



2022 ESG Report





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About the Delphi Construction ESG Report

Scope and Categorization

The reporting period is from January 1, 2022 to December 31, 2022. The scope coincides with the annual report and encompasses Delphi 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 2022 Delphi 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 chairman 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

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Letter From Management

Looking back at the year of 2022, amidst stable housing policies and the challenge of rising inflation, Delphi Construction has reaped rewards through its unwavering commitment to meeting the demands of self-residence and property ownership. Delphi Construction's steadfast dedication has maintained a trajectory of prudent growth. In terms of operational strategy, Delphi Construction has not only continued to develop suitable real estate in the Greater Taipei area but also set its sights on the peripheral areas of industrial parks nationwide; as well as properties along the high-speed rail, MRT, and Taiwan Railways lines. As of the end of 2022, there are nine development projects still to be released, including the "Huaisheng Section Urban Renewal Project" and the "Taiyuan Road Urban Renewal Project" in Taipei City, and the "Xinbi Section B", "Qingxi Section B", "Sanzuowu Section", "Lejie Section B", and "Shanjie Section" in Taoyuan City, along with the "Fortune" in Taichung City and the "Qing'an Section" in Tainan City. Furthermore, four ongoing projects throughout Taoyuan and Taichung City have been presented for sale, namely the "Metro Building", "Delphi Jing", "The Rising City", and "Centre for the Future".

While pursuing profitability and growth, Delphi Construction is cognizant and welcomes the international movement of environmental protection and social needs. In Taipei City, Delphi Construction continues to invest in urban renewal, advocating the greening of deteriorated construction sites; and actively launching urban transformations to enhance residential living. We have spared no effort towards Eco-friendly construction

materials and incorporating green building certifications into upcoming projects. Delphi Construction strives to reduce resource waste to mitigate the environmental burdens of building lifecycles on the environment; sustainability is woven into the fabric for Delphi Construction and is a core policy for our long-term development.

For over a century, Delphi Construction deeply understands that the prosperity of an enterprise is built on a wholesome foundation of a society with harmony and happiness. Caring for the community and societal contributions are the driving forces for enduring success and longevity. We remain committed to our founding aspirations and the responsibility entrusted unto us by countless families, caring for every minute detail and to provide houses of unforgettable memories for Taiwanese families.

Chairman: Cheng, Ssu-Tsung





Overview of Delphi Construction

Delphi Construction Co., Ltd. (2530.TW) is headquartered in the Neihu District of Taipei City, and primarily engages in real estate development, construction, leasing, and sales. Delphi Construction's business activities are distributed across various locations, including Taipei, New Taipei, Taoyuan, Taichung, and Tainan. Delphi Construction has two subsidiary companies, namely Huajian Construction (Class A Construction) and Huachien Development (Land Development). Through resource sharing and mutual benefits among these three companies, Delphi Construction has established a comprehensive and cohesive construction network. For more details on the Company's business development plans and direction, please refer to Delphi Construction's annual report. In 2022, Delphi Construction and Huachien Development has a total of 9 ongoing construction projects and 4 cases for sale.



Delphi
Construction



8.39 billion
NTD
Capital



4
Sales Cases



Taipei
Headquarters



43
Employees



8
Development
Cases

16F, No. 460, Section 5
Chenggong Rd., Neihu
Dist., Taipei City



HuaChien
Huachien
Development



0.31 billion
NTD
Capital



Taipei
Headquarters



2
Employees



1
Development
Case

16F, No. 460, Section 5 Chenggong Rd., Neihu
Dist., Taipei City



Huajian
Construction



0.35 billion
NTD
Capital



Taipei
Headquarters



44
Employees

16F, No. 460, Section 5
Chenggong Rd., Neihu
Dist., Taipei City



ESG Performance



Environmental



Official
Supporter
of TCFD



Establish environmental
management objectives
for 2023, 2025, and 2030.

2022 Compared with 2020



Reduction in GHG Intensity

GHG Category 1	GHG Category 2
67%	32%



Reduction of
Water Intensity
18%



Reduction of
Power Intensity
19%



Social

Customer Satisfaction Survey Results

(5-point scale)



Average Score

Delivery	Purchase
4.8	4.4



Welfare
Subsidies
10.75 million
NTD\$



Labor
Disputes
0 Case



Establish Labor
Safety Policy
Targets



No occupational
disasters, accidents,
and diseases.



Governance



From loss to
profit in 2022
1.99 billion
NTD\$



Establishes
Integrity
Committee



Audit
Committee
Attendance
100%



Remuneration
Committee
Attendance
100%



Integrity
Committee
Attendance
100%



Board Independent
Representation
43%



Reports of Illegal
Activities
0 Case



1. Sustainable Development Roadmap

1.1 Implementation of Corporate Sustainability

Delphi Construction's Corporate Governance Office is the dedicated corporate social responsibility unit. Through cross-departmental meetings, the evaluation, planning, implementation, confirmation, and reporting of Delphi 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. For 2022, the annual operation and implementation status of sustainable development was presented to the Board of Directors on November 11th.

1.2 Material Topics

To identify stakeholders, Delphi Construction identifies stakeholders in accordance with the AA1000 Stakeholder Engagement Standard. Furthermore, Delphi Construction follows the reporting principles of the GRI Standards (Global Reporting Initiative) for identifying Material Topics. By identifying and managing these Material Topics, Delphi 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

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 Delphi Construction: employees, customers, investors, government entities, and business partners. These stakeholders will be the primary communication targets for addressing the significant issues at hand.

Integrate Sustainability Issues

19 Sustainability Topics

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 19 sustainability issues have been compiled for the year 2022.

Survey and Ranking

114 Questionnaires

Engaging the aforementioned 5 key stakeholders, an online electronic questionnaire was utilized to survey their level of concern regarding each topic. In 2022, a total of 114 questionnaires were collected.

Analysis of Operational Impacts

11 Material Topics

Based on the level of concern expressed by stakeholders regarding each topic, and considering the opinions of Delphi Construction's management, the Sustainability Team further consulted the management to consolidate information on the relative impacts of each subject. Through this process, 11 Material Topics were selected.

Evaluate Impact

3 Major Factors

The Sustainability Team further categorized the 11 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.

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 conducting the survey on the aforementioned 19 sustainability issues, the Sustainability Team selected 11 Material Topics based on the top five concerns of each stakeholder group and the analysis of the operational impacts and risk assessment by Delphi Construction's management.

01 Integrity Management and Legal Compliance

02 Operational Performance

03 Labor rights and handling of occupational safety incidents

04 Construction Quality and Safety

05 Sustainable Customer Service

06 Risk and Crisis Management

07 Green Buildings and Materials

08 Employee Remuneration and Benefits

09 Occupational Health & Safety

10 Climate Change

11 Information Security and Customer Privacy

1.2.3 Impact Significance Assessment

The Sustainability Team comprehensively assessed 11 Material Topics on the economic, environmental, and social aspects, considering actual/potential, positive/negative impacts, and the likelihood of occurrence. Based on the initial results, and after considering the recommendations from the management team, the Material Topics have been ranked according to impact severity.

(1) Quantifying Impact:

The impact severity and likelihood of the significant issues on the economic/environmental/social aspects were rated on a scale of 1 to 5.

