection Checklists

Require on-site personnel to conduct inspections according to standardized forms.

5 Establish a Quality Documentation System

Maintain records of construction drawings, inspection reports, and review documents to ensure traceability.

4. Continuous Improvement and Internal Benchmarking

The Quality Management Department will continuously review construction processes of each project, organize cross-project review meetings and best practice sharing sessions, and establish a knowledge feedback mechanism.

Through integration with the SOP review meetings and project progress meetings, Delpha Construction ensures real-time issue reporting, system revision, and accountability tracking. By institutionalizing processes and fostering a culture of quality, the Company aims to transform from "quality control" to "quality leadership," enhancing project reliability, brand reputation, and building a sustainable quality governance framework.

2.4.2 Product Safety and Quality Certification

Delpha Construction, upholding its responsibility to customers, is dedicated to delivering buildings that combine safety, quality, and trust. From design and construction to final handover, the Company follows standardized procedures and strengthens traceability and transparency through ***documentation, regulatory certification, and third-party verification*** to ensure compliance with safety regulations and market expectations.

1. Construction Records and Drawing Documentation Management

For each project, Delpha Construction establishes a complete construction documentation file, including:

Construction Process Records

Photos of construction stages, progress reports, abnormal case handling, and supervision audit documents.

Drawing Documentation

Archived and categorized by stage, including:

- Ink drawings
- Structural and reinforcement detail drawings
- Standard floor plans and customer layout plans
- Plumbing, electrical, and pipeline layout diagrams

2. Quality Assurance and Certification

All projects obtain relevant certifications and government-issued documents during construction and upon completion, including but not limited to:

1. Building Permit and Use Permit
2. Fire Safety Inspection Certificate
3. Structural Safety Assurance:
   - Certificate of Non-Radiation Rebar
   - Certificate of Non-Sea-Sand Concrete Usage

3. Third-Party Quality Verification Reports

To ensure construction quality meets legal and design standards, Delpha Construction commissions credible third-party institutions to conduct inspections at each stage of construction, including:

1. Rebar Tensile Strength Test Report
2. Concrete Compressive Strength Test Report
3. Chloride Ion Content Test Report
4. Fire-Resistant Material Test and Certification (e.g., Fire Doors)
5. Functional Test Reports for Specific Facilities (e.g., Emergency Power Systems, Lightning Protection, Elevators, Mechanical Parking Systems)

3 Environmentally Sustainable Low Carbon Products

3.1 Climate Change Risk Management

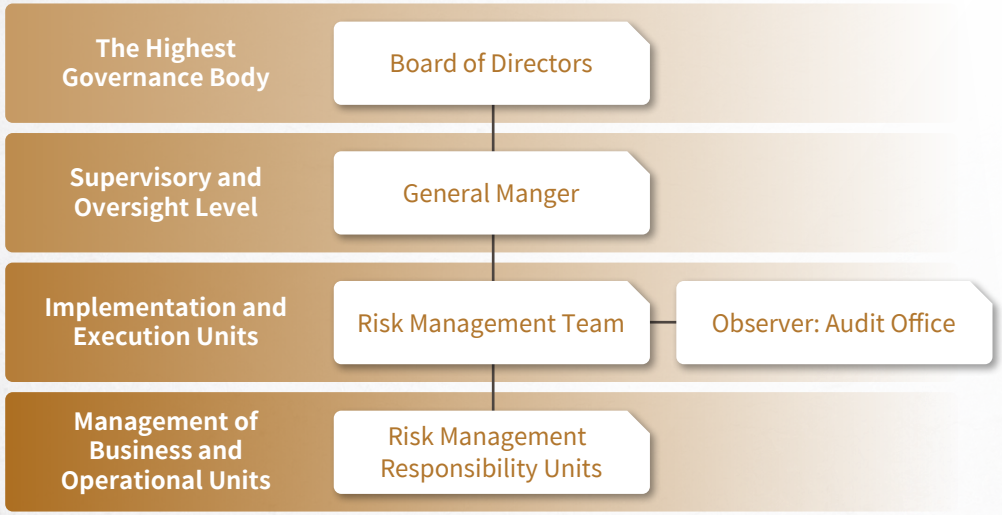
In March 2022, Delpha Construction officially became a supporter of the Task Force on Climate related Financial Disclosures (TCFD) and developed the "Sustainable Development Guidelines". The Company follows environmental regulations and references the TCFD framework to systematically identify climate change-related risks and opportunities. Delpha Construction explores potential financial impacts on business operations and considers incorporating management measures into the overall risk management mechanism of the Company.

3.1.1 Climate Governance

The Board of Directors of Delpha Construction serves as the highest supervisory body for the Company's climate policy and risk management.

The Board provides oversight and recommendations regarding the operations and plans of the Risk Management Committee, ensuring compliance with regulations and the effective implementation of the Company's overall risk management framework.

Under the Board, the Risk Management Committee—led by the President and composed of heads of all major departments—is responsible for identifying and managing risks and opportunities related to economic, environmental, and social topics. The Committee regularly reports to the Board on the status of climate-related risks and corresponding management actions.



3.1.2 Climate Policy and Risk Management

Gathering of climate change issues

Referring to TCFD, ISO 14064, and other disclosure recommendations, as well as climate change reports and information published by relevant domestic and international organizations, compiling a list of relevant climate risk and opportunity factors.

Identification of risks and opportunities

The Risk Management Team, as the responsible unit, conducts scenario analysis on specific climate-related risks and opportunities factors. They identify the likelihood, impact, timing, and financial implications of short, medium, and long-term climate change risks.

Ranking of material risks and opportunities

Coordinate with relevant departments to assess the potential impacts and consequences of climate-related risks and opportunities and rank them based on the intensity of impact and probability of occurrence.

Compilation of the potential financial impacts

Examine the potential financial impacts of the identified significant risks and opportunities for Delpha Construction and develop response strategies based on the assessment results of the risk analysis. These strategies aim to enhance resilience to climate change impacts.

3.1.3 Climate Change Scenario (Stress) Test

As part of the risk assessment process, Delpha Construction conducts impact analyses for its developing and operational projects based on appropriate climate scenarios, as outlined in the Intergovernmental Panel on Climate Change's (IPCC) Sixth Assessment Report (AR6). The following areas are considered in the analysis:

Risk Type	Tool	Scenario Selection	Assessment
Risks of Floods	Climate Change Disaster Risk Adaptation Platform	IPCC SSP5-8.5	Identify projects that are categorized as Level 5 flood risk in the future (2036-2065).
Risks Related to Changes in Temperature and Rainfall	Taiwan Climate Change Projection Informationand Adaptation Knowledge Platform (TCCIP)		Assess the impact of extreme climate conditions, including the projected average temperature and rainfall, on the projects under the highest warming scenario if temperature control measures are not effectively implemented.

Note: According to the IPCC AR6 (Sixth Assessment Report), four major emission scenarios are defined to represent variations in radiative forcing under different socioeconomic development pathways. Among them, SSP1-2.6 represents a low-emission scenario, SSP2-4.5 a moderate-emission scenario, SSP3-7.0 a high-emission scenario, and SSP5-8.5 an extremely high-emission scenario.

3.1.4 Climate-Related Risk and Opportunity Matrix

1. Transition Risks

1 Increase in greenhouse gas (GHG) emission costs — Regulatory Risks

Potential Financial Impact

Potential carbon fee imposition, higher costs for emission reduction equipment and carbon inventory management

Key Response Strategies and Major Achievements

- Completed Scope 1 and Scope 2 GHG inventory
- Promoted low-carbon operations (paperless systems, energy-saving materials)
- Participated in government low-carbon demonstration projects to obtain additional floor area incentives

2 Stricter energy efficiency supervision by authorities — Regulatory Risks

Potential Financial Impact

Increased construction costs due to the use of compliant high-efficiency materials and equipment; non-compliance may result in penalties

Key Response Strategies and Major Achievements

- Adopted high-efficiency materials in compliance with the latest building codes
- Increased proportion of new projects certified with Green Building and Smart Building labels

3 Changes in customer preferences — Market Risks

Potential Financial Impact

Failure to adapt to market transformation may affect project sales and brand competitiveness; delays in handover may cause liquidity pressure

Key Response Strategies and Major Achievements

- Integrated sustainable design elements to enhance brand image emphasizing “Sunlight, Air, and Water”
- Conducted market surveys and carbon awareness assessments during early project planning stages

4 Transition to low-carbon technologies and material substitution — Technology Risks

Potential Financial Impact

Adoption of green materials and new construction methods may result in higher initial costs and increased construction complexity

Key Response Strategies and Major Achievements

- Promoted BIM-based pre-construction layout planning and aluminum formwork to replace timber formwork
- Collaborated with green suppliers to develop recycled tiles and IH flameless cooktops

5 Failure to respond to external ESG expectations

Reputation Risks

Potential Financial Impact

Potential exclusion from green finance or ESG ETFs, leading to higher financing costs and lower valuation

Key Response Strategies and Major Achievements

- Regular disclosure of sustainability performance and TCFD-related information
- Enhanced sustainability website and corporate ESG engagement features

2. Physical Risks

6 Extreme weather events (typhoons, heavy rainfall, flooding)

Acute Risks

Potential Financial Impact

Construction delays, equipment damage, and increased insurance and recovery costs

Key Response Strategies and Major Achievements

- Incorporated climate disaster risk maps into land acquisition assessments
- Conducted on-site disaster prevention drills and reinforced facilities (drainage systems, embankments)
- Developed project-specific climate disaster response plans and insurance coverage review

7 Rising average temperatures

Chronic Risks

Potential Financial Impact

Increased electricity consumption, higher risk of heat-related incidents among construction workers, and reduced work efficiency

Key Response Strategies and Major Achievements

- Promoted smart building designs and energy-efficient air-conditioning systems
- Installed shading, cooling, and water supply facilities at construction sites
- Implemented Energy Management Systems (EMS) for both headquarters and construction sites

3. Climate-Related Opportunities

8 Improvement of building and operational energy performance

Energy Efficiency

Potential Financial Impact

Reduce long-term electricity expenses, enhance asset valuation, and lower carbon footprint

Key Response Strategies and Major Achievements

- Implemented LED lighting and variable-frequency equipment
- Introduced Energy Management Systems (EMS) and automated monitoring
- Assisted clients in achieving energy savings to enhance customer satisfaction

9 Growing demand for Green Building and Smart Building projects

Market Opportunities

Potential Financial Impact

Increase project added value and sales price, and obtain policy incentives (e.g., additional floor area or certification labels)

Key Response Strategies and Major Achievements

- All new projects apply for Green Building certification (minimum Qualified Level)
- Annual increase in Smart Building certification rate

10 Adoption of digital and modular construction technologies

Technological Innovation

Potential Financial Impact

Reduce labor dependency while improving construction quality and efficiency

Key Response Strategies and Major Achievements

- Promoted BIM-based construction planning, aluminum formwork and digital site inspections
- Developed Smart Customer Service App and online acceptance inspection system

11 Inclusion in Green Finance and ESG investment portfolios

Financial Incentivisation

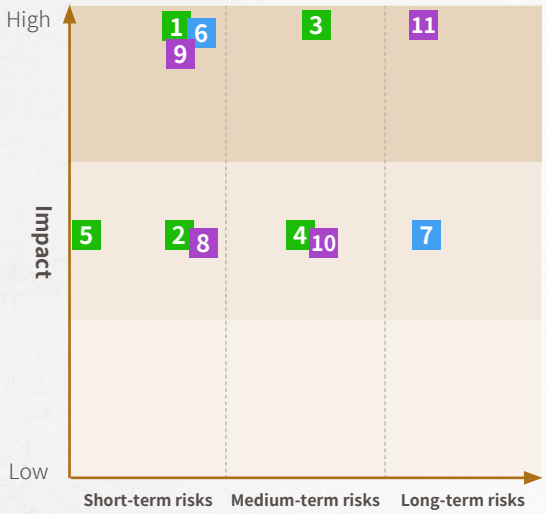
Potential Financial Impact

Gain access to low-interest financing and attract ESG-focused investors and sustainability funds

Key Response Strategies and Major Achievements

- Enhanced disclosure alignment with TCFD and SASB frameworks
- Applied for sustainability ratings and external certifications
- Established a sustainability performance tracking system

Climate Change Materiality Matrix



Transition Risks

1 Increase in greenhouse gas (GHG) emission costs

2 Stricter supervision on energy efficiency by regulatory authorities

3 Changes in customer preferences

4 Transition to low-carbon technologies and material substitution

5 Failure to respond to external ESG expectations

Physical Risks

6 Extreme weather events (typhoons, severe rainfall, and flooding)

7 Rising average temperatures

Opportunities

8 Improvement of building and operational energy efficiency

9 Growing market demand for Green Building and Smart Building projects

10 Adoption of digital and modular construction technologies

11 Inclusion in Green Finance and ESG investment portfolios

3.2 Green Buildings and Materials

3.2.1 Building Lifecycle

During daily operations, Delpha Construction carefully considers the building life cycle with the goal of implementing sustainable practices.

Building Planning and Design

Incorporate sustainable concepts and consider the lifecycle of the building during the planning and design phase.

Building Materials Production and Transportation

Choose sustainable and green building materials that safeguard environmental resources and prioritize occupants' health.

Construction and Building Process

Implement innovative construction methods to reduce pollution and minimize the environmental impact during the construction phase.

Daily Building Operation and Maintenance

Design the building to be energy-efficient, utilize green building materials, and create a sustainable living environment.

Building Renovation and Repair

Proper maintenance ensures the longevity of the building and ensures the proper functioning of materials and systems.

Building Demolition and Waste Management

Handle construction waste properly to avoid secondary environmental pollution.

Material Treatment and Recycling

Reuse materials that are still usable and approach material disposal from a resource recycling perspective.

3.2.2 Green Buildings

9 Major Evaluation Indicators for Green Buildings

9 Major Evaluation Indicators for Green buildings are designed with the principles of environmental protection, energy efficiency, and sustainability in mind; and the concepts vary by geography. They aim to create buildings that consume the least amount of Earth's energy and resources, generate minimal waste, and possess ecological, energy-saving, health-promoting, and waste reducing characteristics. To apply for green building certification, it is necessary to follow green building design standards. The evaluation criteria for green building design can be categorized into 9 major evaluation indicators:

☆ Obtained Green Building Label Certificate. △ Obtained Green Building Candidate Certificate. Silver level Bronze level ○ Green Building Certification Label to be applied.

		The Urban Green	Huaisheng Section Urban Renewal Project	Taiyuan Road Urban Renewal Project	Centre for the Future	Yisin Section Project
Biodiversity	Expectation in the process of building development to increasing habitat for biodiversity to enhance species diversity and genetic diversity.					
Greenery	Utilizing building rooftops, balconies, and facades for planting various types of plants.	☆	△	△	○	△
Base water retention	Employing site water retention to maintain natural ecological balance.	☆	△	△	○	△
Daily energy saving	Evaluating air conditioning and lighting energy consumption as the primary focus to achieve energy efficiency and carbon reduction goals.	☆	△	△	○	△
Carbon dioxide reduction	Improving building planning, design, construction, and materials to reduce carbon dioxide emissions.		△	△	○	
Waste reduction	Reducing waste generated by the construction industry through automation and standardization to avoid waste.		△	△	○	
Indoor environment	Considering factors such as indoor ventilation, sound insulation, natural lighting, interior finishes, and air quality that impact occupant health.		△		○	
Water resources	Achieving water conservation goals by reducing and recycling water usage in buildings.	☆	△	△	○	△
Sewage and waste reduction	Considering the capability for wastewater treatment and waste management in buildings.	☆	△	△	○	△

If the planning and design of a building align with the aforementioned principles of green Reduce Pollution buildings and successfully pass the review process, the Ministry of the Interior will issue "Green Building Candidate" or a "Green Building Labe" certificate. In response to building sustainability, Delpha Construction has long continued to increase its green building portfolio percentage. Beginning with the Taipei area, where Delpha's deeply rooted for over six decades, the goal is to obtain Green Building Certifications for 100% of projects launched as of 2024.

3.2.3 Green Materials

Low-carbon Operations

1. Low-E Glass (low emissivity)
Low-E glass has lower emissivity compared to regular glass. During summer, it reduces the amount of outdoor solar heat entering the interior, thus saving energy used for air conditioning. In winter, it minimizes indoor heat loss to the outside, enabling an efficient way to lead a low-carbon lifestyle.

2. Water Resource Automatic Irrigation System
This system is designed to irrigate plants within the site at specific times and in specific quantities, preventing water waste caused by manual watering. It is equipped with a rain sensor that suspends the drip irrigation system during rainfall, avoiding unnecessary water consumption.

Circular Sustainability

1. Rainwater Harvesting
A rainwater harvesting tank is installed within the foundation of the building to collect rainwater. The collected rainwater is filtered and stored for reuse, such as watering plants, flushing toilets, or other purposes. This practice effectively reduces the reliance on conventional water sources and promotes sustainable water management.

2. Water-saving Toilet
Flushing is one of the largest water-consuming activities in households. To effectively conserve water, Delpha Construction incorporates water-saving toilets with recognized water efficiency certifications in their projects. This not only helps to save water and protect the environment but also provides cost savings for customers.

3. LED Motion Sensor Lights
LED motion sensor lights are installed to automatically detect the presence of people or vehicles. The lights dim or brighten depending on detection to save electricity.

4. Permeable Concrete
Permeable concrete is characterized by its high permeability, which reduces the risk of surrounding drainage facilities collapsing due to heavy rainfall. It enhances structural safety by allowing water to pass through the concrete rather than accumulating on the surface.

Reduce Pollution

1. VAF Air Purification System
The VAF (Ventilation Air Filtration) system not only filters air pollutants but also utilizes positive and negative air pressure to control the direction of airflow. This design prevents the escape of dirty air and ensures that clean, filtered air can efficiently and abundantly enter the space.

2. BWT Filtration System
The BWT filtration system is designed for whole-building water purification. It effectively removes impurities, sediment, and suspended solids from the water, ensuring clean and pure water for household use.

3. Waterproof and Soundproof SPC Flooring
The use of SPC (Stone Plastic Composite) flooring that meets the sound insulation requirements specified by the Ministry of the Interior's Construction and Planning Agency ensures excellent soundproofing performance. In addition, it offers easy cleaning, durability, and resistance to scratches.

4. Elevator Plasma Ion Antibacterial Purifier
This device effectively eliminates allergens, molds, viruses, and odors suspended in the air, providing a clean and sterilized environment. It helps prevent the transmission of viruses and ensures a healthier elevator experience.

5. Drainage Ventilation System
The drainage ventilation system replaces the traditional vent pipes in the drainage system. It prevents the backflow of odors and bacteria from entering the house, ensuring fresh and clean indoor air. This system helps eliminate the risk of community infections.

6. Anti-smog Screens
Adsorbing or repelling suspended particles with positive and negative electrons outside the window screen can effectively reduce the flow of PM2.5, secondhand smoke odors, etc., maintaining good indoor air quality.

Green Energy

1. Electric Vehicle Charging Stations and Dedicated Charging Cable Trench
In addition to installing charging stations in certain parking spaces, dedicated charging cable trenches are also provided to allow residents to install their own charging cables for electric vehicles. This ensures convenient access to charging facilities for residents who own electric vehicles.

2. Aluminum Busways and EMS Charging Pile Energy Management System
In response to the rapid development of electric vehicles, in order to provide a sufficient and safe power system, Delpha Construction has abandoned the traditional cable (rack) deployment method and adopted a Busway design that offers high power capacity, enhanced safety, quick installation, and aesthetic appeal, in conjunction with an EMS energy management control system.

3.2.4 Raw Material Procurement Policy

Steel bars, steel products, stone materials, concrete, and glass are the primary raw materials used in the construction industry.

During the procurement and contracting stages, Delpha Construction and Huajian Construction adhere to the principle of optimizing quality and strictly control the procurement process of raw materials to ensure compliance, quality, and sustainability.

610
Total number of contracted construction materials in major raw material categories, of which 610 items were awarded to local suppliers in Taiwan.

100% Local Procurement Rate

3.2.5 Smart Buildings

In an era of rapid technological advancement and increasing climate risks, smart building development has become a crucial pathway to enhancing building performance, extending lifespan, and achieving low-carbon sustainability. Delpha Construction is actively engaged in smart building planning, integrating information management, energy efficiency, residential safety, and user experience as core elements throughout the design, construction, and operation stages, thereby establishing a comprehensive smart building framework.

The Urban Green, Taipei City: From Urban Renewal to a Smart Building Benchmark

The Urban Green is a flagship smart building project developed by Delpha Construction under Taiwan's urban renewal and old building reconstruction policies. The project obtained the *Smart Building Silver Candidate Certificate* in 2020 and was officially awarded the *Smart Building Silver Label* in 2023.

Through a highly integrated smart management system, the project not only achieved its energy-saving goals but also significantly enhanced user safety and residential convenience, demonstrating the long-term benefits of lifecycle-oriented building management.

Sanying Redevelopment Zone Project: Smart Integration × Sustainable Practice

The new project in the Sanying Redevelopment Zone of New Taipei City is expected to apply for the Smart Building Silver Candidate Label. The project has completed its self-evaluation across all dimensions, achieving a total score of *119 points*. The self-evaluation results are as follows:

Item	Infrastructure	Operation & Maintenance Management	Safety & Disaster Prevention	Energy Management	Health & Comfort	Smart Innovation
Self-evaluation Score	24	17	37	7	25	9
Total Score	119					

This project not only pursues high standards in hardware facilities but also strives for excellence in software integration and resident experience. From the basement to the elevators, every public area is equipped with a high-efficiency wiring system to ensure stable communication coverage in all areas, enhancing the immediacy and convenience of smart living.

In response to global decarbonization and green mobility trends, the underground parking facility is equipped with an intelligent parking management system, with EV charging conduits pre-installed at every parking space. This provides flexibility and essential infrastructure for future green mobility while balancing energy efficiency and practicality.

Through an integrated design approach that harmonizes technology and lifestyle, Delpha Construction aims to make this project a benchmark for smart architecture and sustainable development—creating a living environment that is safe, convenient, energy-efficient, and comfortable, while continuously extending these proven practices to future development projects.

3.3 Environment and Resource Management

In response to global climate change and national sustainable development policies, Delpha Construction initiated a trial greenhouse gas (GHG) inventory program in 2021 and officially implemented the process in 2023. This serves as a foundational action toward low-carbon transition and net-zero emissions. The inventory is conducted in accordance with the ISO 14064-1:2018 Greenhouse Gases Standard established by the International Organization for Standardization (ISO), adopting the operational control approach as the organizational boundary principle. The scope covers 100% of the Company's operational activities, including the Taipei and Taichung offices, as well as the construction sites and project offices of Huajian Construction and the office of Huachien Development. The inventory accounts for direct GHG emissions (Category 1) and energy indirect GHG emissions (Category 2) related to operational activities.

Through a comprehensive GHG inventory, Delpha Construction continuously identifies emission hotspots and formulates carbon reduction strategies, including improving equipment energy efficiency, adopting renewable energy, replacing outdated electrical systems, and optimizing construction processes. The Company also plans to gradually expand its inventory coverage annually. In the future, additional indirect GHG emission sources (Categories 3–4) will be progressively incorporated in line with operational developments, thereby strengthening the overall carbon management system and steadily advancing toward green operations and the 2050 net-zero emissions goal.

3.3.1 Management Policies

As the calculation method for carbon intensity has been adjusted in accordance with regulatory requirements to be based on revenue, the carbon intensity target will be redefined for the current year.

Short-term Target (2025)

Management Indicator	Delpha Construction	Huajian Construction	Huachien Development
GHG Emission Reduction (tons CO_2e/ million NTD revenue)	≦ 0.0080	≦ 2.00	≦ 0.0800
Construction Waste Reduction (metric tons / million NTD)	-	≦ 1.50	-
Water Intensity Reduction	≦ 0.0850	≦ 7.00	≦ 2.9000

Mid-term Target (2030)

Management Indicator	Delpha Construction	Huajian Construction	Huachien Development
GHG Emission Reduction (tons CO_2e/ million NTD revenue)	0.0075	1.90	0.0700
Construction Waste Reduction (metric tons / million NTD)	-	≦ 1.35	-
Water Intensity Reduction	≦ 0.0850	≦ 5.5	≦ 2.6000

Note 1: In line with disclosure standards, carbon intensity is now calculated based on revenue, making the current year's results not directly comparable to previous targets.

Note 2: Following this adjustment, the revised targets will continue to be monitored.

3.3.2 Energy Management

Energy Statistics

Energy Item	Unit	Delpha Construction		Huajian Construction		Huachien Development	
		2024	2023	2024	2023	2024	2023
Direct Energy Consumption	GJ	17.2125	33.2648	-	-	-	-
Indirect Energy Consumption		358.7616	325.3788	10,378.9908	12,374.7624	1.4940	2.5668
Total Energy Consumption		375.9741	358.6436	10,378.9908	12,374.7624	1.4940	2.5668
Energy Intensity	GJ/ person	8.3550	7.7966	146.1830	233.4861	1.4940	1.2834

Note 1: Primary energy sources include gasoline and diesel.

Note 2: Secondary energy refers to purchased electricity; no renewable energy was used during the reporting period.

Note 3: Energy conversion factors are based on the Greenhouse Gas Emission Factor Management Table, Version 6.0.4 published by the Environmental Protection Administration (EPA).

- Calorific values (2023): Gasoline – 7,800 Kcal/L; Diesel – 8,400 Kcal/L
- Calorific values (2024): Gasoline – 7,609 Kcal/L; Diesel – 8,642 Kcal/L
- Electricity: 1 kWh = 0.0036 GJ

Note 4: Energy Intensity = Total Energy Consumption / Number of Employees

3.3.3 Greenhouse Gas Management

Company	Delpha Construction				Huajian Construction				Huachien Development			
Year	2024		2023		2024		2023		2024		2023	
Item	Emission Equivalent (tons CO_2e/year)	Percentage (%)	Emission Equivalent (tons CO_2e/year)	Percentage (%)	Emission Equivalent (tons CO_2e/year)	Percentage (%)	Emission Equivalent (tons CO_2e/year)	Percentage (%)	Emission Equivalent (tons CO_2e/year)	Percentage (%)	Emission Equivalent (tons CO_2e/year)	Percentage (%)
Category 1 – Direct GHG Emissions and Removals	2.7217	5.3	4.0748	8.4	92.6653	1.6	4.3702	0.3	0.4750	70.5	0.2702	42.9
Category 2 – Indirect GHG Emissions from Externally Sourced Energy	47.2369	91.9	44.6492	91.5	1,366.5671	23.9	1,698.0924	99.7	0.1967	29.2	0.3522	55.9
Category 3 – Indirect GHG Emissions from Transportation	1.3554	2.6	-	0.0	0.5545	0.0	-	0.0	-	0.0	-	0.0
Category 4 – Indirect GHG Emissions from Products Used by the Organization	0.0739	0.1	0.0682	0.1	4,267.9361	74.5	0.8666	0.1	0.0024	0.4	0.0075	1.2
Total Emissions	51.3878	100.0	48.7922	100.0	5,727.7229	100.0	1,703.3292	100.0	0.6741	100.0	0.6299	100.0
Total Emission Intensity (tons CO_2e / million NTD revenue)	0.0084		0.0251		2.1236		0.9552		0.0777		0.0734	

3.3.4 Water Resource Management

Apart from construction water usage at regular construction sites, other water consumption mainly comes from daily water use in office buildings. In terms of statistics, the water usage indicated on the water bill for tap water is used as the measurement basis.

Company	Delpha Construction		Huajian Construction		Huachien Development	
Year	2024	2023	2024	2023	2024	2023
Water Consumption (m^3)	539.5301	561.9800	19,118.0386	2,280.8364	25.3205	32.0000
Water Intensity (m^3/ per NT$ million revenue)	0.0886	0.2892	7.0882	1.2791	2.9201	3.7278

Note：Dimension is 1 m^3 as on water bills.
Note：Water Intensity = Total Water Consumption / Million NTD Revenue.

3.3.5 Green Action

Office and Site Energy Saving Actions

Waste Reduction and Recycling Management

1. Promote digital document approval and E-mail correspondence to significantly reduce paper usage.
2. Encourage double-sided printing, and reuse recycled or scrap paper.
3. Conduct regular training sessions on waste sorting and recycling to enhance employee awareness and compliance.
4. Encourage employees to bring reusable utensils and cups to reduce single-use product consumption.
5. Assign dedicated personnel for waste sorting and removal to improve recycling purity and efficiency.

Electricity Management Initiatives

1. Turn off lighting for 40 minutes during the lunch break to reduce peak-hour electricity demand.
2. Set air-conditioning temperature between 26–28° C, and install curtains to block sunlight, reduce indoor heat load, and lower energy consumption.
3. Install timed switches on all air-conditioning units to prevent long periods of idle operation after office hours.
4. In 2023, the Taipei Office replaced lighting fixtures with energy-saving LED panels (NT$149,300). In 2024, it contributed NT$541,940 to sponsor the replacement of the building's chiller cooling tower, promoting facility energy upgrades.
5. Participate in the "Earth Hour" energy-saving and carbon reduction campaign by turning off lights for one hour and promoting a low-carbon lifestyle.
6. Electric lunchboxes are provided to heat meals collectively, reducing repeated energy use from multiple individual heaters.
7. Shut down main power during non-working hours, keeping only security systems and servers connected to essential electricity supply.
8. Activate automatic energy-saving mode on photocopiers when idle to minimize standby power consumption.
9. Replace all construction site air conditioners with inverter-type energy-efficient models to reduce energy waste during the construction phase.
10. Install LED motion-sensing lights at construction sites that automatically turn on/off upon detecting personnel or vehicles.

Water Conservation Initiatives

1. Conduct regular inspections for leakage in restrooms and pantry areas.
2. Restrooms are equipped with sensor faucets and dual-flush toilets, with daily leak patrols implemented.
3. Use drought-tolerant plants and schedule irrigation during early morning or late evening to reduce water evaporation.
4. Adopt an automatic irrigation system with climate sensors to suspend watering during rainfall and prevent water waste.

Green Procurement Policy

1. Prioritize purchasing eco-labeled products and services; in 2024, total green procurement amounted to NT$5,742,400.
2. Starting in 2024, all green procurement records are officially reported to the EPA Green Procurement Platform to enhance transparency and external disclosure.
3. Purchased items include recycled paper, energy-efficient appliances, low-VOC paints, and LED lighting fixtures.

Transportation and Meeting Behavior Transformation

1. Continue optimizing remote meeting systems (hardware and interfaces) to minimize unnecessary travel and business trips.
2. Encourage cross-regional collaboration via video conferencing in early project stages to improve efficiency and reduce carbon emissions.

Internal Management and Continuous Improvement

1. Establish annual energy-saving goals for offices, with yearly reviews and updates to energy-saving measures and equipment.
2. Conduct annual assessments of electricity consumption and energy hotspots, proposing improvement actions and equipment replacement plans.

Energy-saving and Carbon Reduction Measures for Projects

Architectural Design and Structural Phase

Reducing Energy Consumption at the Source

Through material selection and design optimization, Delpha Construction reduces building heat loss and structural carbon emissions from the outset of the design phase.

Stainless Steel Hot Water Pipes with PE Foam Insulation

Reduce heat loss during hot water transmission, improving overall energy.

Hollow Polystyrene Floor Slab Design

Provides excellent soundproofing and thermal insulation, effectively lowering cooling loads and reducing air-conditioning energy demand.

Lightweight Partition Walls

Effectively reduce the overall structural load, minimizing the use of reinforced concrete and thus lowering carbon emissions during the structural phase.

Water Resource Management and Irrigation Control

Enhancing Resource Efficiency

By integrating irrigation systems with climate-sensing devices, Delpha Construction improves both water conservation and energy recovery efficiency.

Automated Irrigation System (1F Landscaping and Perimeter Green Areas)

Set irrigation volume and schedule based on plant species to reduce unnecessary watering.

Rain Sensor Integration

Automatically detects rainfall and suspends irrigation during rainy periods to prevent water waste.

Rainwater Recycling Facility

Collects site rainwater for reuse in construction dust suppression and landscape irrigation, effectively reducing municipal water consumption.

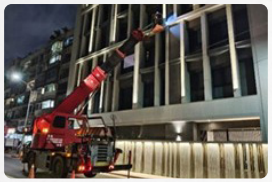
Smart Lighting and Sensor Control Systems

Reducing Unnecessary Energy Consumption

Through the use of sensors, timers, and zoned lighting control, Delpha Construction maximizes lighting efficiency and minimizes energy waste.

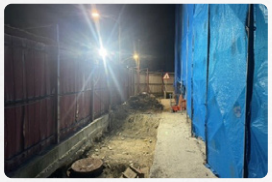
Basement LED Motion-Sensing Lights

Automatically switch on and off according to the movement of people and vehicles, turning off immediately when no activity is detected to reduce standby energy consumption.



Exterior Wall and Landscape Lighting with Secondary Circuit Control

Equipped with programmable timers that adjust lighting schedules based on seasonal daylight duration, optimizing illumination hours.



Construction Area Nighttime Lighting Timers (Timer Controls)

Set to operate only during designated working hours, automatically turning lights off during daytime to prevent accidental activation.

Energy-Saving Fluorescent Lamps with Electronic Controllers

Centralized nighttime lighting control ensures no energy waste in unoccupied construction areas.

Green Equipment and Electricity Management During the Construction Phase

Energy-saving devices and electricity management measures are implemented during the construction phase to control energy consumption from temporary facilities.

Integrate site lighting and fence greening irrigation systems into an electronic control system, allowing flexible adjustment of lighting and irrigation schedules based on construction progress.

Collecting surface runoff water on the 1st floor and redirecting it to the raft foundation for use as construction site water source.

3.4 Waste Management

3.4.1 Generation of Waste

Delpha Construction signs contracts with construction and subcontracting firms prior to construction, strictly requiring effective recycling and control of exhaust gas, noise, wastewater and waste. All construction waste from Delpha Construction's projects is handled by professional and legal environmental companies. Dedicated personnel are assigned to supervise and manage environmental maintenance at construction sites during the construction period. Resource recycling and waste sorting are implemented to reuse recyclable resources, extend product life cycles, and reduce resource waste.

For 2024, there were no occurrences of exporting waste to foreign countries, nor were there any environmental litigations or related incidents.

Construction Waste	Unit	2024
Total Volume	Metric Tons (tons)	12,544
Carbon Emissions	tCO_2e	4,263.1953
Intensity	tons / million NTD revenue	1.5806

Note : Construction waste removal has not yet commenced due to the current stage of project progress.

Note : Carbon emissions from construction waste are included under Category 4 – Indirect GHG Emissions from Proucts Used by the Organization in Section 3.3.3.

3.4.2 Measures to Reduce Construction Waste

Delpha Construction actively implements effective resource utilization and waste reduction measures throughout the construction process. From material ordering, classification, storage, and on-site recycling to pollution prevention, the Company adopts a comprehensive and systematic management approach as outlined below:

1. Source Management: Accurate Material Allocation and Proper Storage

Through pre-construction planning and material management systems, quantities are estimated based on project schedules and actual needs to prevent excessive procurement. This reduces material waste, minimizes unnecessary disposal, and achieves waste reduction at the source.

Formwork Material Sorting and Storage

Separate intact and damaged formwork panels to ensure reusable materials are retained for repeated use.

Cement Material Zoning and Storage

Store cement and other hygroscopic materials indoors to prevent moisture absorption and deterioration, reducing the likelihood of waste generation.

Valuable Material Control

Assign dedicated personnel to inventory and record the reuse of recyclable materials such as steel and hardware components, ensuring proper tracking and resource efficiency.

2. On-site Reuse: Construction Site Resource Recycling System

Promoting the circular use of resources within construction sites helps reduce single-use consumption and minimize waste generation.

Formwork Reuse

Reuse intact formwork panels during construction to avoid one-time material loss.

Pipe Material Recycling

Recover usable pipe sections for spare parts or repair materials.

Protective Material ReuseFormwork Reuse

Collect and store reusable materials such as foam padding and impact protection materials after project completion for use at other construction sites.

On-site Water Recycling

Collect and redirect ground cleaning water or rainwater from the first floor to the foundation area for concrete curing and dust suppression, effectively reducing total water consumption during construction.

3. Pollution Control : Implementation of Construction Site Environmental Protection Measures

From dust suppression and vehicle access management to wastewater treatment, comprehensive measures are implemented to minimize the environmental impact of construction activities and reduce secondary waste generated from pollution cleanup.

Initial Site Setup and Protective Measures

Install fencing and pedestrian safety corridors around the construction perimeter to prevent dust dispersion and ensure pedestrian safety.

Set up vehicle washing stations and high-pressure cleaning systems to clean vehicles upon entry and exit, preventing soil and pollutants from being carried outside the site.

Pollution Prevention During Transportation and Unloading

Use sealed vehicles to transport wet soil, or cover dry soil loads with dust-proof tarpaulins to prevent dust dispersion along transport routes.

Conduct regular water spraying on construction access roads, material stockpiles, excavation slopes, and exposed ground surfaces to suppress dust generation during operations.

Wastewater and Environmental Control during Construction

During underground engineering or equipment cleaning, wastewater is treated through sedimentation, filtration, purification, and drainage systems.

During structural floor pouring, protective measures are implemented around construction sites and parked vehicles to minimize environmental and vehicular pollution.

Post-Construction Cleaning Operations

Road cleaning operations are carried out after construction to prevent dust and soil from spreading to nearby communities, maintaining surrounding air and surface cleanliness.

3.5 Environmental Expenditure

Delpha Construction places strong emphasis on managing the environmental impact of its construction sites and operations. For any environmental penalties imposed by competent authorities on Delpha Construction or contracted builders during the construction period, all corrective actions were completed promptly. The Company also strengthens internal training and refines operating procedures to prevent similar incidents from recurring. The following summarizes the environmental penalties recorded in 2024:

1. Summary of Penalty Records

Category of Violated Regulations	Number of Cases	Total Penalty Amount	Environmental Training Hours
Waste Disposal Act	5	30,000	5
Water Pollution Control Act	2	39,000	4
Noise Control Act	1	3,000	-
Building Act	1	22,500	-
Total	9	94,500	9

Note:
With reference to the Financial Supervisory Commission's Guidelines for the Determination of Sustainable Economic Activities, the criteria for materiality are as follows:
1. Causing material damage or impact to the Company;
2. Discontinuity of operations, suspension of business, shutdown, abolition, or revocation of pollution-related licenses ordered by the relevant authority;
3. The accumulated amount of penalty imposed on a single incident reached NT$1 million or above.

2. Types of Violations and Improvement Measures

Violations of the Waste Disposal Act

Description of Violations :

- Polluting the ground surface within a designated waste-collection area
- Posting advertisements within a designated waste-collection area, resulting in contamination of fixed objects

Improvement Measures :

- Strengthen cleaning management for incoming and outgoing vehicles to maintain road cleanliness
- Establish guidelines for lawful advertisement posting, requiring prior review of the posting location and photo documentation for record-keeping
- Conduct weekly inspections by on-site personnel and document the status of cleaning activities

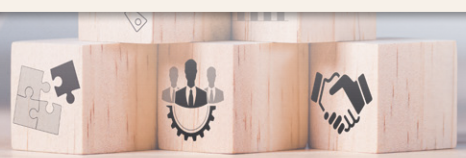
Violations of the Water Pollution Control Act

Description of Violations :

- Failure to submit the runoff wastewater pollution-reduction plan to the competent authority for approval prior to construction

Improvement Measures :

- Include the “Runoff Pollution Reduction Plan” in the initial project permitting checklist
- Assign dedicated environmental personnel to track the approval progress and set up a form-based alert system to flag any unsubmitted applications
- Provide “Water Pollution Control Operational Training” to contracted construction units to strengthen regulatory awareness



Violations of the Noise Control Act

Description of Violations :

- Use of powered machinery during restricted hours within a noise-control zone, affecting the peace and quality of life of nearby residents

Improvement Measures :

- Require the site manager to verify compliance with noise-control time restrictions before daily construction begins
- Schedule high-noise activities (such as hammering, breaking, and concrete pouring) only during legally permitted daytime hours
- Install additional noise-warning signs and construction notice boards, and provide training to work crews to ensure understanding of noise-control regulations and prevent non-compliant operations

Violations of the Building Act

Description of Violations :

- Design changes were made during construction, and work was not carried out in accordance with the originally approved engineering drawings and specifications

Improvement Measures :

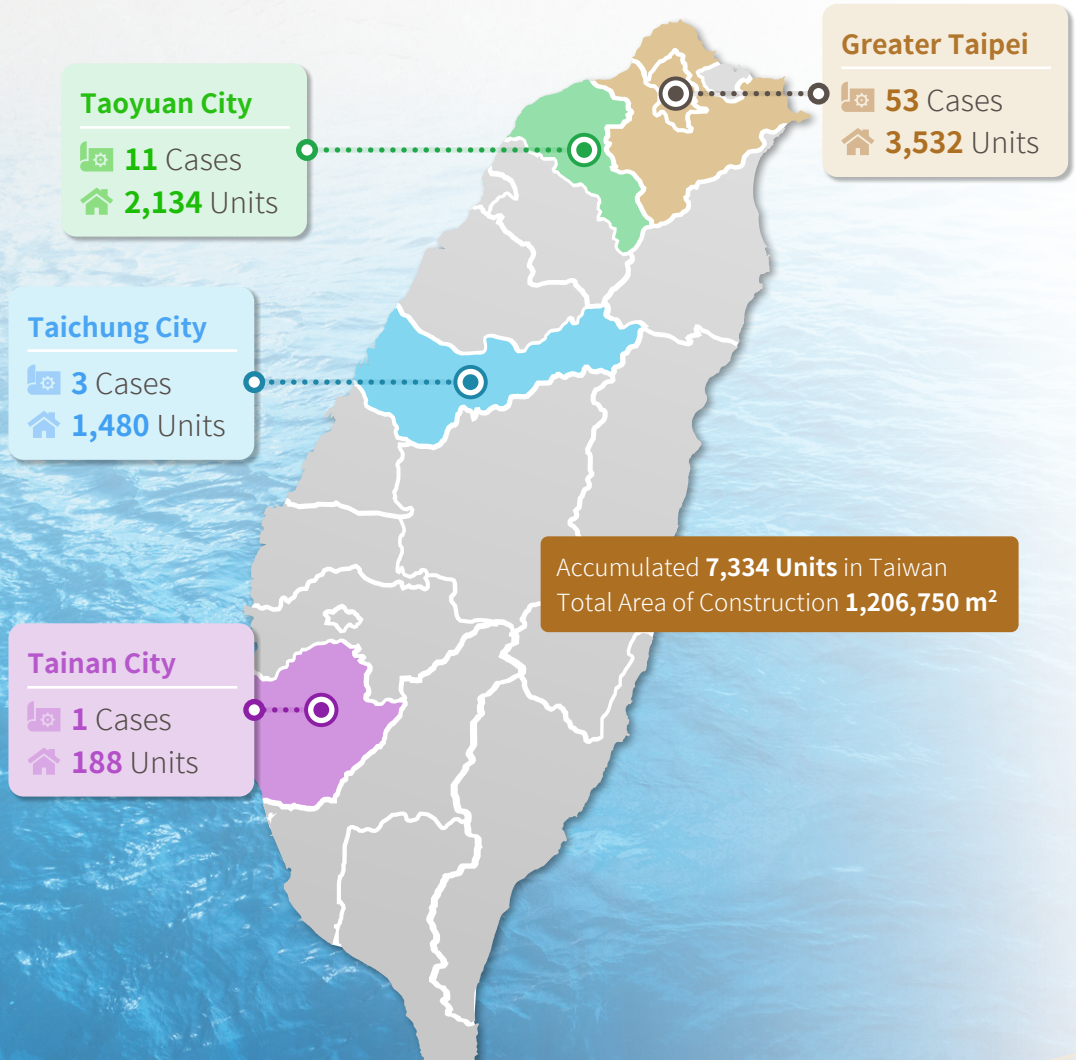
- Strengthen communication and enforcement of procedures related to design changes
- Require the site manager to conduct on-site verification of construction drawings before daily work begins
- The project control department shall conduct periodic spot checks to ensure consistency between on-site implementation and approved drawings, and immediately report any discrepancies to senior management

4 Attentive Customer Service

4.1 Customer Sustainable Service

4.1.1 Cumulative Development Projects Across Taiwan

Delpha Construction has been deeply rooted in Taiwan for over 6 decades, starting from its establishment in the Greater Taipei area and gradually expanding nationwide. As of the end of 2024, Delpha Construction has built over 7,000 homes across Taiwan.