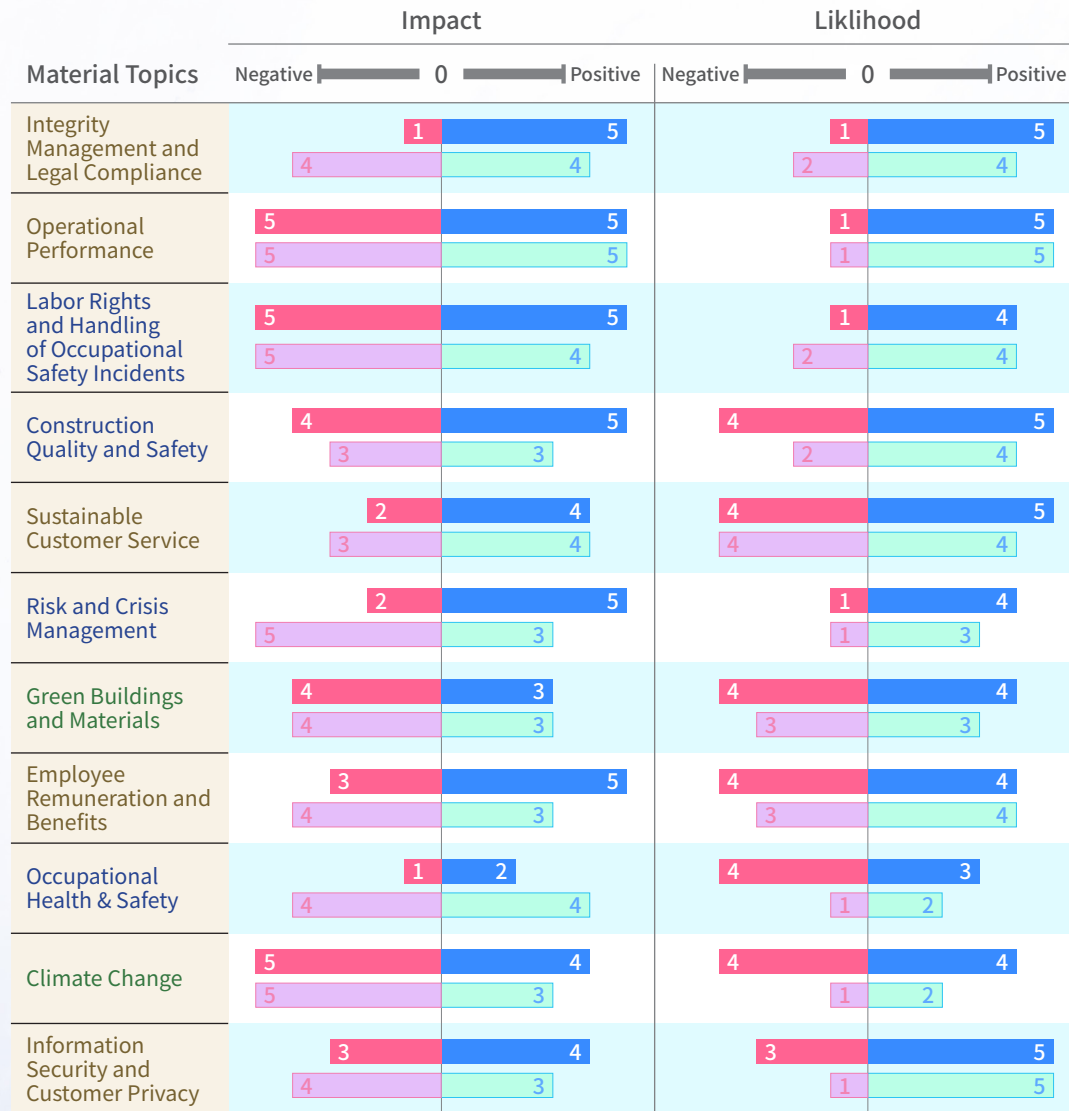
(2) Impact Arrangement:

The Sustainability Team calculated the quantified impact results for the 11 Material Topics, leading to the following assessment:



Material Topics Impact Analysis

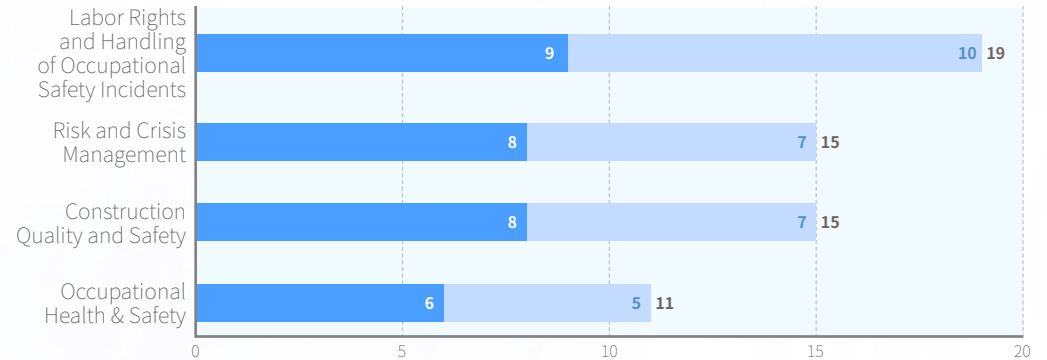
Actual Potential



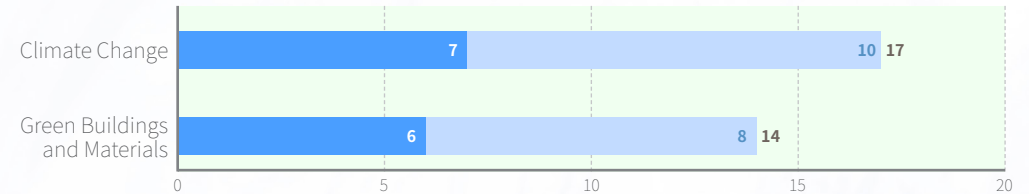
Ranking of impact severity on the economy, environment, and social categories.

Positive Impact Negative Impact

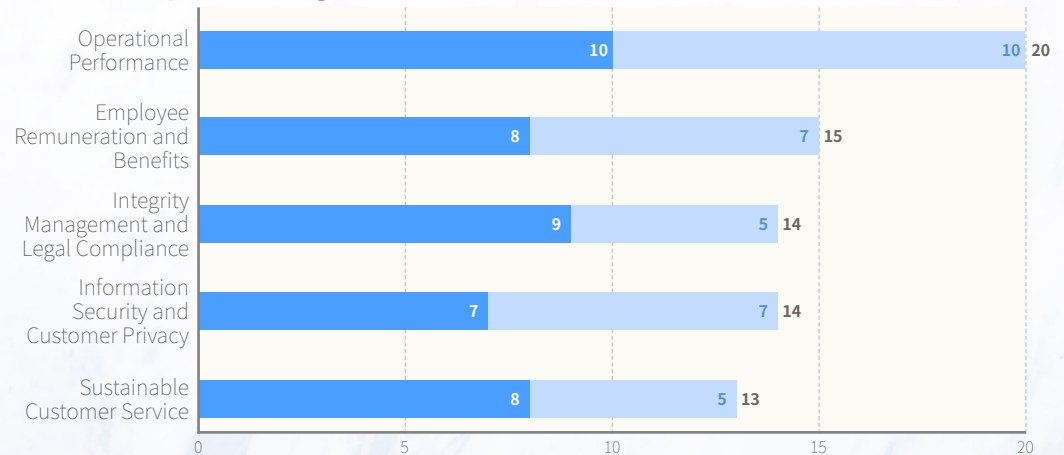
Economic Impact Ranking



Environmental Impact Ranking



Social Impact Ranking





Impact Description and Management Guidelines

- Negative impacts
 + Positive impacts

Number	Material Topics	Corresponding GRI Standard	Impact Description	Response Strategies	Corresponding Chapter
1	Integrity Management and Legal Compliance	205, 206, 307, 419	- Fines, civil damages, criminal liability. + Reduction of operational risks, enhancement of stakeholder trust.	<ul style="list-style-type: none"> Conducting education and training, establishing integrity policies and prevention mechanisms to be routinely reported to the board of directors, internal integrity commitment disclosure. 	7
2	Operational Performance	201	- Decreased employee morale, reduced willingness from bank loans. + Increased investor confidence, revenue growth, increased land acquisition, construction, and sales opportunities.	<ul style="list-style-type: none"> Since 2020, a significant focus has been dedicated towards land acquisition capabilities, increase of sales volume, to drive revenue growth. 	7
3	Labor Rights and Handling of Occupational Safety Incidents	202, 405, 406, 407, 408, 409	- Employee strikes, protests, or occupational accidents; which damage Delphi Construction's reputation and may lead to potential financial liabilities. + Increased cooperation from partners, enhanced engineering quality.	<ul style="list-style-type: none"> Establishing health and safety guidelines. Conducting education, training, and fire drills. 	5
4	Construction Quality and Safety	NA	- Increased construction and material costs, leading to reduced profitability. + Building trust with customers, positive word-of-mouth from existing customers, and lowering of maintenance costs, complaints, and legal disputes.	<ul style="list-style-type: none"> Enhance construction systems, comprehensive review of process flows. 	2
5	Sustainable Customer Service	416, 417	- Increased staffing and financial costs due to rising service demands. + Building long-term, positive relationships with customers, and reducing the likelihood of negative public perception or criticism.	<ul style="list-style-type: none"> Establish timely customer feedback mechanism. Neighborhood services. 	4
6	Risk and Crisis Management	NA	- Loss of operational flexibility. + Converting crises into opportunities, build stakeholders' (shareholders, customers, partners) trust.	<ul style="list-style-type: none"> Establish and implement risk management policies. Developing standard operating procedures for risk management. 	7
7	Green Buildings and Materials	NA	- Increased construction costs. + Reduction of greenhouse gas emissions and pollution, extending building lifespan, phasing out underperforming construction firms.	<ul style="list-style-type: none"> Incorporating green building materials and considering building lifecycle during planning and design phase. Establishing and implementing supplier screening mechanisms. 	3
8	Employee Remuneration and Benefit	401	- High labor costs. + Attracting workforce talent, maintaining low employee turnover.	<ul style="list-style-type: none"> Providing superior employee benefits. Establishing clear promotion and career development mechanisms, ensuring competitive salary structure, and providing diverse development opportunities. Implementing an effective performance evaluation system. 	5
9	Occupational Health & Safety	403	- Fines, civil damages, criminal liability, compensation. + Increased employee work efficiency and stability.	<ul style="list-style-type: none"> Establish occupational health and safety equipment. Provide regular health check-ups for all employees. 	5
10	Climate Change	201, 302, 303, 305, 306, 308	- Extreme climate conditions increase construction difficulty and costs. + Increased rainfall can contribute to the collection of runoff water for construction purposes, reducing the need for additional water resources.	<ul style="list-style-type: none"> Provide cooling and heating equipment during summer and winter respectively. Select building materials that have green building certifications or meet criteria for low energy consumption and low carbon emissions. 	3
11	Information Security and Customer Privacy	418	- Leakage of trade secrets, damage to reputation and potential risk of customers' personal data misuse. + Strengthening information exchange mechanisms with business partners.	<ul style="list-style-type: none"> Implementation of revised and audited operational procedures. Conducting education and training programs. 	4



1.2.4 Stakeholder Engagement

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

Employees

Employees are the cornerstone of Delphi Construction's sustainable development and the Company's most valuable asset. Delphi 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, Delphi Construction aims to continue delivering high-quality professional services to society.

Topics

- Operational performance
- Employee remuneration and benefits
- Occupational health and safety
- Integrity management and legal compliance
- Labor rights and handling of occupational safety incidents

Communication and frequency

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

Customers

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

Topics

- Operational performance
- Sustainable customer service
- Construction quality and safety
- Information security and customer privacy
- Labor rights and handling of occupational safety incidents
- Green buildings and materials

Communication and frequency

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

Shareholders

Shareholders play a vital role in the stable operation and oversight, and Delphi Construction is committed to fulfilling its responsibilities to shareholders. A sound supervisory mechanism and effective interaction with shareholders are pivotal factors that contribute to Delphi Construction's stable operation and sustainable development.

Topics

- Operational performance
- Sustainable customer service
- Construction quality and safety
- Integrity management and legal compliance
- Risk and crisis management

Communication and frequency

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

Partners

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

Topics

- Operational performance
- Sustainable customer service
- Green buildings and materials
- Integrity management and legal compliance
- Construction quality and safety

Communication and frequency

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

Government Entities

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

Topics

- Employee remuneration and benefits
- Risk and crisis management
- Climate change
- Integrity management and legal compliance
- Labor rights and handling of occupational safety incidents

Communication and frequency

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



2 Construction and Management

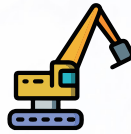
2.1 Land Development and Construction

Building Lifecycle



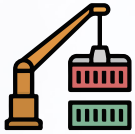
Planning and Design

Selection of excellent architects, civil/structural engineers, and engineering consulting firms to design aesthetically pleasing, refined, and structurally sound products that meet customer needs and comply with legal regulations.



Land Development

Based on the land location, nature, and environmental conditions; in accordance with regional development trends and economic factors; and adhering to principles of integrity; Delphi Construction conducts thorough assessments to offer the most suitable building products.



Construction

With years of construction and contracting experience as foundation, and with a rigorous auditing system in place; every step is taken with stability and diligence. Delphi Construction has absolute confidence in subsidiary Huajian Construction and other carefully selected construction firms, for their construction management and quality control.



Business Sales

For sales and marketing, Delphi Construction engages submissions from multiple sales companies, and selects the most suitable partners for each project, ensuring the high-quality buildings are promoted to the public.



After Sales Service

Delphi Construction values customer rights and regards customer feedback as a driving force for improvement. Delphi Construction embraces the responsibility bestowed upon by customers. After customers purchase our products, Delphi Construction not only provide high-quality buildings but also strive to deliver exceptional service for customer satisfaction.

2.2 Land Development Assessment

Collection of Land Information

Land use has a significant impact on society at large. Before acquiring land, Delphi Construction undergoes a rigorous evaluation and investigation process to ensure that land development aligns with relevant regulations and maximizes the interests of the company, customers, and shareholders.

To gather real-time information on the land market, Delphi Construction proactively collects data on significant government policies, tenders, public infrastructure progress, and market conditions. After ensuring the legality and safety of land development, Delphi Construction conducts profit margin analysis and evaluations, and hold periodic investment review committee meetings, where input from department heads is sought. This collaborative approach helps us ensure that the products we offer to customers are built on a solid foundation and meet the highest standards.