4.1.2 Comprehensive Inspection and Handover Process

Home Inspection Process

1 Advance Notice and Preliminary Internal Inspection

Before the official home inspection date, designated staff proactively notify customers and explain the scheduled inspection timetable. The Company first conducts an internal self-check covering structural, finishing, mechanical, electrical, and equipment items. This is followed by a secondary review performed by the quality control department and assisting units. Only after confirming that the overall unit condition meets required standards will the customer be notified.

2 Pre-Inspection Briefing and Customer Guidance

Upon arrival, customers receive a briefing from the service representative, including an overview of the inspection process, repair progress, payment procedures, and handover arrangements. A "Payment and Handover Process Guide" is provided to help customers understand each stage of operations and their corresponding rights.

3 On-Site Inspection Accompaniment and Real-Time Feedback

During the inspection, the site manager and professional contractors accompany the customer to review each item, including structure, flooring, ceiling, doors and windows, plumbing, electrical systems, and bathroom fixtures. They provide professional explanations and record any defects. Customers may offer feedback or requests on the spot, and the inspection form is signed upon completion.

4 Defect Repair and Progress Tracking

From the inspection date to the re-inspection stage, the Company assigns a dedicated contact person to proactively communicate with the customer and provide updates on repair progress. All defects are scheduled for repair according to their category, and proof of completion such as photos or on-site confirmation may be provided when necessary, ensuring the customer's rights and strengthening trust.

Handover Process

1 Property Transfer and Loan Disbursement Confirmation

Once the property title registration process is completed and the bank confirms loan disbursement, the handover procedures formally begin. Prior to this, designated staff will proactively contact the customer to confirm the handover appointment and required documents.

2 Explanation and Signing of Handover Documents

On site, the handover representative assists the customer in reviewing and confirming all documents, including property transfer records, completion certificates, and title registration documents. Both parties then proceed with formal signing and acknowledgment.

3 Settlement of Payments and Receipt Confirmation

All payable and refundable amounts are reviewed and settled, including final handover payments, construction additions or deductions, interest subsidies, and reimbursements for advanced payments.

4 Unit Handover and Warranty Explanation

A designated staff member conducts the physical handover inspection of the unit. The customer is then provided with a warranty card and a handover manual. The warranty card specifies the warranty period and start date, while the handover manual includes information on community facilities, equipment introductions, maintenance recommendations, safety and disaster-prevention guidelines, customer service contacts, and a list of service vendors, supporting residents through move-in and future maintenance.

4.1.3 Sustainable Warranty and Maintenance

Delpha Construction- Warranty, Sound Insulation, and EV Charging Installation Targets

Structure	Waterproofing	Materials	Soundproofing equipment	Charging Pile Cable Trough
15 year	3 year	1 year	○	○

4.1.4 Customer Care and Feedback

Delpha Construction not only assists in the maintenance of hardware facilities but also conveys to customers the correct concepts of building maintenance. By adopting a dual approach, we work together with customers to maintain the quality of the homes that will be cherished for a lifetime.

Repair Services

Customers can call our service hotline or contact the dedicated unit to request repairs.

Schedule Site Inspection

Proactively contact the residents to arrange a site inspection. During the inspection, we will record the reported issues, confirm contact information, and review the warranty period.

Identification

Identification of the cause of the deficiency will be completed, after which professional personnel will be assigned to explain the reasons to the customer.

Repairs

During the warranty period, Delpha Construction are responsible for repairs. After the warranty period, assistance is provided with arranging repairs.

After an earthquake occurs, to prevent severe shaking from causing potential quality changes such as cracking, spalling, or insufficient rebar grip in concrete structures, which may affect structural safety, safety assessments are conducted on construction cases where concrete was poured within 7 days before the earthquake to understand the impact of the earthquake on the buildings.

Additionally, apart from applying for safety assessment reports for specific cases that meet certain conditions, Delpha Construction requires the responsible engineers and architects to promptly inspect and examine the construction site after natural disasters such as earthquakes. This ensures there are no structural safety concerns and that any damages are repaired.

4.1.5 Customer Privacy Protection

The Company has established the “Personal Data Protection Management Regulations”, building its management framework in accordance with the Personal Data Protection Act. These regulations clearly govern the collection, processing, use, and safeguarding of personal data, ensuring the protection of customers’ information security and privacy rights.

1.System Establishment and Governance Mechanisms

- A cross-departmental Personal Data Management Team is established to regularly review policies and lead improvement initiatives.
- Written consent must be obtained prior to collecting customer information, with clear disclosure of the purpose and scope of use.
- All suppliers and partner contractors are required to sign confidentiality undertakings that specify usage boundaries and data security responsibilities.

2. Protection Measures and Oversight

- Data access permissions and confidentiality controls are implemented, including device encryption and mandatory confidentiality agreements for personnel.
- Annual internal audits and self-assessments are conducted to review system security, personnel access rights, and outsourcing risk management.
- An incident reporting and response mechanism is in place to ensure timely handling of information security events and minimize potential impact.

3. Training and Implementation

- Regular company-wide personal data protection training is provided to strengthen legal awareness and operational compliance.
- In 2024, no customer complaints related to personal data leakage were reported.

4.1.6 Sustainable Service to Customer

Delpha Construction's care and commitment to customers extend beyond transactions. To fulfill the promise of "sustainable service" to customers, Delpha Construction periodically assists customers in organizing social events, fostering good interactive relationships with customers and the community, and strengthening community cohesion to build a harmonious community relationship. In 2024, a total of 11 customer care events were held, with approximately 396 participants.

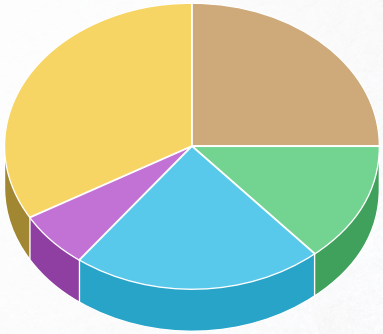
Time	Activity Name	Number of Participants
2024/1/6	Handmade Workshop – Chunky Woven Bag	20
2024/1/27	Lunar New Year Couplets Craft Experience	35
2024/1/28	Handmade Workshop – Lunar New Year Floral Pot	42
2024/2/4	Handmade Workshop – Succulent Plants	38
2024/2/15	High-Speed Rail Area Property Investment Seminar	30
2024/4/14	Property Investment Seminar	60
2024/6/8	Handmade Workshop – Moss Ball	38
2024/8/11	Handmade Workshop – Moss Ball	40
2024/8/24	Handmade Workshop – Terrarium	36
2024/11/18	Humble House - Investment Seminar	20
2024/11/24	Humble House - Investment Seminar	37
Total	11 sessions	396

4.2 Customer Satisfaction Survey

Delpha Construction values customer feedback and considers enhancing customer rights as an important goal. Satisfaction surveys are conducted based on a 5-point scale (from highly satisfied to unsatisfied) during three stages: purchase, delivery, and warranty period. Delpha Construction develops improvement plans for areas with lower ratings and continuously strives to enhance the customer experience.

Item	Delivery	Purchase	Warranty
Architectural planning	3.9	4.4	As no customers completed the satisfaction survey in 2024, there is no data available for this period.
Seismic design	4.1	4.4	
Visual design	4.1	4.4	
Construction schedule	3.6	4.4	
After-sales and warranty services	3.6	-	
Delivery speed	3.8	-	
Average score	3.8	4.4	-

What are the main reasons for choosing Delpha Construction? (Multiple choices)



Item	Percentage
Delpha Brand	25.14
Architectural Quality	13.68
Planning and Design	21.69
Sales & Aftersales Warranty	6.23
Location	33.26

5 Diversity, Foundation of Sustainability

5.1 Human Rights Issue

Delpha Construction is committed to respecting and protecting the human rights of all stakeholders. In alignment with the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and Taiwan's labor regulations, the Company has established a Human Rights Policy and integrated it into daily management practices. Led by the Corporate Governance Office, the policy covers gender equality, working conditions, occupational safety, freedom of association, and supply chain responsibility. Through system implementation, risk identification, and grievance mechanisms, the Company strives to create a fair, safe, and inclusive workplace. In 2024, no human rights violations or major discrimination incidents were reported.

Compliance with International and Domestic Human Rights Standards

Policy Description
- Adhere to domestic labor laws.
- Reference international human rights standards and conventions.

Implementation Mechanism
- Regular review of the substantive content of labor contracts.

Potential Risk Groups
All employees

Responsible Unit
HR Team, Administration Department

Gender Equality and Diversity Inclusion

Policy Description
- Uphold gender equality and cultural diversity, ensuring no discrimination based on gender, ethnicity, age, or religion.
- Implement the "Workplace Sexual Harassment Prevention, Measures, Grievance and Disciplinary Measures Policy" to provide an effective and appropriate grievance mechanism.

Implementation Mechanism
- Provide gender equality training.
- All cases are handled by designated units with confidentiality procedures maintained.

Potential Risk Groups
Women gender-diverse groups and ethnic minorities

Responsible Unit
HR Team, Administration Department

Labor–Management Communication and Freedom of Association

Policy Description
- Encourage autonomous development of employee groups to safeguard freedom of association.
- Hold regular labor–management meetings.
- Build and maintain stable labor–management relations.

Implementation Mechanism
- Consolidate labor–management issues and track improvement recommendations.
- Facilitate communication among departments.
- In 2024, Delpha Construction and Huajian Construction each held 4 labor–management meetings.

Potential Risk Groups
All employees

Responsible Unit
HR Team, Administration Department

Reasonable Working Hours and Compensation

Policy Description
- Establish clear rules for legal working hours and overtime management to protect employees' rights to rest and leave.
- Compensation complies with the Labor Standards Act.
- Strictly prohibit the use of child labor and forced labor.

Implementation Mechanism
- Conduct comprehensive reviews and audits.
- Establish regulations such as the "Overtime Management Regulations", "Employee Working Hours Management Regulations", and "Employee Salary and Position Management Regulations" to safeguard employee rights.
- Submit regular reports to competent authorities and proactively disclose relevant information.

Potential Risk Groups
Frontline employees and part-time workers

Responsible Unit
HR Team, Administration Department

Occupational Safety and Health

Policy Description
- Provide health examinations and safety training.
- Comply with occupational safety and health regulations.

Implementation Mechanism
- Implement equipment inspections and risk reporting mechanisms.
- Conduct regular checks of the construction environment and operating procedures.

Potential Risk Groups
On-site personnel and partner contractors

Responsible Unit
Engineering Management Department / HR Team, Administration Department

Sexual Harassment Complaint and Investigation Mechanism

Policy Description
- Provide an anonymous mailbox and sexual harassment complaint mechanism.
- Ensure confidentiality, fairness, and timely handling throughout the investigation process.

Implementation Mechanism
- Cases are assigned to an investigation team established by the Corporate Governance Office.
- Regularly compile the number of complaints and corresponding improvement actions.

Potential Risk Groups
All employees

Responsible Unit
Corporate Governance Office

Supply Chain Human Rights Management

Policy Description
- Establish a mechanism for identifying human rights–related risks.
- Conduct assessments of potential risks within operating procedures, partner contractors, and outsourced construction activities.

Implementation Mechanism
- Identify operational and supply chain risks.
- Conduct regular audits on the implementation of the supply chain human rights policy.

Potential Risk Groups
Partner contractors

Responsible Unit
Engineering Management Department

5.2 Demographics

Composition: Gender / Age

M Male M Management
F Female N Non-management

	Delpha Construction				Huajian Construction				Huachien Development			
Gender	M		F		M		F		M		F	
Employee Category	M	N	M	N	M	N	M	N	M	N	M	N
≤ 29	-	2	-	4	-	36	-	-	-	-	-	-
30-39	1	4	-	4	-	25	-	1	-	-	-	-
40-49	3	7	-	6	-	8	-	-	-	-	-	-
50-59	3	1	3	2	-	1	-	-	-	1	-	-
≥ 60	1	-	-	4	-	-	-	-	-	-	-	-
Total	8	14	3	20	-	70	-	1	-	1	-	-
	45				71				1			
M:F Ratio	1		1.05		1		0.01		1		-	
Average Age	44				31				57			

Employee Composition: Based on Employment Type

	Delpha Construction	Huajian Construction	Huachien Development
Long-term	45	71	1
Temporary	-	-	-
Full-time	43	71	1
Part-time	2	-	-

Composition: New Employees/ Exited Employees

N New Employees
E Exited Employees

	Delpha Construction				Huajian Construction				Huachien Development			
Category	N		E		N		E		N		E	
Gender	M	F	M	F	M	F	M	F	M	F	M	F
≤ 29	-	2	1	-	16	-	7	-	-	-	-	-
30-39	1	-	-	-	9	1	2	1	-	-	-	-
40-49	5	-	3	-	2	-	-	-	-	-	-	-
50-59	1	-	-	-	1	-	-	-	-	-	1	-
≥ 60	-	-	-	-	-	-	-	-	-	-	-	-
Total	7	2	4	-	28	1	9	1	-	-	1	-
	9		4		29		10		-		1	
	13				39				1			
New Employees / Employee Exits Ratio	69%		31%		74%		26%		-		100%	

Employee Composition: Based on Educational Background

	Delpha Construction		Huajian Construction		Huachien Development	
Category	Employees	Ratio	Employees	Ratio	Employees	Ratio
Doctorate	-	-	-	-	-	-
Masters	2	4%	6	8%	-	-
Bachelors	41	91%	51	72%	1	100%
High School	1	2%	6	8%	-	-
Below High School	1	2%	-	-	-	-
Other	-	-	8	11%	-	-
Total	45	100%	71	100%	1	100%

Employee Composition: Based on Position

M Male
F Female

	Delpha Construction		Huajian Construction		Huachien Development	
Gender	M	F	M	F	M	F
President	1	-	-	-	-	-
Vice President	2	-	-	-	-	-
Associate	1	-	-	-	-	-
Manager	3	3	-	-	-	-
Assistant Manager	4	1	1	-	-	-
Senior Officer	4	5	2	-	-	-
Team Leader	2	1	-	-	-	-
Supervisor	1	-	12	-	-	-
Chief Technical Engineer	-	-	1	-	-	-
Senior Specialist	3	4	-	-	-	-
Associate Supervisor	-	-	17	-	-	-
Specialist	1	8	-	-	-	-
Engineer	-	-	25	1	-	-
Assistant Engineer	-	-	12	-	-	-
Assistant Specialist	-	-	-	-	-	-
Others	-	1	-	-	1	-
Total	22	23	70	1	1	-
	45		71		1	

5.3 Employee Welfare

5.3.1 Salary of Full-Time Employees Not Holding Managerial Positions

Delpha Construction ensures that employee compensation meets industry standards. The Company conducts annual performance evaluations and adjusts salaries based on assessment results. In addition to considering market competitiveness, the salary adjustment framework emphasizes fairness and rationality in compensation distribution.

	Average Number of Full-Time Employees	Average Employee Salary	Median Employee Salary	Peer Company Median Salary	Comparison with Peer Median Salary
Unit	Person	(Thousand NTD / Person)			
Delpha Construction					
2022	28	1,104	932	908	+24
2023	30	1,135	959	905	+54
2024	31	1,137	1,104	-	-
Huajian Construction					
2022	19	977	857	-	-
2023	29	978	833	-	-
2024	54	964	-	-	-
Huachien Development					
2022	2	1,292	1,292	-	-
2023	2	1,076	1,192	-	-
2024	-	-	-	-	-

Note : Employee headcount refers to the number of hired employees excluding managerial personnel, part-time workers,and employees with less than six months of paid service, calculated on an average basis. Total salary includes base salary,overtime pay, various allowances and bonuses, and employee compensation, but excludes expenses recognized forshare-based payments.

Gender Pay Ratio (Male to Female)

M Male
F Female

	Delpha Construction		Huajian Construction	
Gender	M	F	M	F
Number of Employees	13	20	69	1
Salary Ratio	1	0.83	1	0.55
Percentage of Total Salary	44%	56%	99%	1%

Note: Huachien Development did not have any female employees in 2024, therefore it is not disclosed.

5.3.2 Linkage Between Senior Executive Compensation and ESG Performance

Delpha Construction upholds the principle of sustainable management by explicitly linking the compensation mechanisms of senior executives and department managers to key ESG performance indicators, demonstrating a strong commitment to sustainable development. In addition to overall operational results, ESG-related performance is incorporated into the annual performance evaluation and incentive framework, extending downward to all levels of management to ensure that ESG objectives are effectively implemented across departments.

The ESG performance indicators cover areas including operational performance, construction quality and safety, risk management, corporate governance, ethical business conduct, talent development, and sustainable supply chain management. These indicators align closely with the Company's material sustainability topics and reflect stakeholder expectations for corporate sustainability responsibilities.

Delpha Construction will continue to enhance the linkage between compensation and sustainability performance, strengthening alignment between internal sustainability goals and the incentive system. Through a more motivating mechanism, the Company aims to increase managerial participation and accountability in ESG advancement, thereby enhancing corporate brand value, market competitiveness, and achieving a long-term, stable path toward sustainable development.

5.3.3 Employee Welfare

Performance Bonuses/ Incentives
- Allocated based on employee performance.
- When there is a surplus in the financial year, employees are also rewarded with employee compensation.

Employees' Welfare Committee
- Birthday, funeral, and three festivals gifts.
- Scholarships for employees' children, travel subsidies, and departmental gatherings, etc.

Car Purchase and Fuel Subsidies
- Employees at the assistant manager level and above are eligible for a vehicle purchase subsidy once every 5 years.
- Fuel subsidy for employees using personal vehicles for business.

Welfare benefits
- Wedding, childbirth, birthday, funeral, and three festivals gifts.

Employee Insurance
- Provision of labor and health insurance in accordance with regulations.
- Group insurance.

Health Checkups
- Subsidize health check-ups every 2 years.

Rental subsidy
- For those who require housing due to the construction site location, a rental subsidy of NTD$ 6,000 per month is provided.

Club Participation
- Golf Club
- Yoga Club
- Badminton Club
- Basketball Club

Employee Housing Purchase Discounts
- Discounted home purchase plan every 5 years.

2024 Welfare Subsidies
NT$ **16,152,782**

2024 Employee Welfare Committee Subsidies
NT$ **6,355,041**

Parental Leave

In consideration of employees' needs, employees who have been employed for at least six months are eligible to apply for parental leave in accordance with the Act of Gender Equality in Employment and the Regulations for Implementing Unpaid Parental Leave for Raising Children. Parental leave can be taken for a maximum of two years until the child reaches the age of three.

In 2024, the number of people eligible for parental leave was 6 male and 2 females. The actual number of people who applied for parental leave without pay was 0 female.

5.4 Talent Development

In addition to providing a comprehensive on-the-job training system, Delpha Construction encourages employees to pursue continued learning outside of work to enhance professional skills and personal value.

The Company also supports employees in obtaining professional certifications relevant to their roles and allocates annual external training subsidies based on job grade to facilitate participation in industry courses, professional seminars, and technical workshops.

Beyond company-level subsidies, the Employee Welfare Committee provides each employee with an annual NT$2,000 education subsidy, applicable to language learning, financial literacy, information skills, and other self-development courses, effectively reducing the financial burden of continued education.