Investigation

- Market information collection
- Filtering broker cases
- Tracking major news

Evaluation

- Current situation assessment
- Property rights assessment
- Regulatory assessment
- Environmental assessment
- Transportation development assessment
- Regional development assessment
- NIMBY assessment
- Risk assessment

Review

Planning and design analysis: Environmental impact assessment, land use control analysis, soil and water conservation plan, traffic impact assessment, urban design review, incentive value analysis, public facility ratio adjustment, rational allocation, lighting, ventilation.

Sales competition analysis: Analysis of competition advantages and disadvantages to determine product positioning and pricing.

Engineering and construction analysis: Site condition survey, NIMBY survey, surrounding environment survey, neighboring property survey, public facility and pipeline survey, etc.

Financial planning analysis: Ensuring turnover rate, construction costs, progress of account receivables, etc.

Legal compliance analysis: Prohibited or restricted construction or airspace restrictions, site investigation, transaction methods, integration of property owners.



Case Development Analysis and Investigation

After acquiring land, Delphi Construction goes through processes such as "Geotechnical Drilling," "Neighboring Property Assessment," and "Structural External Review" to ensure compliance with government regulations and safeguard the personal safety and property of its customers.

Geotechnical Drilling

Geotechnical drilling is a process that involves taking samples of the ground and conducting surveys of the groundwater level. The results of geotechnical drilling are used as a basis for assessing the safety of buildings and determining appropriate design methods. It is an essential preliminary procedure for ensuring the structural safety of construction projects.

Neighboring Property Assessment

Neighboring property assessment is a process that involves conducting visual inspections and measurements of surrounding properties. The findings are recorded in a report, which includes drawings, written descriptions, and photographs. This assessment serves as a reference for comparing any damages that may occur during construction and determining the causes and liabilities of such damages in the event of disputes or claims.

Structural External Review

Structural external review refers to the process of engaging third-party, impartial entities such as civil and structural engineering associations to review the architectural plans of certain cases in compliance with building regulations. The purpose is to ensure the adequacy of the foundation design and structural system configuration, thereby mitigating the risk of structural damage and potential harm to individuals caused by severe natural disasters.

2.3 Urban Renewal and Reconstruction of Dangerous Old Buildings

Apart from the cases listed below, Delphi 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.

	The Urban Green	Huaisheng Section Project	Taiyuan Road Project
	Yunhe St, Da'an District, Taipei City	Section 3, Zhongxiao East Road, Taipei City	Taiyuan Rd, Datong District, Taipei City
Building Time	1997	1960~1961	1965
Consolidation Time	2015 to 2022	2011 to Now	2005 to Now
Number of Rebuilt Households	1 Unit Demolished 28 Newly Built Units	18 Units Demolished 100 Estimated New Units to be Built	74 Units Demolished 402 Estimated New Units to be Built
Status	Completion and Handover	Hearing/Public Hearing	Submit for review by the Deliberation Committee on Urban Renewal
Original Issues	<ul style="list-style-type: none"> ● 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 	<ul style="list-style-type: none"> ● Age of the building exceeds 30 years ● Several illegally constructed buildings encroach on the road space, preventing the development of planned roads ● Building structures are unstable and pose a risk to public safety and passage 	<ul style="list-style-type: none"> ● Age of the building exceeds 30 years ● The original market was found to be sea-sand house, constructed with poor-quality materials, causing severe corrosion of the steel reinforcement and compromising the structural integrity of the building ● The building has been abandoned due to significant concrete degradation and spalling
			



2.4 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, Delphi 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 Delphi Construction can continue to provide high-quality buildings.

2.4.1 Policy and Commitment

In its supplier contracts, Delphi 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 Delphi 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 Delphi 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

2.4.2 Selection of Suppliers

STEP 1 Adhering to Guidelines

Delphi 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 <ul style="list-style-type: none"> Business qualification Engineering experience and track record 2. Content Evaluation <ul style="list-style-type: none"> Workmanship quality Delivery speed Competitive pricing Professional competence Cooperation level 	<ul style="list-style-type: none"> Market analysis Sales capability Product planning Compatibility with the project Submission content Quotation comparison 	<ul style="list-style-type: none"> Service quality evaluation Competitive pricing Workmanship quality Delivery speed Professional competence Cooperation level

**STEP 3** Evaluation Audit

After each of the construction sign-off, warranty, and post-warranty phases, Delphi Construction will continue to monitor the quality and service performance of suppliers and conduct evaluations.

84
Number
of
Suppliers

77 Level A	>80	Preferential contracting based on the current payment terms and conditions.
4 Level B	70-79	Based on the current payment terms and conditions.
1 Level C	60-69	Based on the current payment terms and conditions with an additional 15 days.
1 Unqualified	<60	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.

STEP 4 Continual Improvement

In case where a non-tolerable controversy in a supplier arises, Delphi Construction will immediately cease cooperation and blacklist the offending supplier. For other controversies and issues, Delphi 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.

2.4.3 Review of Construction Standard Operating Procedures

Delphi Construction is committed to delivering high-quality construction to consumers by establishing comprehensive construction systems. From procedural to technical aspects, Delphi 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.

1. 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.

2. 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.

3. 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.

4. 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.

5. Tiling plan

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

6. 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.

7. 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.

**2022 Standard Operating Procedure
Review Meetings**

	Number of Sites	Total Hours
North Huajian Construction Sites	5	12 ^{Note}
Central Huajian Construction Sites	2	204
Externally Contracted Construction Site	1	4 ^{Note}

Note 1: Due to the COVID-19 pandemic, physical review meetings were suspended at the construction sites in the northern region from January to August 2022. However, each site has provided SOP plan documents according to the project schedule.

Note 2: Externally contracted construction sites obtained the occupancy permits in August 2022.



3 Environmentally Sustainable Low Carbon Products

3.1 Climate Change Risk Management

In March 2022, Delphi 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. Delphi Construction explores potential financial impacts on business operations and considers incorporating management measures into the overall risk management mechanism of the company.

Climate Governance

The Board of Directors of Delphi Construction serves as the highest supervisory body for climate policy and risk management, with the goal of complying with regulations and promoting and implementing comprehensive risk management across the company. Under the Board of Directors, there is a Risk Management Team led by the General Manager and composed of top executives from various departments. The Risk Management Team is responsible for identifying and managing economic, environmental, and social issues, as well as their associated risks and opportunities; and regularly report to the Board of Directors.

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 Delphi Construction and develop response strategies based on the assessment results of the risk analysis. These strategies aim to enhance resilience to climate change impacts.

Climate Change Scenario (Stress) Test

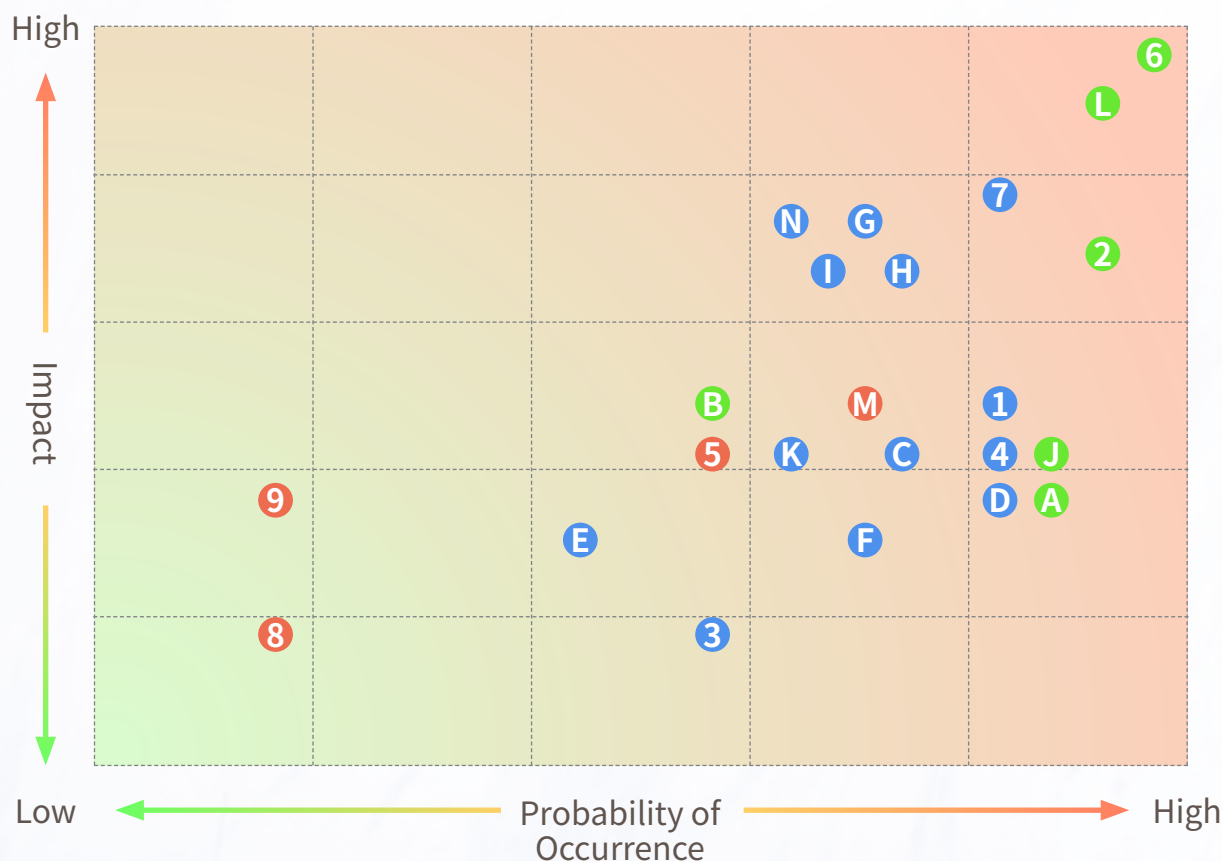
As part of the risk assessment process, Delphi Construction conducts impact analyses for its developing and operational projects based on appropriate climate scenarios, as outlined in the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report (AR5). The following areas are considered in the analysis:

Risk Type	Tool	Scenario Selection	Assessment
Risks of Floods	Climate Change Disaster Risk Adaptation Platform	IPCC PCR8.5	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 Information and Adaptation Knowledge Platform (TCCIP)	IPCC PCR2.6	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.
		IPCC PCR8.5	

Note: In the IPCC-AR5, four Representative Concentration Pathways (RCPs) are defined: RCP 2.6, RCP 4.5, RCP 6.0, and RCP 8.5. These pathways represent different levels of radiative forcing per square meter in 2100: 2.6, 4.5, 6, and 8.5 watts, respectively. RCP 2.6 represents a scenario with aggressive carbon reduction and mitigation measures, while RCP 8.5 represents a scenario of high warming and business-as-usual (BAU) emissions.



Climate Change Materiality Matrix



Short-term risks : 1-3 years

Medium-term risks : 3-10 years

Long-term risks : 10+ years

Risks

- 1 Increase in greenhouse gas emission costs
- 2 Regulatory authorities increasing oversight efforts regarding energy efficiency
- 3 Shift in customer preferences
- 4 Transitioning to low-carbon technologies may incur conversion costs
- 5 Replacing existing products and services with low-carbon alternatives
- 6 Rising costs of raw materials
- 7 Increased occurrence of extreme weather events
- 8 Rising sea levels
- 9 Rising average temperature

Opportunities

- A Participation in renewable energy projects and adoption of energy-saving measures
- B Obtaining incentives from the public sector through carbon offset mechanisms
- C Use of low-carbon energy sources
- D Utilizing energy-efficient rated materials
- E Establishing brand value
- F Diversifying business activities
- G Enhancing customer trust
- H Adoption of green building practices
- I Development of new products and technologies
- J Reuse of construction resources
- K Use of high-performance products
- L Enhancing climate resilience
- M Diversifying energy sources
- N Promote green operations and smart buildings



Climate Change Materiality Matrix

Risks	Opportunities	Potential Financial Risks	Response Strategy
Transformation risks/opportunities			
1 Increase in greenhouse gas emissions costs	A Participation in renewable energy projects and adoption of energy-saving measures B Obtaining incentives from the public sector through carbon offset mechanisms C Use of low-carbon energy sources	1. Carbon fee expenditures. 2. Deployment of carbon reduction equipment.	1. Develop low-carbon operational methods, such as paperless offices and smart energy-saving devices. 2. Improve energy efficiency and optimize resource management processes. 3. Purchase renewable energy certificates to support renewable energy development and increase proportion of renewable energy use. 4. Actively seek low-carbon incentives to reward volume balancing costs.
2 Regulatory authorities increasing oversight efforts regarding energy efficiency	D Utilizing energy-efficient rated materials	1. Increased operational costs due to use of specific materials to comply with latest regulations. 2. Possible fines for non-compliance with regulatory requirements imposed by regulators.	1. Proactively understanding policy trends and international standards and formulating strategies in advance. 2. Obtaining various environmental certifications for project designs, and striving to comply with regulations and to exceed standards.
3 Shift in customer preferences	E Establishing brand value F Diversifying business activities G Enhancing customer trust	1. Failure to grasp market trends, leading to negative impacts to sales and profits. 2. Slower completion and delayed revenue recognition due to extended handover process.	1. Enhance the brand value of "sun, air, water" and incorporate more sustainable building elements. 2. Gain insights into market trends and conduct customer demand surveys.
4 Transitioning to low-carbon technologies may incur conversion costs	H Adoption of green building practices I Development of new products and technologies	1. Increase in research and development and service costs. 2. Adoption of low-carbon materials and construction methods.	1. Implementation of green building equipment in projects and actively obtaining green building certifications. 2. Development of low-carbon service models to increase operational revenue.
5 Replacing existing products and services with low-carbon alternatives			
6 Rising costs of raw materials	J Reuse of construction resources K Use of high-performance products	1. Increase in raw material costs, leading to higher expenses. 2. Scarcity of low-carbon raw materials and technologies, causing project delays and increased costs.	1. Identify environmentally conscious and climate-responsible suppliers. 2. Improve energy efficiency to reduce production costs.
Physical risks/opportunities			
7 Increased occurrence of extreme weather events	L Enhancing climate resilience	1. Changes in material resource availability leading to supply chain disruptions. 2. Project delays increasing construction safety risks. 3. Existing construction products experiencing damage.	1. Enhance personnel's environmental health and safety education and training. 2. Diversify procurement sources for raw materials to reduce risks. 3. Evaluate whether the land is located in high-risk areas when purchasing land.
8 Rising sea levels	M Diversifying energy sources		
9 Rising average temperature	N Promote green operations and smart buildings	1. Increase in electricity consumption, leading to higher operating costs.	1. Promote smart buildings and energy-efficient measures to enhance energy efficiency.