5.4.1 Professional Certification

Lawyer	2	Structural Engineer	1
Certified Internal Auditor (CIA)	1	Real Estate Broker	1
Geotechnical Engineer	1	Assistant Real Estate Brokers	3
Land Administration Agents	1		

5.4.2 Education & Training

External Education and Training

In 2024, a total of 1,513 hours of education and training were conducted, with 40 participants. The total cost of the training was NTD $862,266.

	Delpha Construction				Huajian Construction			
Gender	M		F		M		F	
Employee Category	M	N	M	N	M	N	M	N
Training Hours	1	7	5	9	-	18	-	-
Person(s)	3	318	39	187	-	966	-	-
Average Training Hours	40.13		16.14		53.67		-	

M Male M Management
F Female N Non-Management

Internal Education and Training

Course	Course Type	Hours	Person(s)
How to Analyze Land Development Risks Using Cadastral Data	Land Development	2H	12
Investment Benefit Analysis of Land Development	Land Development	2H	8
Property Title Registration Process	Land Administration	2H	12
EIP Portal	Information Technology	2H	7
Property Title Registration and Transfer Process	Land Administration	1H	12
Common Violations in Pre-sale Housing	Sales	1H	15
Overview of the Central Bank's Seventh Round of Credit Controls	Sales	1H	15
Insider Shareholding and Trading Guidelines	Corporate Governance	1H	24
Identification, Assessment, and Management of Corporate Legal Risks	Corporate Governance	1H	10
Taiwan Capital Market and Fundraising Planning	Finance	2H	5
Corporate Integrity Seminar – Prohibition of Insider Trading and Related Case Studies	Corporate Governance	2H	24
【Humble House】Sales Training	Sales	20H	4
【Youthful Mansion】Sales Training	Sales	18H	4
【Future Lifestyle】Sales Training	Sales	1H	3

5.4.3 Performance Evaluation and Promotion

Delpha Construction has established organizational management indicators and team goals to regularly assess performance achievements, understand employees' work situations, and use them as criteria for promotion, salary adjustment, employee compensation, and performance bonus distribution. The content of the performance evaluation may vary depending on job positions and departments, but the evaluation system applies to all regular employees without distinction of gender, age, rank, or job category. In 2024, all regular employees completed the performance evaluation process.

Mid-Year Performance Evaluation for Promotion

The employee's performance over the past six months is assessed to determine whether the performance goals need any adjustments. The supervisor evaluates the employee based on their performance and decides whether there should be promotions, task reassignments, or other adjustments.

Year-End Performance Bonus Assessment

Employees review their work status, growth, and areas for improvement over the entire year. They set performance goals for the following year. Supervisors then assess the employees based on their performance, and the assessment results determine the amount of performance bonuses to be awarded.

	Delpha Construction		Huajian Construction		Huachien Development	
Regular Evaluation						
Evaluation Items	E	P	E	P	E	P
Probation Evaluation	7	-	17	-	-	-
Mid-Year Evaluation	38	21	51	10	-	-
Year-End Evaluation	36	-	51	-	-	-
Ad Hoc Evaluation						
Evaluation Items	E	P	E	P	E	P
Manager or Employee Reassignment	-	-	1	1	-	-
Application for Unpaid Leave	-	-	-	-	-	-
Abnormal Performance	-	-	-	-	-	-
Total	81	21	120	11	-	-

E Number of Employees Evaluated P Number of Promotions

5.5 Talent Development Plan

Delpha Construction regards "human capital" as a core pillar of sustainable corporate operations, recognizing that the attraction, development, and retention of high-quality talent are critical to construction quality, project progress, customer service, and corporate governance. In response to the construction industry's characteristics project intensive workloads, phased labor demands, and high reliance on technical personnel the Company has established a comprehensive talent development framework covering risk assessment, new-hire training, industry–academia collaboration, and professional education. This framework supports the formation of a stable and resilient organizational structure.

5.5.1 Human Capital Risk Assessment and Management Mechanism

The construction industry relies heavily on on-site execution and technical competencies. Throughout project advancement, companies often face challenges such as fluctuating labor requirements, overlapping construction schedules, and shifts in industry labor demographics. Delpha Construction has institutionalized its Human Capital Risk Assessment and Management Mechanism, integrating data systems with project progress to identify and monitor three major categories of core risks:

1. Project-Phase Labor Allocation Risk

The Labor requirements across different construction stages vary significantly. From the earthwork stage through structural work, interior finishing, and the handover phase, labor needs increase progressively as the project advances, reaching their peak during inspection and repair periods. The Company conducts monthly project scheduling and manpower reviews, enabling cross-departmental collaboration between HR and engineering teams to forecast manpower gaps in advance. Through inter-project allocation and tiered workforce support, the Company reduces the risks of manpower shortages and idle labor.

2. Skilled Labor Shortage Risk

The construction industry faces widespread challenges arising from declining birth rates and generational workforce gaps. Professional technical positions such as site managers and engineers experience tight labor supply and are difficult to replace. To mitigate this risk, the Company has established a labor database to regularly analyze high-risk positions, such as long-term vacancies or units with high turnover rates. By integrating internal promotions with external recruitment resources, Delpha Construction strengthens its talent pipeline and accelerates workforce replenishment. In addition, industry academia partnership programs are implemented to bring in new talent and shorten recruitment lead time.

3. High Employee Turnover Risk

The construction industry is labor-intensive and operates in challenging on-site environments, resulting in high turnover rates for certain positions, which can affect team stability and experience accumulation. In addition to implementing a three-stage onboarding and assessment program to help new employees integrate smoothly, Delpha Construction conducts exit interviews and analyzes resignation reasons to continuously review work systems and career design, aiming to reduce turnover risk in high-risk positions.

5.5.2 Talent Development System

To help new employees quickly adapt to the workplace culture, become familiar with job responsibilities, and remain with the Company, Delpha Construction has established a comprehensive **onboarding training and support mechanism**. From the first day of reporting through the end of the probation period, the Company provides structured processes, a three-stage interview system, and the upcoming mentorship program to ensure that new employees receive sufficient guidance, enabling their growth and successful integration into the organization.

Three-Stage New Employee Support Mechanism

New employees participate in three sequential stages of individual care and feedback interviews starting from their first day of reporting:

STEP 1 After 1 Month of Employment: HR Check-In Interview

Led by the HR unit, this stage focuses on the employee's initial adaptation. The goal is to help new hires build a sense of security and reduce early-stage adjustment pressure.

- Understand the employee's familiarity with company policies (attendance, payroll, leave procedures, etc.)
- Assess interactions and working relationships with department colleagues
- Review the employee's understanding of job responsibilities and department culture

STEP 2 After 2 Months of Employment: Mentor Work Review Meeting

Led by a designated mentor from the employee's department, this one-on-one meeting focuses on job familiarity and learning support. The mentor also provides feedback to the supervisor to adjust coaching strategies as needed.

- Assess whether the employee is capable of performing tasks independently
- Review whether work assignments align with initial expectations and prior communication
- Discuss learning progress, challenges, development expectations, and any questions the employee may have

STEP 3 After 3 Months of Employment: Probation Evaluation

The direct supervisor conducts a final probation assessment, which serves as the basis for confirming the employee's transition to permanent employment.

- Conduct a comprehensive evaluation of work performance, role understanding, teamwork, and professional attitude
- Determine whether the employee meets the fundamental competencies and development potential required for the position
- If the evaluation is passed, HR completes the regular-employment procedures and includes the employee in the formal development plan; if adaptation issues are identified, the probation period may be extended or recommendations for reassignment support may be provided

New Employee Mentorship Program

Beginning in 2025, Delpha Construction plans to fully implement a New Employee Mentorship Program to further strengthen the existing mechanisms. Experienced employees with professional expertise and strong communication skills will serve as mentors, taking on the following roles during the new hire's three-month adaptation period:

- **Work Guidance :** Help clarify job responsibilities and performance standards
- **Workplace Culture Facilitator :** Introduce departmental dynamics, company rules, and internal procedures
- **Listener and Feedback Provider :** Serve as a bridge for addressing work-related issues and offering emotional support
- **Growth Facilitator :** Encourage proactive learning and help shape positive career development expectations

Mentors are also required to participate in the Stage 2 interview and provide input prior to the probation evaluation, forming a complete support process from onboarding to confirmation of permanent employment.

5.5.3 Academia Collaboration and On-the-Job Training Mechanism

Delpha Construction regards talent as a key foundation for sustainable business operations. In addition to strengthening employees' professional competencies through internal training, the Company actively promotes industry-academia collaboration to build a talent development system that bridges academic learning and practical application. This approach not only helps cultivate future professionals in construction and building management but also fulfills the Company's commitment to social responsibility.

1. Academia Collaboration Mechanism

In 2024, Delpha Construction signed an internship cooperation memorandum with a domestic university, marking the first step in its industry-academia collaboration program. Future plans include expanding partnership institutions to cover universities and colleges across northern, central, and southern Taiwan, gradually establishing a regional talent reserve network nationwide.

Internship Training Program Content:

- Interns receive onboarding training equivalent to that of full-time employees, covering company policies, occupational safety, and basic construction knowledge.
- On-site guidance is provided by experienced supervisors, allowing interns to observe construction processes and assist with operational tasks.
- Each intern is assigned a corporate mentor to bridge academic learning with workplace application, while monitoring learning progress and adaptation.
- Prior to program completion, a performance review and feedback session is conducted to inform future talent selection and career development decisions.

2. Employee Professional Training and Continuing Education

In addition to providing internship positions and mentorship resources, when internal competency enhancement needs arise, the Company collaborates with academic institutions to plan phase-specific professional training courses. These programs strengthen employees' learning outcomes in construction management, technical practices, and regulatory updates.

5.5.4 Systematic Education and Leadership Development

Delpha Construction regards education and training as a core driver for corporate transformation and sustainable operations. To respond to industry changes, generational transitions, and ESG governance requirements, the Company established a systematic training program in 2024. Tiered and leveled courses are designed for different job grades to strengthen practical skills and managerial competencies, enhancing overall team capability and organizational resilience.

The training program focuses on two main pillars: Leadership and Management Courses and Workplace Ethics and Compliance Courses, with the following content:

1. Leadership and Management Courses

These courses are primarily designed for management trainees and mid-to-senior-level managers, aiming to enhance leadership thinking, team management, and talent management capabilities. The program supports managers in addressing organizational challenges in a changing environment while fostering modern workplace management values.

Talent Retention Strategies and Employee Relations Management

Target: Mid-to-Senior Managers

Facing the high turnover rates in the construction industry, Delpha Construction offers specialized retention strategy courses for managers. Through case studies and scenario simulations, managers develop heightened sensitivity to employee needs, cultivate a people-centered management mindset, and build a stable and attractive workplace culture.

Cross-Generational Communication and Workplace Inclusion

Target: Management Trainees and Mid-to-Senior Managers

With multiple generations coexisting in the modern workplace, this course helps managers understand the values and communication styles of different age groups. Participants learn inclusive management techniques to enhance organizational communication efficiency and strengthen cohesion across generations.

Managerial Responsibilities and Role Deepening

Target: Management Trainees and Mid-to-Senior Managers

This course focuses on managers' roles and responsibilities within corporate governance, covering key topics such as goal management, performance feedback, departmental coordination, and strategy implementation. Through practical exercises and reflective mechanisms, managers develop a clear management perspective and reinforce their awareness of governance systems and functional performance within the Company.

2. Workplace Ethics and Regulatory Compliance Courses

These courses provide comprehensive coverage of employee codes of conduct, equal rights concepts, and legal responsibilities. They aim to strengthen shared understanding and commitment to an ethical workplace culture while reducing potential legal risks.

Sexual Harassment Prevention Training

Target: All Employees

The course covers definitions of sexual harassment, reporting mechanisms, and legal liabilities. Practical case analyses are included to enhance gender sensitivity awareness and improve employees' self-protection capabilities. The training also introduces the Company's internal complaint and handling procedures to ensure every employee's safety and dignity.

Workplace Bullying Prevention Program

Target: Supervisors and Managers

This program focuses on helping management identify, address, and prevent workplace bullying. Through discussions on policy frameworks, communication approaches, and psychological support, the course guides supervisors in building a positive, inclusive communication culture and reinforces their role as cultural stewards within the organization.

3. Implementation and Continuous Development Mechanisms

To ensure the effective execution and ongoing enhancement of the training system, Delpha Construction has established the following supporting mechanisms:

Annual Training Plan and Needs Assessment

Each year, the HR unit consolidates training needs from all departments to develop the annual training plan. The curriculum focuses on three core areas: competency enhancement, workplace inclusion, and leadership development.

Training Effectiveness Tracking Mechanism

Through post-training feedback, learning record reviews, and managerial performance observations, the Company evaluates training implementation and behavioral improvement. These insights serve as the basis for future course design and participant evaluations.

Talent Development Database

A centralized database integrates each employee's learning history, promotion record, and potential assessment. This system supports mid- to long-term workforce planning and the development of succession pipelines.

5.6 Occupational Health and Safety

Delpha Construction adheres to the principle of "Safety First, Sustainable Operations" and is committed to creating a safe workplace with zero accidents, zero incidents, and zero occupational diseases. The Company complies not only with the Occupational Safety and Health Act and related regulations, but also strengthens safety through institutionalized management processes and cross-departmental collaboration. These efforts ensure the safety and well-being of employees, contractors, and neighboring communities around construction sites. All safety measures are coordinated by the Engineering Management Department, which also conducts monthly construction meetings to communicate key occupational safety and health topics and to further embed a strong safety culture across the organization.

5.6.1 Safety Vision and Promotion Goals

Short-term 2025 Goals

- Maintain zero hazards, zero accidents, zero work-related ill health.
- Continuously conduct occupational safety and health training promotions.

Mid-term 2027 Goals

- Maintain zero accidents, zero incidents, zero work related ill health.
- Continuously conduct occupational safety and health training and promotion.
- Establish an Occupational Safety and Health Management Plan.

Long-term 2030 Goals

- Maintain zero hazards, zero accidents, zero work-related ill health.
- Continuously conduct occupational safety and health training and promotion.
- Establishment of the Occupational Safety and Health Committee.
- Implementation of the ISO 45001 Occupational Health and Safety Management System.

5.6.2 Occupational Safety Policies and Systems

Delpha Construction implements its occupational safety policies based on four key principles : **legal compliance, full participation, safety enhancement, and the Three-Zero Vision**. The corresponding actions are as follows:

- Legal Compliance：Full adherence to occupational safety and health regulations. All site personnel are required to wear safety helmets and complete required training before entry.
- System Establishment：Formulation of the Safety and Health Work Guidelines, which outline management responsibilities for the Engineering Management Department, on-site self-management requirements, and contractor operation standards.
- Training and Awareness：Annual training programs include fire drills, fall prevention, emergency response, and construction safety education.
- Three-Zero Goals：Through standardized operating procedures, engineering inspections, regular site walkthroughs, and safety performance mechanisms, the Company strives toward zero disasters, zero incidents, and zero occupational diseases.

Standard Operating Procedures

Labor Safety and Health Management Procedure	Labor Safety Audit Procedure	Hazard Assessment Plan Procedure	Pre-, Mid-, and Post-Construction Inspection Procedure
Contractor Management Procedure	Subcontracted Work Procurement Procedure	Subcontracted Work Measurement and Payment Procedure	Engineering Management Procedure

5.6.3 Occupational Safety Implementation and Monitoring Mechanisms

1 Establishment of Labor Safety and Health Coordination Committees

Each construction site establishes a "Labor Safety and Health Coordination Committee," chaired by the site manager and composed of safety personnel, engineering staff, and supervisors from all contracted vendors. The committee regularly reviews on-site risks and proposes preventive measures.

Members

- Responsible Persons from Each Subcontractor
- Supervisors from Each Subcontractor
- Engineering Personnel

Participate in meetings of the organization and assist in supervising on-site safety.

- 1 Labor Health and Safety Personnel

Convene meetings of the organization and provide occupational safety and health management information and suggestions to the site supervisor.

- 1 Site Supervisor

Serve as the overall responsible person of the organization and preside over the meetings of the organization.

2 Pre-Entry Management Procedures

- All personnel entering the site must complete sign-in registration and the New Worker Occupational Safety Training.
- Contractors and subcontractors are required to complete Safety and Health Training.
- Training covers basic site hazard identification, protective measures, and key points of emergency response.

3 Daily Entry Control

- Daily sign-in is required. Workers are informed of workplace conditions, potential hazards, and relevant occupational safety requirements, and must sign a Safety Compliance Commitment.
- A Construction Hazard Notification Form is provided, listing potential risks such as electric shock, falls from height, and slips, along with corresponding preventive actions. Workers must sign to acknowledge receipt and understanding.

4 Meeting and Communication Mechanisms

- 08:00 Morning Site Meeting Led by the on-site manager to communicate safety regulations and operational requirements. The team checks the use of protective equipment, with records posted on the safety bulletin board.
- 15:30 Work Team Meeting Daily review by trade supervisors covering construction progress, coordination and scheduling, elevator use arrangements, and work safety.
- 17:00 Internal Office Meeting Internal review of personnel management, quality control, and safety and health performance, along with early-warning notifications.

5 Site Inspections and Audits

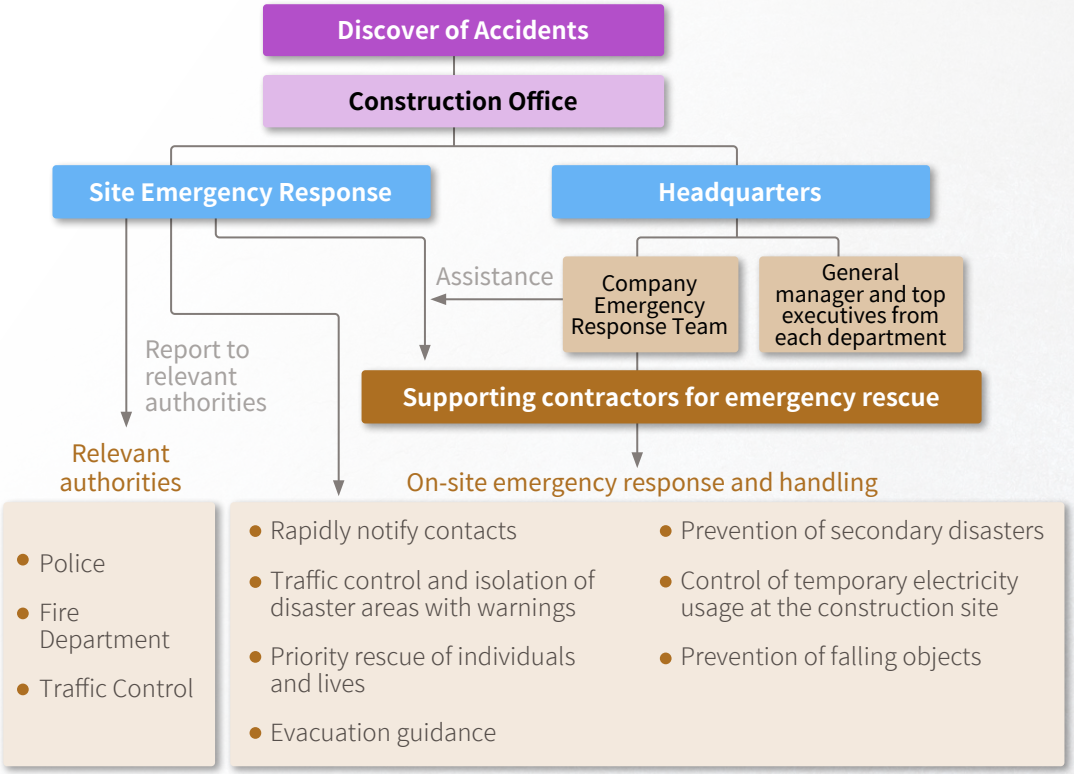
- Weekly inspections are conducted by the project director and engineers, focusing on work safety, construction quality, traffic flow planning, material storage, and site cleanliness.
- Deficiencies are documented and tracked for improvement. Before-and-after comparison records must be completed as evidence for verification and acceptance.

5.6.4 Emergency Preparedness and Technical Safeguards

Delpha Construction has established an emergency response process to ensure effective handling and proper management in the event of emergencies. SOPs are implemented to facilitate timely and appropriate responses to emergency incidents.

Delpha Construction has installed surveillance systems across all construction sites, with real-time connections to the site security station and the engineering office. These systems enable immediate monitoring of site conditions, allowing any identified issues to be corrected promptly and supporting a zero-blind-spot approach to construction safety.

In addition, Automated External Defibrillators (AEDs) and first-aid equipment were fully deployed across all construction sites and office facilities in 2024.



AED Installation Status


Host

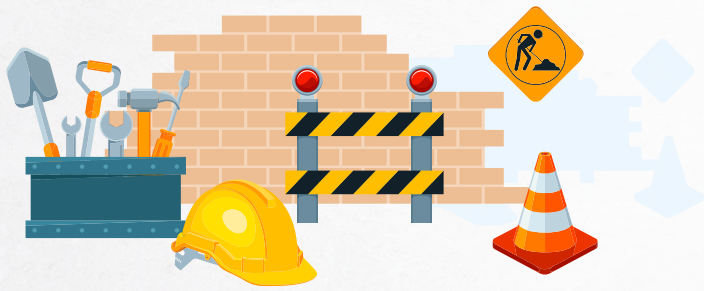
Billboard

Host

Professional Certification

Unit: persons

Construction Site Supervisor License	12
Class A Occupational Health and Safety Manager (Construction Industry)	10
Class C Occupational Health and Safety Manager (Construction Industry	5
Occupational Health and Safety Manager	3
Construction Safety Assessment Personnel	4



5.6.5 Annual Occupational Safety Performance

In 2024, Delpha Construction recorded a total of 187,696 employee work hours, with no cases of occupational diseases, workplace injuries, or safety-related incidents.