3.2 Green Buildings and Materials

Building Lifecycle

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

1. Building Planning and Design

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



2. Building Materials Production and Transportation

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



3. Construction and Building Process

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



4. Daily Building Operation and Maintenance

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



5. Building Renovation and Repair

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



6. Building Demolition and Waste Management

Handle construction waste properly to avoid secondary environmental pollution.



7. Material Treatment and Recycling

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



3.2.1 Green Buildings

9 Major Evaluation Indicators for Green Buildings

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 Certification Label.
- Green Building Certification Label to be applied.

	The urban green	Huaisheng Section Urban Renewal Project	Taiyuan Road Urban Renewal Project	Centre for the Future
	Silver	Silver	Silver	Silver
1. Biodiversity				
2. Greenery	●	○	○	○
3. Base water retention	●	○	○	○
4. Daily energy saving	●	○	○	○
5. Carbon dioxide reduction		○	○	○
6. Waste reduction		○	○	○
7. Indoor environment		○		○
8. Water resources	●	○	○	○
9. Sewage and waste reduction	●	○	○	○

If the planning and design of a building align with the aforementioned principles of green buildings and successfully pass the review process, the Ministry of the Interior will issue a "Candidate Green Building Certificate" or a "Green Building Label".



3.2.1 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 (RF)

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, Delphi 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.



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.

3.3 Environment and Resource Management

Starting from 2022, in response to the adjustment of reporting boundaries, additional energy data collection and greenhouse gas inventory have been implemented for construction sites. However, due to difficulties in obtaining certain activity data, such as construction machinery, forklifts, and transport vehicles from subcontractors, direct greenhouse gas emissions are not disclosed. Only the indirect greenhouse gas emissions from electricity consumption are included in the statistics. The following information pertains to the area of usage:



Offices

2020: 980.49 m²

(Including Delphi Construction Taipei Office Area, and Huachien Development Office)

2021: 966.48 m²

(Including Delphi Construction Taipei and Taichung Offices)

2022: 1,129.12 m²

(Including Delphi Construction Taipei and Taichung Offices, Huachien Development Office)



Sites

Electricity consumption area:

34,288.60 m², including 8 construction sites that have utilized electricity based on the project progress.

Greenhouse gas emissions area:

36,514.03 m², including 9 construction sites that have undergone greenhouse gas inventory based on the project progress.

Water resource consumption area:

1,658.59 m², including 2 construction sites that have utilized water resources based on the project progress.



Area of self-owned assets

365.02 m². Since 2022, these self-owned assets are vacant houses with no occupants, they are not subject to inventory assessments.



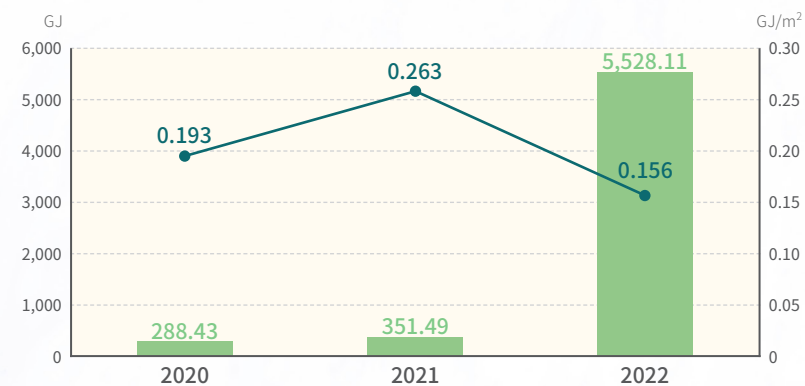
3.3.1 Management Policies

	2023 Goals	2025 Goals	2030 Goals
1. GHG Category 1 emission intensity of less than 0.25 kg/m ² .	●	●	●
2. GHG category 2 emission intensity of less than 25 kg/m ² .	●	●	●
3. Construction waste generation intensity of less than 0.30 tonnes/m ² .	●	●	●
4. Electricity consumption intensity of less than 0.18 GJ/m ² .	●	●	●
5. Water resource consumption intensity of less than 0.6 m ³ /m ² .	●	●	●
6. Strengthen the integration of climate-related financial information in decision-making mechanisms.	●	●	●
7. Initiate research on important international sustainability and environmental questionnaires such as CDP and DJSI.	●		
8. Gradually introduce ISO 14001 and ISO 14064-1 third-party certification processes.		●	
9. Progressively respond to and review important international sustainability and environmental questionnaires such as CDP and DJSI.		●	
10. Implement ISO 14001 and ISO 14064-1 third-party certification processes.			●
11. Regularly respond to and review important international sustainability and environmental questionnaires such as CDP and DJSI.			●

3.3.2 Energy Management

Company Power Consumption

■ Power Consumption ● Power Intensity



	2020	2021	2022
Power Consumption GJ ^{Note}			
Offices	287.57	350.63	401.96
Sites	-	-	5,126.15
Own Assets	0.86	0.86	-
Total Consumption	288.43	351.49	5,528.11
Power Intensity GJ/m²			
Office	0.35	0.585	0.356
Sites	-	-	0.150
Own Assets	0.002	0.002	-
Total Consumption	0.193	0.263	0.156

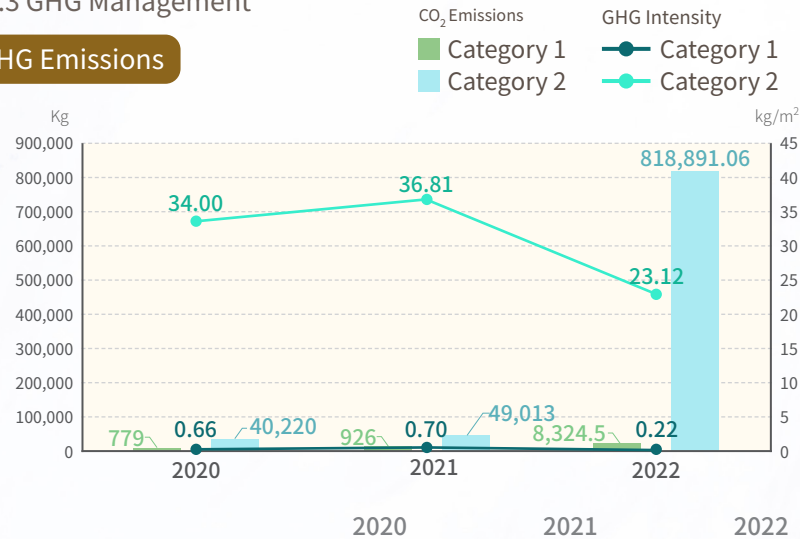
Note: 1 kWh=3600000 J=0.0036 GJ

Note: Power Intensity = Power Consumption / Area



3.3.3 GHG Management

GHG Emissions

Category 1 CO₂ Emissions Kg

	2020	2021	2022
Direct Emissions	779	926	8,324.50

Category 2 CO₂ Emissions Kg

	2020	2021	2022
Offices	40,100	48,893	56,868.64

	2020	2021	2022
Site	-	-	762,022.42

	2020	2021	2022
Own Assets	120	120	-

	2020	2021	2022
Total Emissions	40,220	49,013	818,891.06

GHG Intensity Kg/m²

	2020	2021	2022
Category 1	0.66	0.70	0.22

	2020	2021	2022
Category 2	34.00	36.81	23.12

Note:
According to data provided by the Bureau of Energy,
Ministry of Economic Affairs