M Male
F Female

	Delpha Construction		Huajian Construction		Huachien Development	
Gender	M	F	M	F	M	F
Total Working Hours	31,568	46,704	107,600	1,184	640	-
Total Working Days	3,964	5,838	13,450	148	80	-
Number of Occupational Injuries	-	-	-	-	-	-
Occupational Injury Rate	-	-	-	-	-	-
Number of Occupational Fatalities	-	-	-	-	-	-
Occupational Fatality Rate	-	-	-	-	-	-
Lost Workdays Due to Injuries	-	-	-	-	-	-
Lost Day Rate (LDR)	-	-	-	-	-	-
Absent Workdays	-	-	-	-	-	-
Absence Rate (AR)	-	-	-	-	-	-
Number of Severe Occupational Incidents	-	-	-	-	-	-
Severe Injury Rate	-	-	-	-	-	-
Disabling Injury Frequency Rate (F.R)	-	-	-	-	-	-
Disabling Injury Severity Rate (S.R)	-	-	-	-	-	-

5.6.6 Occupational Safety Expenditures

To strengthen safety management and risk control at construction sites, Delpha Construction continues to implement various protective measures and training programs in accordance with the Occupational Safety and Health Act and other relevant regulations.

However, several occupational safety incidents subject to regulatory penalties still occurred in 2024. These cases are categorized and summarized as follows:

Category	Number of Cases	Penalty Amount (NTD)
Insufficient Safety Protection Facilities	4	NT$ 609,000
Lack of Planning and Supervision for Hazardous Operations	2	NT$ 200,000
Abnormal Safety Control of Machinery and Equipment	1	NT$ 100,000
Total	7	NT$ 909,000

1. Insufficient Safety Protection Facilities

Description of Violations

- Failure to install fall-prevention equipment for work at height, such as guardrails, covers, or safety nets.
- Incomplete installation of electric shock protection devices, including residual current circuit breakers (RCCBs) and protective covers.
- Rebars scattered on scaffolds, creating tripping or falling hazards.
- Inadequate or improperly installed safety warnings and protective signage in general work areas.

Improvement Measures

- Conduct audits on fall-prevention equipment in elevated work areas, including double guardrails, safety nets, and platform covers.
- Perform a comprehensive inspection of temporary electrical systems; install missing RCCBs and protective covers, and carry out regular equipment testing.
- Implement daily site inspections.
- Strengthen safety awareness among work crews by providing case-based training and displaying violation photos as educational reminders.

2. Lack of Planning and Supervision for Hazardous Operations

Description of Violations

- No design drawings or structural strength calculations were provided for elevated scaffolding.
- Formwork support operations lacked work coordination, adjustment records, and daily inspection logs.
- The site did not have a licensed engineer or qualified personnel to conduct pre-work inspections for high-risk operations

Improvement Measures

- High-risk operations must undergo drawing review and structural safety design signed off by a licensed professional engineer.
- Conduct pre-construction risk identification meetings and incorporate communication, inspection routines, and personnel assignments into the workflow plan.
- Implement a three-tier quality control system, institutionalizing daily inspections and re-inspections with chart/photo documentation.

3. Abnormal Safety Control of Machinery and Equipment

Description of Violations

- The material hoist could still be activated while the landing door on the first floor was open, indicating the absence of a safety interlock system.
- Equipment lacked operational instructions and warning labels, and operators had no valid training records.

Improvement Measures

- Install door interlock systems and malfunction-prevention switches on all construction hoisting equipment.
- Require equipment vendors to provide functional inspection reports and safety compliance certificates
- Restrict equipment operation to personnel who have completed certified training.
- Install on-site operating prompts, emergency stop instructions, and equipment malfunction reporting procedures.

6 Social Impact

6.1 Social Contribution

In addition to pursuing profitability and maximizing shareholder interests, Delpha Construction is committed to fulfilling its social responsibility. Through social engagement and establishing connections with various stakeholders such as employees, investors, customers, and the public, Delpha Construction aims to make a positive impact and demonstrate its role as an integral part of society.

Community Engagement

Neighborhood Services

The " Ruanqiao Section" in Beitou District, Taipei remains in a pre-development stage. During the land maintenance period, **Delpha Construction** conducts regular clearing of weeds, drainage of standing water, and installation of perimeter fencing to prevent mosquito breeding and reduce the risk of dengue fever outbreaks. These efforts help improve the living environment for nearby residents, with a total expenditure of NTD 149,000.

In anticipation of a large number of new residents moving in during the handover period and the resulting increase in neighborhood pedestrian traffic, Delpha Construction invested **NTD 4,682,900** to improve the quality of sidewalks and adjacent road surfaces around the community. These enhancements not only increase safety and convenience for residents and neighbors, but also demonstrate the Company's commitment to fostering harmony and positive engagement with the local community.

Item	Amount
Ruanqiao Section Neighborly Service	149,000
"Delpha Jing" Neighborly Service	766,979
"One and Only" Neighborly Service	1,013,119
"The Rising City" Neighborly Service	1,094,014
"The Emerald Building" Neighborly Service	733,314
"Metro Building" Neighborly Service	583,317
"Fortune" Neighborly Service	492,157
Total	4,831,900

Community Engagement

Delpha Construction launched its first project in Shanhua, Tainan, titled "**Humble House**", located within the district's historic old town area. To actively integrate into the local community, strengthen neighborly connections, and communicate in advance about potential inconveniences that may arise during future construction, Delpha Construction organized a year-end community gathering for residents of Shanhua District. Local neighbors were invited to come together, fostering closer relationships through genuine interaction. This initiative reflects the Company's respect for local culture and its commitment to community participation, with the goal of jointly creating a friendly and thriving living environment with residents.

To further reinforce Delpha Construction's long-term vision of sustainable community service, and to enhance its brand image centered on smart living and health-oriented lifestyle solutions, the Company is actively promoting the development of Smart Healthy Communities. As several community projects are approaching completion and handover in 2024, Delpha is planning to host free health checkups and health consultation services within the communities. By providing professional health services, the Company aims to improve residents' well-being and quality of life, advancing its people-centric commitment to shared local prosperity.

These initiatives are expected to formally commence in 2025, demonstrating Delpha Construction's concrete actions toward long-term community care and sustainable neighborhood development.

Social Contribution

Delpha Construction has long been committed to implementing measurable and impactful social contribution initiatives. Guided by the principle of "giving back to society," the Company responds to local needs through concrete actions that deliver warmth, hope, and positive influence. In 2024, Delpha Construction carried out the following initiatives, demonstrating its dedication to supporting vulnerable groups, advancing environmental sustainability, and fostering social inclusion.

1. Supporting Children and Families of New Immigrants

Delpha Construction participated in the "Saving Hope – Assistance Program for Children of New Immigrants" organized by the Pearl S. Buck Foundation. The Company provided scholarship red envelopes and training subsidies, and co-hosted a Lunar New Year reunion event to support children of economically disadvantaged new immigrant families. These efforts aimed to help families experience warmth and social support during the holiday season.

The program also offers skill training for new immigrant children to strengthen their self-reliance and future development potential, reflecting Delpha Construction's long-term commitment to diversity, inclusion, and intergenerational support.

2. Advancing Digital Inclusion and Environmental Sustainability

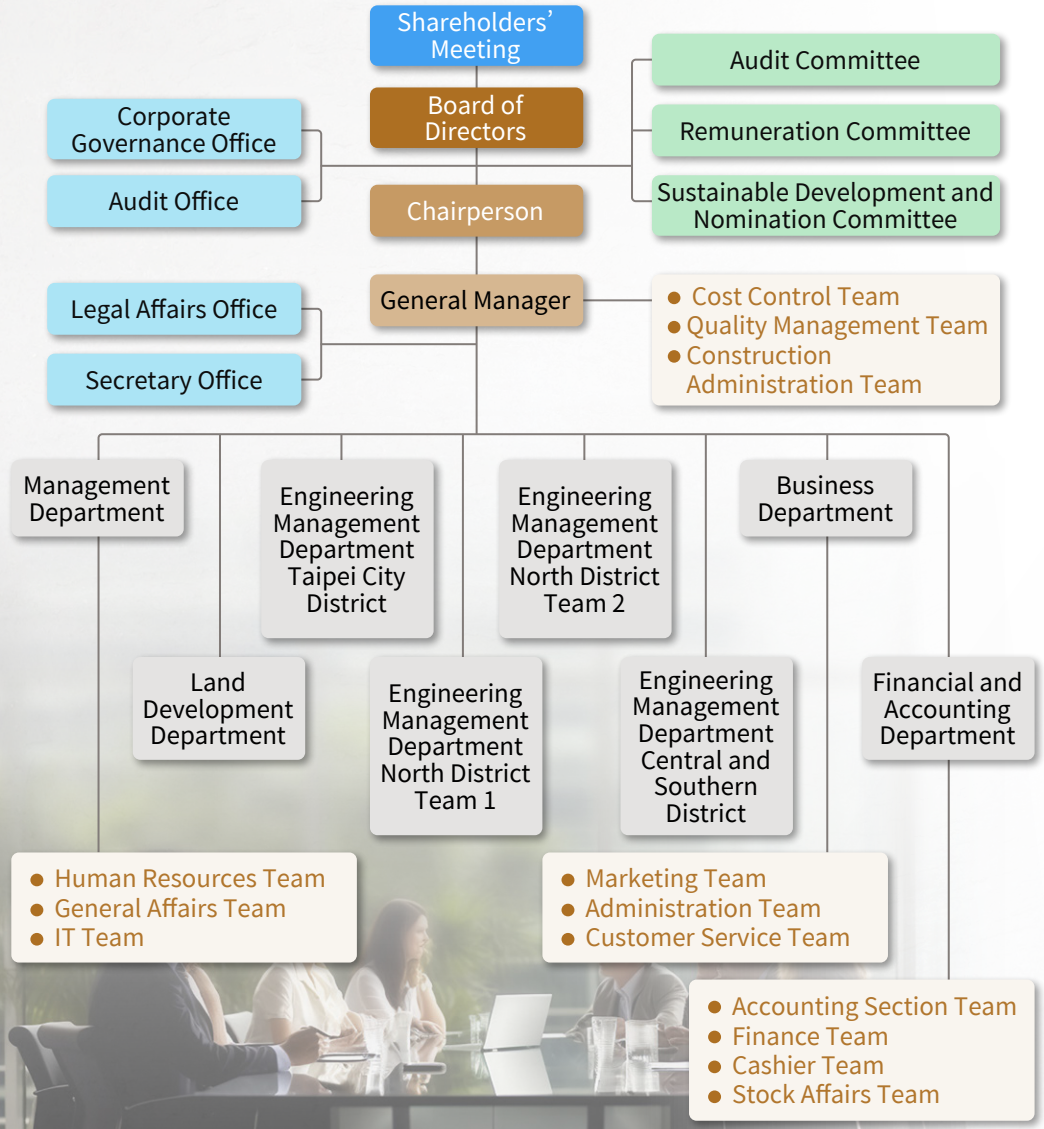
Delpha Construction supported the ASUS Recycled Computer Program by donating a total of 52 information technology devices, including CRT monitors, LCD monitors, laptops, and desktop computers. This initiative extends the lifecycle of electronic equipment, reduces e-waste, and helps disadvantaged groups and students in remote areas gain better access to digital learning resources, thereby narrowing the digital divide. The effort not only reflects the Company's commitment to environmental responsibility, but also promotes educational equity and fulfills its social duty to advance digital inclusion.

3. Supporting Sheltered Workshop Products and Employment for Persons with Disabilities

To encourage independent living and enhance social participation among individuals with disabilities, Delpha Construction prioritizes the procurement of products from sheltered workshops for festive gifting. By providing stable purchase orders, the Company helps sustain workshop operations and create employment opportunities. This initiative supports persons with disabilities in developing work skills and building self-esteem, while also raising public awareness of their contributions. It reflects Delpha Construction's active commitment to inclusive employment and a more supportive, equitable society.

7 Ethical Management Brand Value

7.1 Organizational Chart



Affiliated Enterprises

HuaChien

Huachien Development

Established in 1998, currently responsible for the urban renewal project on Taiyuan Road in Datong District, Taipei City.

Huajian Construction

Grade A excellent construction company, awarded several Golden Stone Awards for architecture. Currently undertaking projects in Taoyuan, Taichung, and Tainan for Delpha Construction.

7.1.1 Board of Directors

The list of directors for the previous board of directors (term from June 28, 2023, to June 27,2026) is as follows:

Title	Name	Gender	Age	Audit	Remuneration	Integrity (Note 1)	Sustainable Development and Nomination Committee (Note 2)
		Core Diversity Indicators		Functional Committee			
Chairperson	Hong-Yi Investment Limited Company Representative: Cheng, Ssu-Tsung	Male	31-50				
Director	Lee, Chin-Yi	Male	51+				
Director	Yan, Ming-Hung	Male	31-50				
Director	Dajie Investment Co., Ltd. Representative: Tseng,Ping-Jou	Male	31-50				
Independent Director	Chen, Shih-Yang	Male	51+	●	●	●	●
Independent Director	Yeh, Chien-Wei	Male	31-50	●	●	●	●
Independent Director	Yu, Hung-Da	Male	51+	●	●	●	●

Note 1: Abolished on August 12, 2025, with its responsibilities for promoting ethical corporate management assumed by the Sustainable Development and Nomination Committee.
Note 2: Established on August 12, 2025.

Independent Board Representation 43%

Delpha Construction's board of directors consists of 7 directors, including 3 independent directors, accounting for 43% of the board. Independent directors serve a three-year term and have at least five years of work experience in business, law, finance, or corporate affairs, meeting the independence requirements both in the two years prior to their appointment and during their tenure. Furthermore, they all met the independence qualification requirements stipulated in the Securities and Exchange Act.

Director Attendance 100%

The Board of Directors convened 11 meetings during the 2024 fiscal year. All directors attended either in person or by proxy, achieving an attendance rate of 100%. When a resolution involved a conflict of interest concerning a director themselves or the legal entity they represent, they disclosed it in accordance with the law and voluntarily recused themselves from the vote, thereby ensuring effective conflict of interest management.

Directors' Continuing Education 45 Hours

Delpha Construction consistently encourages its directors to enhance their professional knowledge. In the 2024 fiscal year, the directors collectively completed a total of 45 hours of training. The courses covered topics such as Corporate Governance Practices, management strategies, financial management, and sustainable development (including 6 hours specifically on sustainable development-related courses). This ensures that the directors continuously maintain their professional decision-making and governance capabilities.

Corporate Governance Evaluation Rating 21%~35%

Delpha Construction places great emphasis on its governance performance. In the 11th Corporate Governance Evaluation, the Company was ranked within the 21st to 35th percentile among all TWSE-listed companies. This result demonstrates the soundness and stable execution of the Company's corporate governance system.

Internal Board Performance Evaluation Good

The Company conducts annual internal evaluations in accordance with the "Board Performance Evaluation Procedures". The evaluation areas include: directors' participation in corporate operations, quality of decision-making, organizational structure, the system for election and training (selection and training system), and internal control mechanisms. The evaluation result was rated as "Good".

Board Nomination System

Delpha Construction adopts the Candidate Nomination System for director elections, in accordance with the "Regulations Governing Director Elections" (Article 192-1 of the Company Act). The system clearly specifies the qualifications, review standards, and procedures for nominating director candidates, thereby ensuring the diversity and professionalism of the Board's composition.

External Board Performance Evaluation

In 2022, Delpha Construction entrusted the "Taiwan Corporate Governance Association" to conduct an external performance evaluation of the board of directors. The evaluation results are as follows:

1 Overall Assessment

- The board of directors appointed a corporate governance officer with legal expertise to enhance the effectiveness of the board and functional committees.
- The Company emphasizes compliance with laws and regulations and the corporate governance framework, resulting in a significant improvement in the Company's governance evaluation ranking for the year 2021.
- The composition of the board of directors emphasizes a balance between independence and expertise.
- The Company established an integrity management committee to assist in improving the effectiveness of the board of directors.
- The Company values communication with stakeholders and reports the outcomes to the directors. Relevant information and contact details of responsible personnel are disclosed on the company's website.

2 Recommendations and Adjustments

Recommendation	Establish an independent director (or audit committee) to directly receive whistleblower emails, thereby enhancing the independence and credibility of the whistleblower mechanism.
Adjustment	Plan to establish a mechanism for independent directors to directly receive emails and implement it starting from the year 2023.

Recommendation	Involve audit committee members in the annual performance assessment of managers.
Adjustment	This was implemented during the 2024 annual performance review.

Recommendation	Integrate the risk management processes of the internal audit and risk management teams to comprehensively assess the Company's risks and regularly report the execution of risk management to the board of directors.
Adjustment	Included the internal audit director in the risk management team.

7.1.2 Functional Committee

To strengthen corporate governance functions and assist the Board of Directors in fulfilling its professional oversight responsibilities, Delpha Construction established multiple functional committees based on regulatory requirements and practical needs. All committees are composed **entirely of independent directors** and convene meetings regularly. In the 2024 fiscal year, **the attendance rate for all committees was 100%** (including attendance in person and by proxy). The responsibilities (or mandates) of each committee are as follows:

Audit Committee

Assists the Board of Directors in overseeing the Company's financial reporting, fair disclosure, accounting policies, and the execution of the internal control and internal audit systems. This ensures the truthfulness and integrity of financial information while strengthening the Company's overall risk management and transparency.

Compensation Committee

Responsible for formulating and regularly reviewing the performance evaluation and compensation policies, systems, standards, and structure for directors and senior management (or executive officers). This ensures that the compensation arrangements are incentive-based while factoring in risk control and the Company's sustainable operation objectives.

Integrity Management Committee

(was dissolved in 2025, and its responsibilities for promoting Integrity Management are transferred to the Sustainable Development and Nomination Committee.)

The Committee is responsible for formulating and overseeing policies and execution plans related to Integrity Management. This includes: Anti-corruption mechanisms, Stakeholder management and Internal whistleblowing system. The goal is to strengthen the Company's operational transparency and culture of legal compliance.

Sustainable Development and Nomination Commitee

(established on 12 August 2025)

The "Sustainable Development and Nomination Committee" was established in 2025, to integrate three core functions: overseeing and formulating the Company's sustainable development policies; supervising integrity and ethical management policies and execution plans, and; designing the director nomination system. The Committee responsibilities in the future are:

- Formulating the Company's sustainable development policy and overseeing its execution progress.
- Supervising the disclosure of sustainability information and reviewing the Sustainability Report.
- Reviewing the director candidate nomination procedures and qualification requirements.
- Evaluating the Board's composition diversity and independence.
- Reviewing the director training program and the succession plans for directors and senior management.
- Assist in integrating integrity and ethical values into the Company's business strategy.
- In compliance with laws and regulations, formulate anti-corruption measures to ensure ethical operations, including relevant anti-corruption mechanisms, stakeholder management, and internal whistleblowing systems.
- Review the whistleblowing system and ensure its implementation effectiveness.
- Promotion and coordination of integrity policy advocacy and training.

7.2 Business Operations

Unit: NTD Thousand

Composition	Detail	2020	2021	2022	2023	2024
Direct Economic Value Generated		92,234	20,094	2,008,312	1,980,224	6,114,123
Income	Real Estate Income	78,804	-	1,983,662	1,941,352	6,086,463
	Rental Income	8,573	8,718	10,619	10,101	8,798
	Interest/Dividend/ Other Income	4,857	11,376	14,031	28,771	18,862
Direct Economic Value Distributed		135,630	101,836	1,832,115	1,774,913	3,984,428
Operating Cost	Cost from Operating Activities	61,950	-	1,360,861	1,099,437	3,583,851
Remuneration & Benefits	Salary, Bonus, Allowances and Perks	54,022	61,784	104,026	102,586	140,705
Capital Expenses	Interest Expenses	18,300	38,135	15,457	19,153	26,788
	Dividend Expenses Note	0	0	345,035	453,594	345,035
Government Expenses	Taxation (excluding deferred tax)	1,008	1,722	6,686	99,743	410,527
Community Investment	Donations, Sponsorships, Investments	350	195	50	400	50
Economic Value Retained (Direct Economic Value Generated – Direct Economic Value Distributed)		(43,396)	(81,742)	176,197	205,311	2,129,695

Note: The dividend payment amount listed in this table is paid after being approved by the shareholders' meeting of the next year.

7.3 Ethics and Integrity Management

Delpha Construction established Sustainable Development and Nomination Committee on 12 August 2025 to replace the Integrity Management Committee, which is under the supervision of the board of directors and composed of all independent directors. The Corporate Governance Office serves as the dedicated unit responsible for promoting the operation of corporate integrity management.

Director

1. "Integrity Management Principles", "Integrity Management Committee Procedures", "Integrity Management Operating Procedure and Guideline" requires directors to act in compliance with ethical standards, and no fraudulent intentions or deceptive behaviors are allowed.
2. It is strictly forbidden to use Company property, non-public information or use positions held to obtain improper benefits for themselves (or relatives).

Employee

1. Organize integrity management training courses as needed and develop internal SOPs to ensure a comprehensive understanding of the relevant operational standards that should be followed.
2. Supervise employees' anti-corruption and integrity principles, and actively educates internal employees to report through whistleblowing channels.
3. Integrity is included in the assessment of senior executives.

Supplier

1. Integrity management clauses are included in contracts, requiring suppliers to commit to adhering to the integrity management policy and restraining their employees from directly or indirectly offering, promising, requesting, or accepting any improper benefits or engaging in other dishonest acts or actions that violate entrusted obligations during business operations.

Insider

1. Delpha Construction has established the "Operation Procedures for the Processing of Material Information" and the "Operation Procedures for Prevention of Insider Trading".
2. To prohibit Company insiders from using undisclosed information on the market to buy and sell securities to protect the rights and interests of shareholders and the general public.

The integrity management related principles formulated by Delpha Construction in recent years are as follows:

Principle	Year Formulated	Goal
Corporate Governance Code of Conduct	2017	Establish a sound corporate governance system for Delpha Construction.
Integrity Management Principles	2021	The implementation of the corporate culture and policy of integrity management has enabled Delpha Construction to operate continuously.
Sustainable Development Principles (Former: Corporate Social Responsibility Code of Conduct)	2021	Implement corporate social responsibility and promote economic, environmental and social progress and sustainable development.
Measures for Reporting and Handling Cases of Illegal and Immoral or Dishonest Behavior	2021	In order to implement ethical behavior and operate with integrity, we encourage reporting any behavior that does not comply with laws and regulations and violates the company's "Integrity Management Principles" or other internal regulations.
Integrity Management Committee Procedures	2022 (Note)	Set standards for the effective functioning of the Integrity Management Committee.
Integrity Management Operating Procedure and Guideline	2022	Engage in business activities with fairness, honesty, trustworthiness and transparency to actively prevent dishonest behavior.
Sustainable Development and Nomination Committee Procedures	2025	To formulate standards to ensure the effective operation of the Sustainable Development and Nomination Committee.

Note: Repealed on August 12, 2025.

7.3.1 Whistleblowing/ Complaint Reporting System

Delpha Construction provides a reporting and whistleblower complaint channel, committed to ensuring that whistleblowers are not subjected to unfair treatment such as dismissal, termination, salary reduction, or other improper actions because of their reporting. Delpha Construction also takes emergency protection measures when there is a risk of harm to whistleblowers due to their reporting.

For 2024, there were no reports of illegal activities received by Delpha Construction.

1. Internal Whistleblowing Cases

Delpha Construction has formulated "Employee Opinion Box Implementation Policy and Principles", when employees discover illegal or improper conduct, they can make a formal and detailed complaint by providing their names and describing the reported incidents. The cases will be personally handled by the General Manager.

Company Website

2. External Whistleblowing Cases

Delpha Construction has established an independent reporting mailbox (yecharles@galaxylaw.com.tw) in accordance with the "Measures for Reporting and Handling Cases of Illegal and Immoral or Dishonest Behavior" and published it on the Company's website. The dedicated unit responsible for handling complaints is Galaxy Attorneys-at-law, the legal practice of independent director Yeh Chien-Wei, acts as the dedicated unit responsible for receiving complaints, consolidating all reported incidents, documenting the handling process, and implementing follow-up review and improvement measures and report to the Board of Directors where appropriate, further enhancing the independence and credibility of the whistleblower mechanism.

7.3.2 Sexual Harassment Prevention

Delpha Construction has established a "Workplace Sexual Harassment Prevention, Measures, Grievance and Disciplinary Measures Policy" to protect employees from threats of sexual harassment, promote the concept of gender equality, and create a diverse, friendly working environment.

1. Workplace Sexual Harassment Complaint Handling Committee

The number of female committee members shall not be less than half. The employer and the employee representatives are jointly formed to be responsible for handling sexual harassment complaints in the workplace, and give appropriate punishments based on the results of the review.

2. Case Handling

The investigations of sexual harassment incidents are conducted in a confidential manner. The investigation process attaches great importance to the privacy of the parties, gives the parties sufficient opportunities to express themselves, and provides relevant psychological counseling care.

Delpha Construction has not received any relevant illegal reports in 2024.

7.4 Legal Compliance and Internal Control

7.4.1 Internal Control System

The Audit Office is responsible for conducting audits based on the internal control system. They annually develop an audit plan for the following year, which is submitted to the Board of Directors for approval and subsequent implementation. After conducting audits, the Audit Office prepare audit reports and regularly present them at Board of Directors meetings.

7.4.2 Legal Compliance

The Delpha Construction management periodically reports to the Board of Directors and the Audit Committee on matters related to professional ethics and legal compliance. They are responsible for overseeing the implementation of professional ethics and conducting investigations and disciplinary actions in reported cases.

To ensure compliance with government regulations in real estate transactions, Delpha Construction continues to promote integrity, insider trading regulations, intellectual property rights, personal data protection, contract formulation, and other relevant laws and regulations. Regular educational training sessions are conducted, and real estate-related regulations are closely monitored (construction, land administration, land development). Through dedicated employee development to achieve sustainable business operations.

7.5 Anti-Corruption

Vendor Integrity Policy

The Statement of Integrity (Anti-Corruption) includes provisions that prohibit employees from accepting gifts or other benefits as conditions for business transactions. This is a measure to prevent "bribery" and the acceptance of "unreasonable gifts, hospitality, or other improper benefits". The implementation of Statement of Integrity (Anti-Corruption) provisions in 2024 is as follows:

2024 Total Suppliers	291
Number of Contracts with Statement of Integrity (Anti-Corruption) Provisions	291

Adoption Rate of Statement of Integrity (Anti-Corruption):100%

Legal Compliance and Commitments

Human Rights Regulations

1. Compliance with labor laws
2. No use of child labor
3. Non-discrimination (including race, gender, nationality)
4. Respect indigenous rights projection
5. Respect freedom of association
6. No forced labor

Anti-competitive Behavior

1. No involvement in anticompetitive behavior
2. No cases of monopolistic practices

Company-related Regulations

1. No violation of company law
2. No violation of securities and financial regulations
3. No violation of commercial accounting laws
4. No involvement in corruption cases
5. No political donations

Appendix

1. GRI Standards Index

Statement of use	Delpha Construction has reported the information cited in this GRI content index for the period 2024/1/1-2024/12/31 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	NO

GRI 2

GRI Standard	Disclosure	Corresponding chapter/description	Omission reason
Organization and reporting			
2-1	Organizational detail	Overview of Delpha Construction	
2-2	Entities included in the organization's sustainability reporting	About the Delpha Construction ESG Report	
2-3	Reporting period, frequency and contact point	About the Delpha Construction ESG Report	
2-4	Restatements of information	N/A	
2-5	External assurance	Appendix	
Activities and workers			
2-6	Activities, value chain and other business relationships	Overview of Delpha Construction 2.1 Land Development and Construction	
2-7	Employees	5.2 Demographics	
2-8	Workers who are not employees	5.2 Demographics	
Governance			
2-9	Governance structure and composition	7.1 Organizational Chart	
2-10	Nomination and selection of the highest governance body	7.1 Organizational Chart	
2-11	Chair of the highest governance body	7.1 Organizational Chart	
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Implementation of Corporate Sustainability 7.1 Organizational Chart	
2-13	Delegation of responsibility for managing impacts	1.1 Implementation of Corporate Sustainability 7.1 Organizational Chart	
2-14	Role of the highest governance body in sustainability reporting	About this Report 1.1 Implementation of Corporate Sustainability	
2-15	Conflicts of interest	7.1 Organizational Chart	
2-16	Communication of critical concerns	7.1 Organizational Chart	
2-17	Collective knowledge of the highest governance body	7.1 Organizational Chart	
2-18	Evaluation of the performance of the highest governance body	7.1 Organizational Chart	
2-19	Remuneration policies	7.1 Organizational Chart	
2-20	Process to determine remuneration	7.1 Organizational Chart	
2-21	Annual total compensation ratio	N/A	The highest annual total compensation is considered confidential organization information.
Strategy, policies and practice			
2-22	Statement on sustainable development strategy	Letter From Management 1.1 Implementation of Corporate Sustainability 3.2 Green Buildings and Materials 3.3 Environmental Resource Management	
2-23	Policy commitments	5.1 Human Rights Issues 7.3 Ethics and Integrity Management	
2-24	Embedding policy commitments	7.3 Ethics and Integrity Management	

GRI Standard	Disclosure	Corresponding chapter/description	Omission reason
2-25	Processes to remediate negative impacts	1.2 Material Topics 4.1 Customer Sustainable Service 7.3 Ethics and Integrity Management	
2-26	Mechanisms for seeking advice and raising concerns	7.3 Ethics and Integrity Management	
2-27	Compliance with laws and regulations	7.4 Legal Compliance and Internal Control	
2-28	Membership associations	The Real Estate Development Association of Taipei, Taoyuan Real Estate Development Association, and Taichung Real Estate Development Association.	
Organization and reporting			
2-29	Approach to stakeholder engagement	1.2 Material Topics	
2-30	Collective bargaining agreements	Delpha Construction respects employees' rights and choices. Currently, no employees have formed a union or requested a collective agreement. The Company holds regular labor-management meetings, consisting of worker-elected representatives and management-appointed representatives. These meetings are convened at least quarterly as a key platform for communication and coordination, supporting harmonious labor relations and protecting employee rights.	

GRI 3

GRI Standard	Disclosure	Corresponding chapter/description	Omission reason
3-1	Process to determine material topics	1.2 Material Topics	
3-2	List of material topics	1.2 Material Topics	
3-3	Management of material topics	1.2 Material Topics	

Material Topics

GRI Standard	Disclosure		Corresponding chapter/description
01 Integrity Management			
3-3	Management of material topics		7 Ethical Management Brand Value
GRI 205: Anticorruption 2016	205-1	Operations assessed for risks related to corruption	7.5 Anti-Corruption
	205-2	Communication and training about anti-corruption policies and procedures	7.5 Anti-Corruption
	205-3	Confirmed incidents of corruption and actions taken	7.5 Anti-Corruption
GRI 206: Anticompetitive Behavior 2016	206-1	Legal actions for anticompetitive behavior, antitrust, and monopoly practices	7.4 Legal Compliance and Internal Control
02 Legal Compliance			
3-3	Management of material topics		7 Ethical Management Brand Value
2-27	Legal Compliance		7.4 Legal Compliance and Internal Control
03 Risk and Crisis Management			
3-3	Management of material topics		2 Construction and Management 7 Ethical Management Brand Value
04 Building Quality and Safety			
3-3	Management of material topics		2 Construction and Management 3.2 Green Buildings and Materials
05 Information Security and Customer Privacy			
3-3	Management of material topics		4 Attentive Customer Service
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no complaints of customer privacy breaches or loss of customer data reported against Delpha Construction in 2024.

GRI Standard	Disclosure		Corresponding chapter/description
06 Occupational Health and Safety			
3-3	Management of material topics		5.6 Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.6 Occupational Health and Safety
	403-2	Hazard identification, risk assessment, and incident investigation	5.6 Occupational Health and Safety
	403-3	Occupational health services	5.6 Occupational Health and Safety
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.6 Occupational Health and Safety
	403-5	Worker training on occupational health and safety	5.4 Talent Development
	403-7	Prevent and mitigate occupational health and safety impacts directly related to business relationships.	5.6 Occupational Health and Safety
	403-9	Work-related injuries	5.6 Occupational Health and Safety SASB Index
	403-10	Work-related ill health	
07 Labor Rights and Occupational Safety Accident Handling			
3-3	Management of material topics		2 Construction and Management 5 Diversity, Foundation of Sustainability
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.3 Employee Welfare
	202-2	Proportion of senior management hired from the local community	In 2024, Delpha Construction employed 100% of local residents in its management positions.

GRI Standard	Disclosure		Corresponding chapter/description
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.2 Demographics
	405-2	Ratio of basic salary and remuneration of women to men	5.3 Employee Welfare
GRI 406: Nondiscrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.1 Human Rights Issues 7.3 Ethics and Integrity Management 7.4 Legal Compliance and Internal Control
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.1 Human Rights Issues
GRI 408: Child Labor 2016	408-1	Incidents of discrimination and corrective actions taken	2.3 Supply Chain Management 5.1 Human Rights Issue 7.4 Legal Compliance and Internal Control
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2.3 Supply Chain Management 5.1 Human Rights Issue
08 Operational Results			
3-3	Management of material topics		7 Ethical Management Brand Value
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	7.2 Business Operations
	201-3	Defined benefit plan obligations and other retirement plans	5.3 Employee Welfare

GRI Standard	Disclosure		Corresponding chapter/description
GRI 201: Economic Performance 2016	201-4	Financial assistance received from government	Delpha Construction does not receive government financial subsidies.
09 Customer Relations Management			
3-3	Management of material topics		4 Attentive Customer Service
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	2 Construction and Management 4 Attentive Customer Service There were no incidents that had any impact on health and safety by Delpha Construction in 2024.
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no incidents of Delpha Construction violating health and safety regulations in 2024.
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	2.1 Land Development Assessment
	417-2	Incidents of non-compliance concerning product and service information and labeling	
	417-3	Incidents of non-compliance concerning marketing communications	
10 Green Buildings and Materials			
3-3	Management of material topics		3.2 Green Buildings and Materials

Other Voluntary Disclosure Topics

GRI Topic	Disclosure		Corresponding chapter/description
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	6.1 Social Contribution
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	3.2.4 Raw Material Procurement Policy
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	When terminating a labor contract, Delpha Construction complies with the provisions of the Labor Standards Act, which require providing advance notice to employees of the termination date based on their length of service.
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.4 Talent Development
	404-2	Programs for upgrading employee skills and transition assistance programs	5.4 Talent Development
	404-3	Percentage of employees receiving regular performance and career development reviews	5.4 Talent Development
GRI 415: Public Policy 2016	415-1	Political contributions	Delpha Construction has no political donations in 2024.

2. SASB Index

Sector: Infrastructure **Industry:** Home Builders

Topic	Standard	Code Indicator	2024 Disclosure Content	2024 Disclosure Unit	Key Sustainability Topic Indicators	Note	Description	Chapter
Land Use & Ecological Impacts	IF-HB-160a.1	The entity shall disclose the number of controlled lots that are located on redevelopment sites.	40	lot	Business Performance	The number of urban renewal and reconstruction of old and dangerous buildings in 2024.	Improvement practices and future goals, please refer to 2.2 Urban Renewal and Reconstruction of Dangerous Old Buildings.	2.2
		Number of homes delivered on redevelopment sites.	0	home		The number of houses delivered in urban renewal and reconstruction of old and dangerous buildings in 2024.		
	IF-HB-160a.2	The entity shall disclose the number of controlled lots located in regions with High or Extremely High Baseline Water Stress.	0	lot	Risk Management	According to SASB recommended reference - World Resources Institute's (WRI), the entirety of Taiwan is considered low water risk area.	Continuously improve the risk assessment survey operations during the land development assessment phase. For details on improvement methods, please refer to 2.1 Land Development Assessment.	2.1
		Number of homes delivered in regions with High or Extremely High Baseline Water Stress.	0	home				
	IF-HB-160a.3	Total amount of monetary losses as a result of legal proceedings associated with environmental regulations.	0	TWD	Integrity and Compliance			
	IF-HB-160a.4	Discussion of process to integrate environmental considerations into site selection, site design, and site development and construction.	Please refer to chapter 2, Land Development and Construction for information regarding site development.		Building Quality and Safety	Includes green building and smart building design, construction specifications, environmental pollution prevention, and waste disposal.		2.1, 3.3.5
Workforce Health & Safety	IF-HB-320a.1	(1) Total recordable incident rate (TRIR) and (2) Fatality rate for direct employees.	(1) 0% (2) 0%	rate	Labor Human Rights and Industrial Safety Accident		Continue to aim for zero major industrial safety accidents and violations. For details on improvement and prevention measures, please refer to 5.6 Occupational Safety.	5.6
		(1) Total recordable incident rate (TRIR) and (2) Fatality rate for contract employees.	(1) 0% (2) 0%					
Resource Efficiency	IF-HB-410a.1	(1) Number of homes that obtained a certified HERS® Index Score and (2) Average score.	(1) 0 (2) N/A	(1) home (2) average score	Green Buildings and Construction Materials	(1) As HERS® certification is not applicable in Taiwan, the data is based on projects that received green building candidate or label certifications issued by the Taiwan Architecture and Building Center in 2024. (2) The assessment of green building candidate or label certifications is based on the total scores of individual evaluation items, so the average score is not applicable.	Please refer to 3.2.2 Green Building for certification status as of end of 2024.	3.2.2

Topic	Standard	Code Indicator	2024 Disclosure Content	2024 Disclosure Unit	Key Sustainability Topic Indicators	Note	Description	Chapter
Resource Efficiency	IF-HB-410a.2	Percentage of installed water fixtures certified to WaterSense® specifications.	N/A	%	Green Buildings and Construction Materials	WaterSense ® Certification is not applicable for Taiwan.	Existing construction projects currently mostly uses or replaced with water device certified by the Taiwan Water Conservation Label, target for future projects to achieve 100% installation of Taiwan Water Conservation Label certified water devices.	
	IF-HB-410a.3	Number of homes delivered certified to a third-party multiattribute green building standard.	0	home		Based on projects that received green building candidate or label certifications issued by the Taiwan Architecture and Building Center in 2024.	For details on green building certification as of the end of 2024 please refer to 3.2 Green Buildings and Materials.	3.2
	IF-HB-410a.4	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers.	Please refer to chapter 3, Environmentally Sustainable Low Carbon Products for information regarding green buildings and materials.					3
Community Impacts of New Developments	IF-HB-410b.1	Description of how proximity and access to infrastructure, services, and economic centers affect site selection and development decisions.	Please refer to chapter 2, Land Development and Construction for information regarding site assessment.		Building Quality and Safety	Including rail economy, as well as land development and market research surveys.	Continuously conduct land development processes through market research, on-site inspections, and regulatory investigations, and continue to discuss with landowners through briefings to gather opinions from all parties.	2
	IF-HB-410b.2	The entity shall disclose the number of controlled lots that are located on infill sites.	66	lot	Business Performance Risk Management	The statistics are based on the number of undeveloped lands in 2024 that have completed public facilities such as roads, drainage, electricity, and water supply.	Continuously follow the main axis of the group's development for operation and development. Future goals are detailed in 2.1 Land Development Assessment.	2.1
		Number of homes delivered on infill sites.	0	home				

Topic	Standard	Code Indicator	2024 Disclosure		Key Sustainability Topic Indicators	Note	Description	Chapter
			Content	Unit				
Community Impacts of New Developments	IF-HB-410b.3	(1) Number of homes delivered in compact developments and (2) Average density.	(1) 695 (2) 0.05	(1) home (2) home/m²	Business Performance Risk Management	(1) The statistics are based on the number of houses delivered in the six major metropolitan areas in Taiwan in 2024. (2) The average density of projects that meet the above conditions is calculated as the total number of houses in the project divided by the development area of the project.	Continuously follow the main axis of the group's development for operation and development. Future goals are detailed in 2.1 Land Development Assessment.	2.1
Climate Change Adaptation	IF-HB-420a.1	Number of lots located in 100-year flood zones.	2	lot	Risk management	As the FEMA tool recommended by SASB is limited to U.S.-based scenarios, the Company adopted the inundation risk assessment tool available on the Climate Change Disaster Risk Adaptation Platform, applying the definition of a 100-year flood zone. Under the AR6 SSP5-8.5 scenario, the assessment estimated the number of land parcels classified as level 5 flood risk for the short-term period (2021–2040), based on the projected affected population.	Continuously follow the main axis of the group's development for operation and development. Future goals are detailed in 2.1 Land Development Assessment.	
	IF-HB-420a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks.	Please refer to chapter 3, Environmentally Sustainable Low Carbon Products for information regarding climate related risk management.		Climate change			3
Activity Metrics	IF-HB-000.A	Number of controlled lots.	159	lot	Business performance	The number of land held in 2024.	Develop land projects based on annual targets, plan subsequent housing sales according to the construction schedule, and continuously improve after-sales service solutions.	
	IF-HB-000.B	Number of homes delivered.	695	home		The number of houses delivered in 2024.		
	IF-HB-000.C	Number of active selling communities.	8	lot		The number of communities under sale in 2024.		