2020 Power carbon emission factor = 0.492kg CO₂/kWh

2021 Power carbon emission factor = 0.502kg CO₂/kWh

2022 Power carbon emission factor = 0.502kg CO₂/kWh

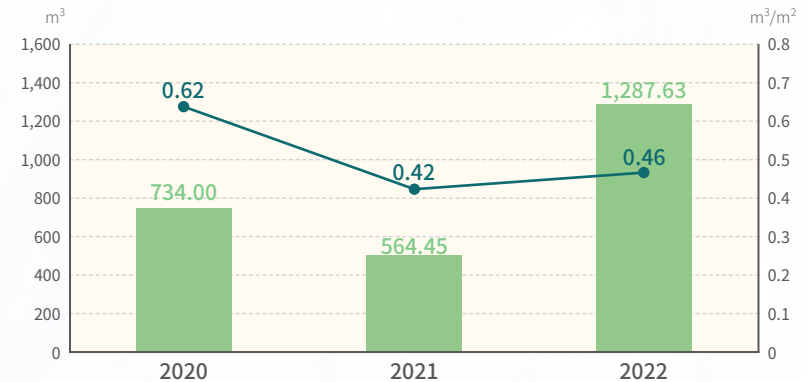
Note: Since the EPA has not announced the Global Warming Potential (GWP) value for R600 refrigerant, it is not included in the inventory calculation.

3.3.4 Water Resource Management

Company Water Consumption

Water Consumption Water Intensity

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.

Water Consumption m³

	2020	2021	2022
Offices	715.00	545.45	671.11

	2020	2021	2022
Sites	-	-	616.52

	2020	2021	2022
Own Assets	19.00	19.00	-

	2020	2021	2022
Total Intensity	734.00	564.45	1,287.63

Water Intensity m³/m²

	2020	2021	2022
Offices	0.87	0.56	0.59

	2020	2021	2022
Sites	-	-	0.37

	2020	2021	2022
Own Assets	0.05	0.05	-

	2020	2021	2022
Total Intensity	0.62	0.42	0.46

Note : Dimension is 1 m³ as on water bills

Note : Water Intensity = Water Consumption / Area



3.3.5 Green Action

Energy and Carbon Consumption Measures

Office and site energy saving actions



Electricity

1. Implementation for turning off lights during lunch breaks.
2. Installed curtains and shades on windows to save air conditioner electricity consumption, set the offices temperature between 26 and 28 degrees Celsius and a shutdown timer.
3. Partial energy-saving LED lighting usage.
4. Respond to the "Earth Hour" energy-saving and carbon reduction campaign by turning off the lights for one hour and promoting a low-carbon lifestyle.
5. Set up electric lunch boxes to uniformly heat meals.
6. Shut down the main power during off-hours, keeping only the minimum power required.
7. Replace all old refrigerators with energy-efficient and power-saving inverter refrigerators.
8. Activate the automatic energy-saving mode on photocopiers when they are idle.

Water
Resource

1. Periodically check the water flow and detect any leakage in the restroom and pantry area.
2. Install sensor-activated faucets and adjust the flush volume of toilets with valves, conducting daily inspections for any water seepage.
3. Opt for drought-resistant plants for office greening and schedule watering during early mornings or evenings in summer to reduce plant water evaporation.



Waste

1. Implement document digitization and utilize email for communication to reduce paper usage for contact forms and official documents.
2. Print double-sided documents or utilize scrap paper for printing, while prioritizing the use of recycled paper.
3. Educate employees on proper environmental concepts and waste sorting methods.
4. Encourage the use of personal utensils and cutlery.
5. Appoint dedicated personnel to manage waste recycling and disposal.



Others

1. Optimize and increase the frequency of remote video conferencing systems to reduce the need for personnel to travel for meetings.

Energy-saving and carbon reduction measures for projects.



Utilize hollow polystyrene floor panels with excellent sound insulation and thermal insulation properties to reduce the need for air conditioning and consequently reduce energy consumption.



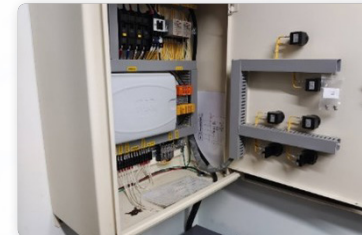
PE foam insulation is applied as a protective layer around the hot water pipes to provide thermal insulation, preventing heat energy loss.



Exterior and landscape lights are installed with secondary wiring, allowing for timed switching and customizable schedules. This allows for adjusting the lighting switch timing according to the seasonal variations in daylight hours, helping to save electricity.



The hot water pipes in standard indoor floors are covered with galvanized steel pipes to prevent heat loss.



Rainwater harvesting system is installed in the equipment room to effectively utilize rainwater.



The water resource automatic irrigation system (1st floor) can be configured with precise measurement settings for different plant species, allowing watering to be done according to predetermined time and frequency, thus saving unnecessary water consumption.



Lightweight partition walls are used to reduce the building load and optimize the use of structural materials.



Lighting in each elevator lobby are equipped with infrared motion sensors, automatically turning on when there is movement and turning off when there is no movement, reducing electricity consumption.



3.4 Waste Management

3.4.1 Generation of Waste

Delphi 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 Delphi 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 2022, there were no occurrences of exporting waste to foreign countries, nor were there any environmental litigations or related incidents.

Area	Project	Construction Waste (Ton)	Intensity (Ton /m ²)
Taipei	The Urban Green	516	0.10
	Central One ^{Note 1}	-	-
Taoyuan	Metro Building	1,748	0.29
	The Rising City	1,448	0.06
	Delphi Jing	272	0.14
	Qing Xi Section B ^{Note 2}	-	-
	Shanjie Section ^{Note 2}	-	-
Taichung	Fortune	61	0.03
	Centre for the Future ^{Note 2}	-	-
Total		4,050	0.09

Note 1: Central One was issued a usage permit in January 2022.

Note 2: Qing Xi Section B, Shanjie Section and Centre for the Future have not yet begun the clearance and disposal of construction waste according to project schedules.

3.4.2 Measures to Reduce Construction Waste

1. Accurate ordering and proper storage



Handle fragile materials such as cement with care to reduce waste and damage.



Strictly control materials to avoid duplicate orders.



Steel bars are ordered using standardized lengths to reduce wastage caused by irregular lengths.

2. Construction automation



Greenery irrigation of construction site fences using electronic controllers, which can be programmed to accurately measure the water quantity based on the specific plant types, and irrigate according to predetermined schedules and frequencies, saving unnecessary water consumption.



Using energy-efficient fluorescent lights for nighttime illumination, and setting electronic controllers to control the lighting schedule, to avoid wasting electricity when there is no activity or occupancy.



Automatic irrigation system with rainwater sensor, which stops the irrigation system during rainy days.



3. Usage of recycled building materials



Formwork material classification, promoting reuse and reducing disposal.



Reuse of protective foam padding.