3. TCFD Index

Code	TCFD Suggested Disclosures	2024 Disclosure	Page
1. Governance: Disclose the organization's governance around climate-related risks and opportunities.			
TCFD1(a)	Describe the board's oversight of climaterelated risks and opportunities.	The Board of Directors serves as the highest supervisory body for climate policy and risk management, responsible for reviewing the organization's strategic direction and management mechanisms in relation to climate change issues. This ensures compliance with relevant regulations, strengthens risk governance, and integrates climate considerations effectively into the Company's overall operations and decision-making framework. A Risk Management Committee, established under the Board of Directors and led by the General Manager with participation from heads of all major departments, is responsible for coordinating the identification and management of risks and opportunities across economic, environmental, and social dimensions — including those related to climate change. The committee regularly reports its progress and the effectiveness of risk control measures to the Board, submitting prioritized assessments of major risks along with recommended response strategies. In addition to providing strategic guidance for the committee's operations, the Board offers direction on key issues and strategic considerations in climate risk management plans, thereby strengthening the Company's ability to anticipate and respond to climate-related impacts. This ensures alignment between climate governance and the Company's overall sustainability strategy.	p22
TCFD1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.	Delpha Construction's management plays a pivotal role in driving and implementing the assessment and management of climate-related risks and opportunities. The Risk Management Committee, chaired by the General Manager, serves as the primary responsible unit. It convenes regular meetings with department heads to facilitate cross-departmental communication and coordinate actions on climate-related issues. In alignment with the TCFD (Task Force on Climate-related Financial Disclosures) framework, the Risk Management Committee conducts short-, medium-, and long-term scenario analyses for identified climate risks and opportunity factors. These analyses assess the likelihood of occurrence, impact severity, timeframe, and potential financial implications, serving as a key reference for internal decision-making and the formulation of risk response strategies. The analysis results are incorporated into the Company's Annual Sustainability Risk Management Report. The committee regularly reports progress and management performance to the Board of Directors to ensure that climate-related considerations are fully integrated into operational and strategic decision-making processes. This approach also enhances cross-departmental alignment and the efficiency of resource allocation.	p22

Code	TCFD Suggested Disclosures	2024 Disclosure	Page
2. Strategy: Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.			
TCFD2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term.	1. Management timeline: short-term is 1 to 3 years, medium-term is 3 to 5 years, long-term is 5 to 10 years. 2. Short-term, Medium-term, Long-term Risks: (1) Short-term: Failure to meet external ESG expectations. (2) Medium-term: Increased greenhouse gas emission costs, stricter regulatory supervision of energy efficiency, and extreme weather events (typhoons, heavy rainfall, flooding). (3) Long-term: Shifts in customer preferences, transition to low-carbon technologies, and substitution of building materials. (4) Medium- to long-term: Rising average global temperatures. 3. Short, Medium, Long-term Opportunities: (1) Short- to medium-term: Improving energy efficiency in building design and operations; growing market demand for green and smart buildings. (2) Medium-term: Adoption of digital and modular construction technologies. (3) Medium- to long-term: Integration of green finance and ESG-linked capital. 4. For the analysis of the likelihood of occurrence, financial impact, and overall business implications of climate-related risks and opportunities, please refer to Section 3.1 Climate Change Risk Management.	p22-25
TCFD2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.	Based on the cross-departmental discussions of the Risk Management Team, a total of 7 risks and 4 opportunities related to climate risk were identified. For more details, please refer to chapter 3.1 Climate Change Risk Management.	p22-25
TCFD2(c)	Describe the resilience of the organization's strategy, and consider different climate related scenarios.	1.Two climate scenarios from the IPCC's Sixth Assessment Report (AR6) under the SSP5-8.5 pathway were adopted to simulate potential transition risks, physical risks, and opportunities associated with the construction and building sectors. 2.Using the Flood Disaster Risk Assessment Tool from Taiwan's Climate Change Disaster Risk Adaptation Platform, the Company evaluated flood exposure under the SSP5-8.5 (Representative Concentration Pathways, RCPs) scenario. The assessment projected that, in the short term (2041–2060), the Company's operating areas fall within Level 5 flood risk zones, representing the highest level of potential population impact. 3.Under various climate change scenarios, the Company identified possible shifts in policy, cost structures, and market dynamics, conducting corresponding analyses of risks and opportunities. The assessment scope covers both the parent company and its value chain, including upstream suppliers and downstream clients. 4.The Company is proactively implementing the TCFD framework to assess risks and opportunities arising from climate change impacts.	p23

Code	TCFD Suggested Disclosures	2024 Disclosure	Page
3. Risk Management: Disclose how the organization identifies, assesses, and manages climate-related risks.			
TCFD3(a)	Describe the organization's processes for identifying and assessing climaterelated risks.	In alignment with the TCFD framework, the Company has established a systematic process for identifying and assessing climate-related risks, which is integrated into its overall corporate risk management system. The Risk Management Committee, chaired and convened by the General Manager, serves as the primary responsible body, coordinating cross-departmental efforts to identify potential climate risks and opportunities, and reporting regularly to the Board of Directors. For more details, please refer to Section 3.1 Climate Change Risk Management.	p22-25
TCFD3(b)	Describe the organization's processes for managing climate- related risks.	The Company manages climate-related risks through the Risk Management Committee, which oversees the climate risk management mechanism. Based on the results of risk identification and assessment, the Company has established a dynamic, tiered management process to ensure that climate-related risks are effectively integrated into organizational operations, decision-making, and resource allocation. **The management process includes the following steps:** 1. Issue Collection and Risk Identification: Each year, the Risk Management Committee consolidates domestic and international climate change trends and scenario data to analyze potential transition and physical risks the organization may face during its operations. This process identifies potential impact types, such as carbon fee policies or extreme weather events. 2. Materiality Ranking and Tiered Response: Climate-related risks and opportunities are prioritized based on their impact severity and likelihood of occurrence, and categorized into high, medium, and low levels. Corresponding response strategies, monitoring indicators, and responsible departments are assigned for each category. Major risks are incorporated into the Company's annual business plan to guide budget allocation and management decisions. 3. Annual Review and Integrated Implementation: The results of the climate risk assessment are updated annually and integrated into the Company's yearly action plans. Each department adjusts its response strategies or operational procedures accordingly. For example: in response to increased extreme rainfall, construction site management units revise drainage facility designs and construction schedules to mitigate potential impacts. 4. Cross-Departmental Collaboration and Board Reporting: Management conducts regular annual reviews of the effectiveness of climate risk controls. The Risk Management Committee reports overall progress and performance to the Board of Directors, ensuring that climate considerations are fully embedded in strategic decision-making processes and continuously enhancing the organization's climate adaptation capability.	p22-25
TCFD3(c)	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management.	The Company has incorporated climate-related risks into its overall risk management system and established a structured process for identification, assessment, and management in accordance with the TCFD framework. The Board of Directors serves as the highest supervisory body, under which a Risk Management Committee—led by the General Manager and composed of senior executives from all major departments—is responsible for coordinating risks and opportunities across economic, environmental, and social dimensions, and reporting regularly to the Board. The climate risk identification process includes the following steps: (1) Referencing frameworks such as TCFD and ISO 14064, the Company consolidates climate-related risk and opportunity factors. (2) Conducts scenario analyses to identify potential short-, medium-, and long-term risks and their possible financial impacts. (3) Evaluates the likelihood and impact level of each factor through relevant departments to determine materiality rankings. (4) For material risks, the Company compiles potential financial impacts and develops corresponding response strategies. This risk management framework encompasses multiple levels, including day-to-day operational risk identification, sustainability unit tracking and coordination, and audit supervision, ensuring that climate risks are embedded into the Company's core decision-making and resource allocation processes. For details on the identification mechanisms and practical examples, please refer to Section 3.1 Climate Change Risk Management of this report.	p22-25

Code	TCFD Suggested Disclosures	2024 Disclosure	Page
4. Metrics & Targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.			
TCFD4(a)	Disclose the metrics used to assess climaterelated risks and opportunities in line with its strategy and risk management process.	To effectively assess and manage the risks and opportunities arising from climate change, the Company has established a set of indicators covering operational, environmental, and resource utilization aspects, in alignment with its strategic direction and risk management process. These indicators serve as the foundation for monitoring and implementing actions related to climate issues. **The main assessment indicators currently include:** 1.Greenhouse gas emissions, covering Scope 1, Scope 2, and selected Scope 3 categories such as business travel; 2.Construction waste generation and intensity; 3.Water consumption and intensity. Starting in 2024, Delpha Construction formally implemented a greenhouse gas inventory system for the parent company, establishing a structured process for carbon accounting and data management as the foundation for risk assessment and target setting. Each indicator is reviewed regularly for applicability and completeness based on high-risk and high-opportunity factors identified through the climate risk management process, with corresponding strategies and mitigation measures developed accordingly.	p22-25
TCFD4(b)	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	In reference to the ISO 14064:2018 standard, the Company discloses greenhouse gas (GHG) emissions within its reporting boundary, covering direct GHG emissions (Scope 1), energy indirect GHG emissions (Scope 2), and other indirect GHG emissions (Scope 3) related to its operations. For detailed information, please refer to Section 3.3 Environmental Resource Management.	p29-33
TCFD4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	To address the operational risks and transition opportunities brought about by climate change, Delpha Construction has adjusted the calculation methods for its carbon inventory and resource intensity indicators starting in 2025, in accordance with the latest regulatory requirements. All indicators will now be measured based on “per NT$1 million of revenue”, serving as the new foundation for evaluating environmental performance targets. In line with this principle, the Company has established the following medium- to long-term targets as the core management indicators for its climate actions from 2025 to 2030: 1.Greenhouse Gas Emission Intensity (metric tons per NT$1 million in revenue): Based on annual revenue and inventory results, the Company has established a year-by-year reduction pathway through 2030, supported by progressive energy-saving and carbon-reduction measures. 2.Construction Waste Reduction Target: By implementing precise material allocation and proper storage, as well as on-site resource reuse and waste reduction strategies, the Company aims to increase resource circularity and decrease total waste generation. 3.Water Consumption Intensity: Through the adoption of rainwater harvesting systems, quantitative irrigation controls, and construction water-use management, the Company will gradually reduce water consumption per unit of revenue. All targets are designed in accordance with the Measurable, Achievable, and Time-bound (MAT) principles and are incorporated into the annual internal audit process to ensure the effectiveness of management mechanisms. Progress and performance results are regularly reported to management, strengthening the Company’s overall resilience in climate adaptation and sustainable governance. For further details, please refer to Section 3.3 Environmental Resource Management.	p29-33

4. Implementation status of climate related information

Evaluation item	Implementation status
1. Explain how the Board of Directors and management oversee and manage climate-related risks and opportunities	The Board of Directors is the highest oversight body for climate policies and risk management at the Company. They aim to adhere to laws and regulations while promoting and implementing risk management measures across the organization. A risk management team is set up under the Board of Directors. The team is comprised of the highest-level managers from each department and office and is led by the President. The team is responsible for identifying and managing economic, environmental, and social topics and their risks and opportunities and regularly reports to the Board of directors.
2. State the impact of the identified climate risks and opportunities on the Company's business, strategy, and finances (short, medium, and long term).	The identification of the likelihood and impact level of climate-related risks and opportunities is as follows. For further details, please refer to Section VI: Transition Plans for Managing Climate-Related Risks, which outlines the content of such plans and the indicators and targets used to identify and manage physical and transition risks.
3. State the financial implications of extreme weather events and transformation actions.	1.Extreme weather conditions in the areas where materials and products are produced can disrupt the supply chain, which can delay construction and increase safety risks. High temperatures, droughts, and heavy rainfall during construction might damage the existing construction products. Rising average temperatures may lead to higher electricity consumption. These events will lead to higher operating costs and directly affect the Company's finances. 2.In alignment with Taiwan's 2050 Net-Zero Emissions Pathway and the goal of achieving "Nearly Zero-Energy Buildings," the Company initiated carbon inventory procedures in 2020 and will undergo assurance verification starting in 2025. In response to the transition to low-carbon technologies, the development of new products and technologies—or the substitution of existing products and services with low-carbon alternatives—will directly increase R&D and service costs. Additionally, factors such as the pass-through of carbon costs by material suppliers, the increased use of renewable energy, and the rising requirements for green building certification may further elevate associated costs and impact product competitiveness.

Risk Category	Risk Item	Likelihood of Occurrence	Impact Severity
Transition Risks	Rising costs of greenhouse gas (GHG) emissions	Short to Medium Term	High
	Stricter regulatory oversight on energy efficiency	Short to Medium Term	Medium
	Shifting customer preferences	Medium Term	High
	Transition to low-carbon technologies and material substitution	Medium Term	Medium
	Failure to meet external ESG expectations	Short Term	Medium
Physical Risks	Extreme weather events (typhoons, heavy rainfall, floods)	Short to Medium Term	High
	Rising average temperatures	Medium to Long Term	Medium
Opportunities	Improving energy efficiency in construction and operations	Short to Medium Term	Medium
	Growing market demand for green and smart buildings	Short to Medium Term	High
	Adoption of digital and modular construction technologies	Medium Term	Medium
	Integration of green finance and ESG-related capital	Medium to Long Term	High

Evaluation item	Implementation status
4. State how climate risk identification, evaluation and management processes are integrated into the overall risk management system.	The Company's risk management team is responsible for analyzing climate-related risks and opportunities and identifying the possibility of climate-change risks occurring in the short, medium, and long term, their impact, time of occurrence, and financial impact. The team will also report to the Board of Directors regularly.
5. For the scenario analysis used to assess the climate change risks and resilience, please describe the scenarios, parameters, assumptions, analysis factors and major financial impacts.	Based on the Fifth Assessment Report (AR5) published by the Intergovernmental Panel on Climate Change (IPCC), when Delpha Construction conducts risk assessment, it shall select, from the following items, the appropriate climate scenarios on impact analysis on the construction projects which are under development or already commenced operations:
6. Corresponding to the transition plan for climate-related risk management, please describe the plan, and indicators and targets related to the identification and management of physical risks and transition risks.	

Risk Type	Scenario Instruments	Scenario Selection	Evaluation Content
Flood risk	Climate change disaster risk and adaptation platform	IPCC SSP5-8.5	Identify the construction projects at level 5 on the flood disaster risk scale in the future (2036 to 2065)
Risk of changes in temperature and rainfall	Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP)		If temperature rise could not be effectively controlled amid intense heat waves, evaluate the impact on the construction project caused by extreme climate, annual average temperature and rainfall.

Note: IPCC fifth assessment report (AR5) covers four climate change scenarios: RCP 2.6, RCP 4.5, RCP 6.0 and RCP 8.5, which are labeled after a possible range of radiative forcing values in the year 2100 (2.6, 4.5, 6, and 8.5 watts respectively). RCP 2.6 is a global warming mitigation scenario which require active carbon reduction measures, whereas RCP 8.5 is the Business-as-usual (BAU) climate scenario which may lead to high degree of global warming.

Transition Risks			
Risk Type	Scenario Instruments	Scenario Selection	Evaluation Content
Regulatory Risk	Rising greenhouse gas (GHG) emission costs	Pressure from carbon fees leads to increased investment in emission reduction equipment and higher carbon inventory costs	● Completed Scope 1 and Scope 2 greenhouse gas inventory ● Promoted low-carbon operations (paperless workflow, energy-saving materials) ● Participated in government low-carbon demonstration projects to obtain incentive floor area ratios
	Strengthened regulatory oversight on energy efficiency	Use of compliant highperformance materials and equipment raises construction costs; non-compliance may incur penalties	● Adopted high-efficiency materials in compliance with the latest building regulations ● Increased the proportion of new projects certified as Green and Smart Buildings
Market Risk	Shifting customer preferences	Failure to adapt to market shifts may affect project sales and brand competitiveness; handover delays may result in cash flow issues	● Integrated sustainable building elements to enhance the brand image of"Sunlight, Air, Water" ● Conducted market research and carbon awareness assessments in the early stage of projects
Technology Risk	Transition to low carbon technologies and material substitution	Initial costs of green materials and innovative construction methods are high; construction complexity increases	● Promoted BIM-based planning and replaced wooden formwork with aluminum formwork ● Collaborated with green suppliers to develop recycled tiles and IH flameless stoves
Reputational Risk	Failure to meet external ESG expectations	Risk of exclusion from green finance and ESG ETFs, leading to higher capital costs and lower valuations	● Regularly disclosed sustainability performance and TCFD-related information ● Enhanced the sustainability website and ESG interaction features on the official

Evaluation item	Implementation status

6. Corresponding to the transition plan for climate-related risk management, please describe the plan, and indicators and targets related to the identification and management of physical risks and transition risks.

Physical Risks

Risk type	Scenario instruments	Scenario selection	Evaluation content
Acute Risk	Extreme weather events (typhoons, torrential rain, floods)	Construction delays, equipment damage, increased insurance and recovery costs	● Incorporate climate disaster risk map analysis during land acquisition ● Conduct disaster preparedness drills and reinforce site infrastructure (e.g., drainage, levees) ● Develop a climate disaster response plan and review insurance coverage for each project
Chronic Risk	Rising average temperatures	Increased electricity usage, higher incidence of heatrelated illnesses among workers, and reduced productivity	● Promote smart buildings and energy-efficient HVAC systems ● Install shading, cooling facilities, and water supply systems at construction sites ● Implement energy management systems (EMS) at headquarters and construction sites

Climate-Related Opportunities

Risk type	Scenario instruments	Scenario selection	Evaluation content
Energy Efficiency	Improved energy efficiency in buildings and operations	Reduced long-term electricity costs, enhanced asset valuation, and lower carbon footprint	● Adoption of LED lighting and variable-frequency devices ● Implementation of energy management systems and automated monitoring ● Assisting clients in energy saving to enhance customer satisfaction
Market Opportunity	Growing market demand for green and smart buildings	Increased added value and pricing of projects; eligibility for policy incentives (e.g., floor area bonuses or green labels)	● All new projects apply for Green Building labels (at least certified level) ● Increasing proportion of smart buildings year by year
Technological Innovation	Adoption of digital and modular construction technologies	Reduced reliance on labor; improved construction quality and operational efficiency	● Promote BIM, aluminum formwork methods, and digital site inspections ● Development of smart customer service apps and online inspection systems
Financial Incentives	Access to green finance and ESGaligned capital	Access to low-interest financing and increased attractiveness to ESG investors and funds	● Enhance TCFD and SASB disclosure level ● Apply for sustainability ratings and external certifications ● Establish a sustainability performance indicator tracking system

7. Please state the basis for the internal pricing on carbon that is used for planning.

The Company plans to establish an internal carbon pricing mechanism by 2025.

Evaluation item	Implementation status
8. If climate-related goals are set, please state the activities, scope of greenhouse gas emissions, planning schedule, annual progress and other relevant information. If carbon offsets or renewable energy credits (RECs) are used to achieve relevant goals, please state the source and quantity of carbon offsets or renewable energy credits (RECs).	(1) To align with disclosure standards, the Company has revised its targets to calculate carbon emission intensity based on revenue. The revised targets cover both office areas and construction sites Target for 2025: Total carbon emission intensity below 0.2250 metric tons per NT$1 million in revenue Target for 2030: Total carbon emission intensity below 0.2088 metric tons per NT$1 million in revenue (2) Carbon Emission Targets and Performance in 2024

2024 Set Targets	2024 Performance	Explanation of Discrepancies and Action
(1) GHG Scope 1 emission intensity below 0.25 kg/m²	0.0011 metric tons per NT$1 million	1. To comply with disclosure standards, carbon intensity was calculated based on revenue, making this year's performance incomparable with previous targets. 2.The revised targets will continue to be tracked throughout the year
(2) GHG Scope 2 emission intensity below 40 kg/m²	0.2308 metric tons per NT$1 million	
(3) Initiate carbon inventory process	The Company began pilot carbon inventory in 2020; full inventory completed in 2024	No discrepancy

9. Greenhouse gas inventory and assurance (fill in 1-1 &1-2). The Company's basic information.	1. GHG inventory and assurance: The Company began disclosing GHG inventory information in sustainability reports in 2020. Pursuant to the sustainable development roadmap of TWSE/TPEx-listed companies, the parent company is required to complete assurance in 2027. Subsidiaries in the consolidated financial statements must complete assurance in 2028. 2. GHG emission reduction goals: Please refer to Page 29. 3. Strategies and specific action plans: Please refer to ESG report.

1-1-1 Information on GHG inventory

The Greenhouse Gas (GHG) Inventory Data for the Past Two Reporting Years are as follows:

	2023	2024
Category 1: Total emissions (mt of CO_2e)		
Direct GHG emission	8.7151	6.9295
Category 2: Total emissions (mt of CO_2e)		
Office areas	45.0014	39.6785
Construction site	1,698.0924	1,367.2952
Total emission volume	1,743.0938	1,406.9737
Intensity mt per NT$1 million		
Scope 1	0.0045	0.0011
Scope 2	0.8934	0.2308
Total	0.8979	0.2320

Note 1: Direct emissions (Scope 1, i.e., directly from emission sources owned or controlled by the Company), energy indirect emissions (Scope 2, i.e., indirect GHG emissions from electricity, heat or steam), and other indirect emissions (Scope 3, i.e., emissions generated by company activities that are not indirect energy emissions, but are from emission sources owned or controlled by other companies).

Note 2: The coverage of direct emissions and energy indirect emissions data shall be handled in accordance with the timetable specified in Paragraph 2 of Article 10 of the Guidelines. Information on other indirect emissions may be disclosed voluntarily.

Note 3: GHG inventory standard: The Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization (ISO).

Note 4: The intensity of GHG emissions may be calculated per unit product/service or revenue. However, at a minimum, data calculated using revenue (NT$ million) must be disclosed.

1-1-2 GHG Assurance Information

Explanation of the assurance status for the two most recent years, including the scope of assurance, assurance provider, assurance standards, and assurance conclusion. As a company with paid-in capital between NT$5 billion and NT$10 billion, we are required under the Sustainability Roadmap for TWSE/TPEx-listed Companies issued by the Financial Supervisory Commission to begin greenhouse gas assurance for the parent company starting in 2027, and for subsidiaries included in the consolidated financial statements starting in 2028.

However, in anticipation of regulatory trends, the Company proactively completed GHG assurance for FY2024 (covering both the parent company and consolidated subsidiaries) in July 2025. The implementation details are as follows:

	FY2024 Emissions (metric tonsCO_2e)
Category 1 — Direct Greenhouse Gas Emissions and Removals	95.8620
Category 2 – Energy Indirect Greenhouse Gas Emissions	1,414.0008
Total	1,509.8628
Percentage of the amount disclosed in Section 1-1-1 above	100%
Assurance Provider	Ernst & Young CPAs
Description of Assurance Status	Completed verification in accordance with ISO 14064-1:2018, and issued a limited assurance report for Scope 1 and Scope 2 on July 11, 2025.
Assurance Opinion / Conclusion	Complete assurance information will be disclosed in the Sustainability Report.

1-2 Greenhouse Gas (GHG) Emission Reduction Targets, Strategies, and Specific Action Plans

Describe the greenhouse gas reduction baseline year and its data, reduction targets, strategies, specific action plans, and achievement of reduction targets.

We appropriately adjusted our energy conservation and carbon reduction strategies and plans in response to the GHG inventory results in recent years, and hope to further achieve the short, medium and long-term goals set by the Company through the following specific actions. The Company encourages employees to save water, electricity, and paper in daily life, and also replaces energy efficient flat dome lamps and air conditioners in terms of hardware equipment. In terms of construction, we order the accurate number of materials, properly store materials, use recycled building materials, and construction automation measures, mitigating the environmental impact of GHG through the green actions above, and gradually achieving the Company's medium and long-term goals.

Please refer to the Annual Report pages 57-59 for the reduction targets, strategies, specific action plans, and achievement of reduction targets.

Note 1: It should be handled in accordance with the timetable specified in Article 10, Paragraph 2 of these Guidelines.

Note 2: The baseline year should be the year in which the inventory is completed based on the boundaries of the consolidated financial statements. For example, according to Article 10, Paragraph 2 of the Guidelines, companies with a capital of NT$10 billion or more must complete the inventory for the 2024 consolidated financial statements in 2025. Therefore, the baseline year is 2024. If the Company has completed the inventory for the consolidated financial statements in advance, then the earlier year may be used as the baseline year. In addition, data for the baseline year may be for a single year or the average of multiple years.

Note 3: Please refer to the sample template for best practices on the TWSE Corporate Governance Center Website for the contents of disclosure.

5. Summary Sheet of Assurance Items

Assurance Item	The Urban Green	Huaisheng Section Urban Renewal Project	Taiyuan Road Urban Renewal Project	Centre for the Future	Yisin Section Project
Biodiversity					
Greenery	☆	△	△	○	△
Base water retention	☆	△	△	○	△
Daily energy saving	☆	△	△	○	△
Carbon dioxide reduction		△	△	○	
Waste reduction		△	△	○	
Indoor environment		△		○	
Water resources	☆	△	△	○	△
Sewage and waste reduction	☆	△	△	○	△

☆ Obtained Green Building Label Certificate. △ Obtained Green Building Candidate Certificate.
○ Green Building Certification Label to be applied. Silver level Bronze level

Applicable Standards

SASB IF-EN-410a.1 Lifecycle Impacts of Buildings & Infrastructure：

Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification.

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Assurance Item Company	Delpha Construction	Huajian Construction	Huachien Development
Year	2024	2024	2024
Water Consumption (m^3)	539.5301	19,118.0386	25.3205
Water Intensity (m^3/ per NT$ million revenue)	0.0886	7.0882	2.9201

Applicable Standards

SASB IF-RE-140a.1 Water Management：

Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector.

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Assurance Item

For 2024, number of employees, average age, and gender ratio for each companyare as follows: Delpha Construction: 45 employees, 22 males, 23 females, gender ratio 1:1.05, average age 44 years. Huajian Construction: 71 employees, 70 males, 1 female, gender ratio 1:0.01, average age 31 years. Huachien Development: 1 employees, both male, average age 57 years.

For 2024, new employee hires and turnover are as follows: Delpha Construction: 9 new hires (69%), 4 departures (31%). Huajian Construction: 29 new hires (74%), 10 departures (26%). Huachien Development: 1 departures (100%).

Applicable Standards

GRI 405: Diversity and Equal Opportunity

a. The reporting organization shall report the following information:
Percentage of individuals within the organization's governance bodies in each of the following diversity categories:
(1) Gender;
(2) Age group: under 30 years old, 30-50 years old, over 50 years old;
(3) Other indicators of diversity where relevant (such as minority or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:
(1) Gender;
(2) Age group: under 30, 30–50, above 50;
(3) Other relevant diversity indicators
(e.g., minority or vulnerable groups).

GRI 401-1: New Employee Hires and Employee Turnover

a. Total number and rate of new employee hires during the reporting period, broken down by age group, gender, and region.

b. Total number and rate of employee turnover during the reporting period, broken down by age group, gender, and region.

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Assurance Item

In 2024, the average annual salary for full-time employees in non-managerial positions at Delpha Construction was NT$1,137 thousand per person, with a median of NT$1,104 thousand. Male employees accounted for 44% of total salaries, while female employees accounted for 56%. For Huajian Construction, the average annual salary was NT$964 thousand per person, with male employees accounting for 99% of total salaries and female employees accounting for 1%. In addition, the gender pay ratio for Huachien Development is not disclosed, as the Company had no female employees in 2024.

Applicable Standards

In 2024, Delpha Construction conducted a full-year statistical analysis of the salaries of nonmanagerial full-time employees and the gender pay ratio.

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Assurance Item

In 2024 the Board of Directors held a total of 11 meetings, with an individual director attendance rate of 100%, either in person or by proxy. Directors disclosed their interests in matters discussed during the meetings that involved themselves or the legal entities they represent, and abstained from voting. Additionally, the attendance rate for the Audit Committee, the Compensation and Remuneration Committee, and the Integrity Management Committee was also 100%. Directors disclosed their interests in matters discussed during the meetings that involved themselves or the legal entities they represent, and abstained from voting.

Applicable Standards

In 2024, Delpha Construction conducted a full-year statistical analysis of the attendance rates at board meetings, Remuneration Committee meetings, Audit Committee meetings, and Integrity Management Committee meetings.

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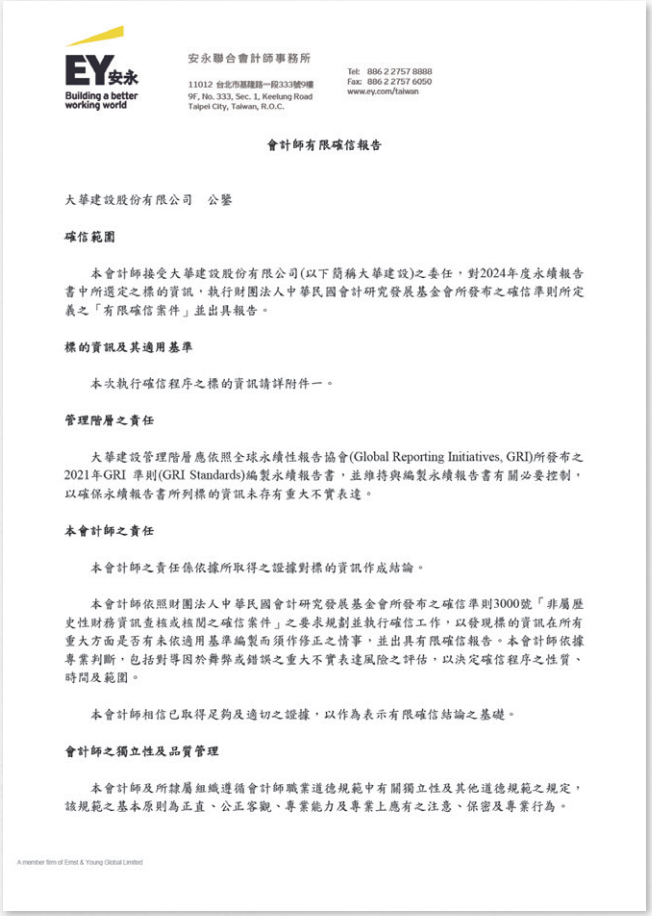
6. CPA Limited Assurance Statement



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會計師有限確信報告

大華建設股份有限公司 公鑒

確信範圍

本會計師接受大華建設股份有限公司(以下簡稱大華建設)之委任，對2024年度永續報告書中所選定之標的資訊，執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準

本次執行確信程序之標的資訊請詳附件一。

管理階層之責任

大華建設管理階層應依照全球永續性報告協會(Global Reporting Initiatives, GRI)所發布之2021年GRI 準則(GRI Standards)編製永續報告書，並維持與編製永續報告書有關必要控制，以確保永續報告書所列標的資訊未存有重大不實表達。

本會計師之責任

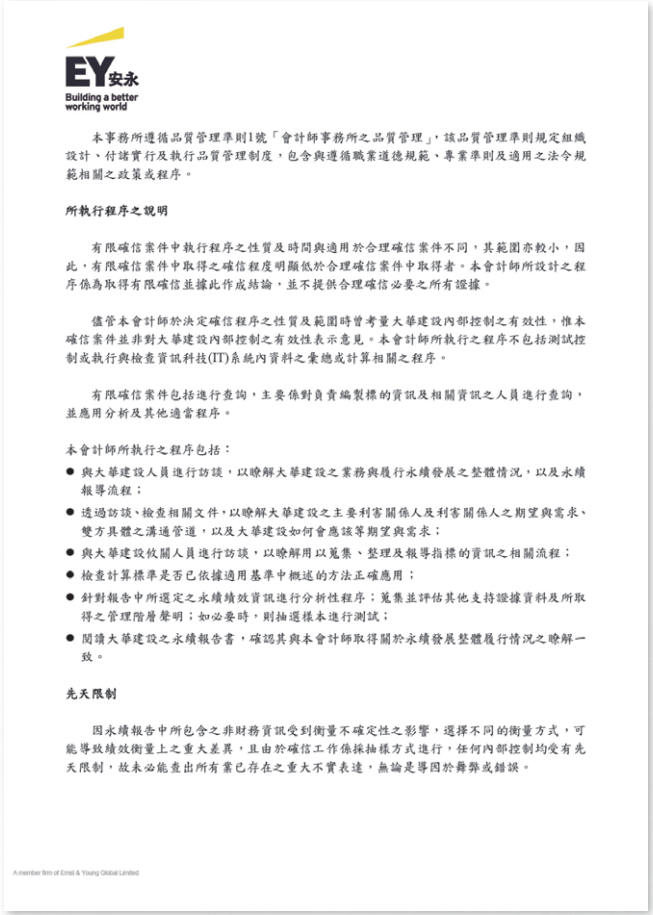
本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師依照財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行確信工作，以發現標的資訊在所有重大方面是否有未依適用基準編製而須作修正之情事，並出具有限確信報告。本會計師依據專業判斷，包括對導因於舞弊或錯誤之重大不實表達風險之評估，以決定確信程序之性質、時間及範圍。

本會計師相信已取得足夠及適切之證據，以作為表示有限確信結論之基礎。

會計師之獨立性及品質管理

本會計師及所隸屬組織遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。



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本事務所遵循品質管理準則1號「會計師事務所之品質管理」，該品質管理準則規定組織設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及適用之法令規範相關之政策或程序。

所執行程序之說明

有限確信案件中執行程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，因此，有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論，並不提供合理確信必要之所有證據。

儘管本會計師於決定確信程序之性質及範圍時曾考量大華建設內部控制之有效性，惟本確信案件並非對大華建設內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技(IT)系統內資料之彙總或計算相關之程序。

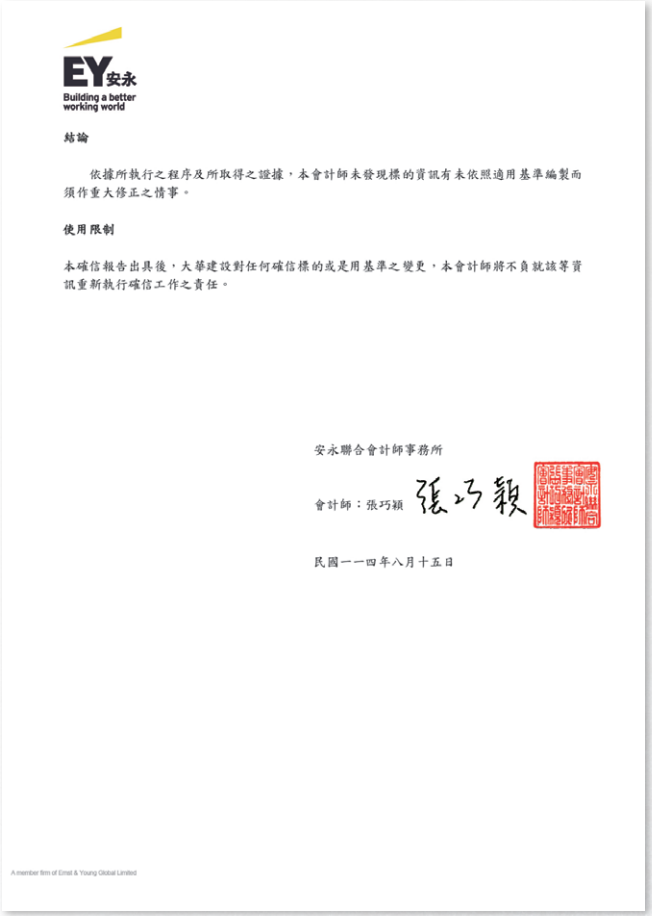
有限確信案件包括進行查詢，主要係對負責編製標的資訊及相關資訊之人員進行查詢，並應用分析及其他適當程序。

本會計師所執行之程序包括：

- 與大華建設人員進行訪談，以瞭解大華建設之業務與履行永續發展之整體情況，以及永續報導流程；
- 透過訪談、檢查相關文件，以瞭解大華建設之主要利害關係人及利害關係人之期望與需求、雙方具體之溝通管道，以及大華建設如何會應該等期望與需求；
- 與大華建設攸關人員進行訪談，以瞭解用以蒐集、整理及報導指標的資訊之相關流程；
- 檢查計算標準是否已依據適用基準中概述的方法正確應用；
- 針對報告中所選定之永續績效資訊進行分析性程序；蒐集並評估其他支持證據資料及所取得之管理階層聲明；如必要時，則抽選樣本進行測試；
- 閱讀大華建設之永續報告書，確認其與本會計師取得關於永續發展整體履行情況之瞭解一致。

先天限制

因永續報告中所包含之非財務資訊受到衡量不確定性之影響，選擇不同的衡量方式，可能導致績效衡量上之重大差異，且由於確信工作係採抽樣方式進行，任何內部控制均受有先天限制，故未必能查出所有業已存在之重大不實表達，無論是導因於舞弊或錯誤。



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結論

依據所執行之程序及所取得之證據，本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

使用限制

本確信報告出具後，大華建設對任何確信標的或是用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

安永聯合會計師事務所

會計師：張巧穎 張巧穎

民國一一四年八月十五日

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附件一：

編號	章節標題	內文標題	標的資訊	適用基準
1	3.2 綠建築與綠建材	3.2.2 綠建築	綠建築指標取得情形	SASB IF-EN-410a.1 Lifecycle Impacts of Buildings & Infrastructure：Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification
2	3.3 環境資源管理	3.3.4 水資源管理	水資源消耗量／水資源密集度	SASB IF-RE-140a.1 Water Management：Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector

綠建築指標取得情形

	台大華	懷生段案	太原路案	大華縱橫	一心段案
等級	銀級	銀級	銀級	銀級	銅及
綠化量	☆	△	△	○	△
基地保水	☆	△	△	○	△
水資源	☆	△	△	○	△
日常節能	☆	△	△	○	△
二氧化碳減量		△	△	○	
廢棄物減量		△	△	○	
污水垃圾改善	☆	△	△	○	△
生物多樣性					
室內環境		△		○	

1.「☆」指已取得綠建築標章證書之指標。
2.「○」指已取得綠建築候選證書之指標。
3.「△」指擬申請候選證書之指標。

公司別	大華建設	華鑑營造	華建開發
年度	2024	2024	2024
水資源消耗量(m3)	539.5301	19,118.0386	25.3205
水資源密集度 (m3/百萬元營收)	0.0886	7.0882	2.9201

註：一度水 ＝1 m3
註：水資源密集度=水資源消耗量/百萬元營收。

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編號	章節標題	內文標題	標的資訊	適用基準
3	5.2 人力組成	5.2 人力組成之員工性別、年齡組成及新進與離職員工	員工組成：以性別/年齡為劃分；員工組成：新進/離職員工	GRI 405: 員工多元化與平等機會 a. 報導組織應報告以下資訊： 就以下多元化類別，組織治理單位的成員百分比： i. 性別； ii. 年齡層：30 歲以下、30-50 歲、50 歲以上； iii. 其它相關的多元化指標（例如：少數或弱勢團體） b. 就以下多元化類別，各項員工類別的員工百分比： i. 性別； ii. 年齡層：30 歲以下、30-50 歲、50 歲以上； iii. 其它相關的多元化指標（例如：少數或弱勢團體） GRI 401-1 新進員工與離職員工 a. 在報導期間內，按年齡層、性別及地區劃分新進員工的總數及比例。 b. 在報導期間內，按年齡層、性別及地區劃分離職員工的總數及比例。

員工組成：以性別/年齡為劃分

公司	大華建設				華鑑營造				華建開發			
性別	男		女		男		女		男		女	
員工類別	管理階層	一般員工	管理階層	一般員工	管理階層	一般員工	管理階層	一般員工	管理階層	一般員工	管理階層	一般員工
29 歲以下	-	2	-	4	-	36	-	-	-	-	-	-
30-39 歲	1	4	-	4	-	25	-	1	-	-	-	-
40-49 歲	3	7	-	6	-	8	-	-	-	-	-	-
50-59 歲	3	1	3	2	-	1	-	-	-	1	-	-
60 歲以上	1	-	-	4	-	-	-	-	-	-	-	-
合計	8	14	3	20	-	70	-	-	-	1	-	-
	45				71				1			
男女比	1		1.05		1		0.01		1		-	
平均年齡	44				31				57			

員工組成：新進/離職員工

公司	大華建設				華鑑營造				華建開發			
類別	新進		離職		新進		離職		新進		離職	
性別	男	女	男	女	男	女	男	女	男	女	男	女
29 歲以下	-	2	1	-	16	-	7	-	-	-	-	-
30-39 歲	1	-	-	-	9	1	2	1	-	-	-	-
40-49 歲	5	-	3	-	2	-	-	-	-	-	-	-
50-59 歲	1	-	-	-	1	-	-	-	-	-	1	-
60 歲以上	-	-	-	-	-	-	-	-	-	-	-	-
合計	7	2	4	-	28	1	9	1	-	-	1	--
	9		4		29		10		-		1	
	13				39				1			
新進/離職比	69%		31%		74%		26%		-		100%	

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編號	章節標題	內文標題	標的資訊	適用基準
4	5.3 員工福利	5.3.1 非擔任主管職務之全時員工薪資	非擔任主管職務之全時員工薪資 大華建設 年度 / 全時員工人數平均數 / 員工薪資-平均數 / 員工薪資-中位數 單位 / (人) / (仟元/人) 2024 / 31 / 1,137 / 1,104 華鐵營造 年度 / 全時員工人數平均數 / 員工薪資-平均數 / 員工薪資-中位數 單位 / (人) / (仟元/人) 2024 / 54 / 964 / - 華建開發 年度 / 全時員工人數平均數 / 員工薪資-平均數 / 員工薪資-中位數 單位 / (人) / (仟元/人) 2024 / - / - / - 註：員工係指扣除經理人、部分工時、任職給薪未滿 6 個月等後之雇用員工人數，並採平均人數計算。薪資總額應計基礎包括本薪、加班費、各項津貼及獎金、員工酬勞等，惟不包含股份基礎給付之費用化估列金額。 男女薪酬比(女性薪酬為 1) 公司 / 大華建設 性別 / 男 / 女 員工人數 / 13 / 20 薪資比 / 1 / 0.83 佔薪資總數比例 / 44% / 56% 公司 / 華鐵營照 性別 / 男 / 女 員工人數 / 69 / 1 薪資比 / 1 / 0.55 佔薪資總數比例 / 99% / 1% 註：華建開發於 2024 年並未有女性員工，故不予揭露。	大華建設 2024 年度依照非擔任主管職務之全時員工薪資及男女薪酬比之全年度統計。

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編號	章節標題	內文標題	標的資訊	適用基準
5	7.1 治理組織	7.1.1 董事會及 7.1.2 功能性委員會	● 董事出席率 100% 2024 年度共召開董事會 11 次，所有董事皆親自或委託出席，出席率達 100%。董事若就議案涉及自身或所代表法人之利害關係，皆依法揭露並主動迴避表決，落實利益衝突管理。 ● 功能性委員會 為強化公司治理職能並協助董事會履行專業監督責任，大華建設依據法規與實務需求設置多個功能性委員會，委員會均由全體獨立董事組成，並定期召開會議，2024 年度各委員會出席率均為 100%（含親自及委託出席）。	大華建設 2024 年度依照董事會、薪酬委員會、審計委員會與誠信經營委員會出席率之全年度統計。