Waste pipe material recycling for use as spare parts.



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

3.5 Environmental Expenditures

In 2022, Delphi Construction had a total of one environmental, social, and economic penalty incident with a total fine amount of NTD \$3,600. There were no major penalties, and the violations have been rectified.



Description of Violation:

Violated Article 27, Clause 11 of the Waste Disposal Act by contaminating the designated cleaning area.



Actions Taken for Improvement:

The fine has been paid, and immediate action was taken to clean up the contamination upon being notified of the incident. Subsequent measures include enhancing personnel training.

4. Adopt pollution prevention measures



Sprinkling water mist on the construction site's vehicle access roads, material storage and soil disposal areas, sloping work areas, and exposed ground to prevent dust from being stirred up.



During the pouring of structural floors, protect the surrounding roads and parked vehicles on the construction site to minimize pollution to nearby vehicles.



The construction site has measures in place for the treatment and disposal of vehicle mud, wastewater from cleaning soil and earthwork equipment, as well as wastewater from underground works. These measures include sludge settling, filtration, sludge removal, and proper drainage.



A car wash station and high-pressure washing equipment are set up to prevent vehicles from carrying dirt or other pollutants when transporting waste materials, thus avoiding soil and air pollution in nearby communities.



Sealed trucks are used to transport wet soil or when transporting dry soil, the vehicle is covered with dust-proof plastic sheets to prevent soil dust pollution during the transportation of waste soil.

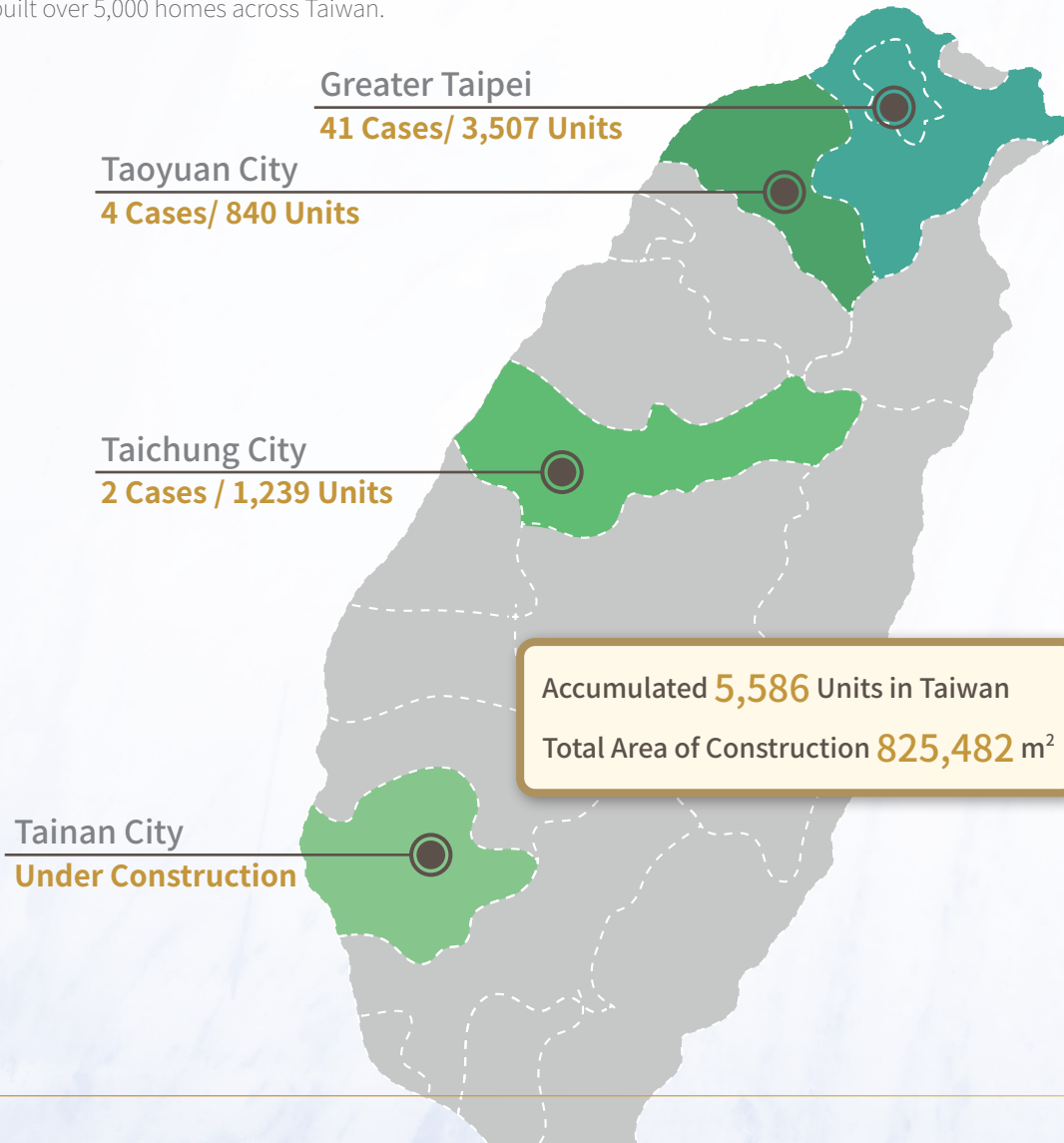


Perimeters of the construction site are fenced off and pedestrian safety corridors are established to prevent soil dust pollution and ensure pedestrian safety.



4 Attentive Customer Service

Delphi 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 2022, Delphi Construction has built over 5,000 homes across Taiwan.



4.1 Customer Sustainable Service



Comprehensive Inspection and Handover Process

Buying a house is a lifelong commitment between Delphi Construction and our customers. From the moment a customer places an order, through the subsequent processes of inspection, handover, management, maintenance, and repairs, Delphi Construction approaches each home with honesty and prudence. We put our heart into it so that our customers can have peace of mind.

- Accompany customers throughout the entire inspection process and document any deficiencies.
- Promptly repair and conduct re-inspection.
- Property ownership transfer.
- Handover of the property.
- Handover of public facilities, while providing the "Certificate of Non-Radiation Contamination for Rebars," "Inspection Certificate of Concrete Chloride Ion Content," and "Testing Reports for Non-Use of Seashore Sand" to the community management committee.
- Assisting with the transfer of utility accounts (water and electricity).



Sustainable Warranty and Maintenance

Delphi Construction provides a "Service Manual" and "House User Manual" upon property handover. These manuals include instructions for maintenance and upkeep of building materials and equipment, information about warranty coverage, repair fees, and after-sales service. We also provide contact information for relevant suppliers, allowing customers to receive comprehensive consultation and support when needed.

2022 Delphi Construction New Project Warranty and Soundproofing Equipment Information

	Structure (year)	Waterproofing (year)	Materials (year)	Soundproofing Equipment
Metro Building	15	1	1	×
Delphi Jing	15	3	1	×
The Rising City	15	3	1	○
Centre for the Future	15	3	1	○
Fortune	15	3	1	○

Delphi Construction Warranty and Soundproofing, Charging Equipment Installation Goals

15	3	1	○	○
Structure (year)	Waterproofing (year)	Materials (year)	Soundproofing Equipment	Charging Pile Cable Trough

Customer Care and Feedback

Delphi 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.



Repairs

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

Customer Privacy Protection

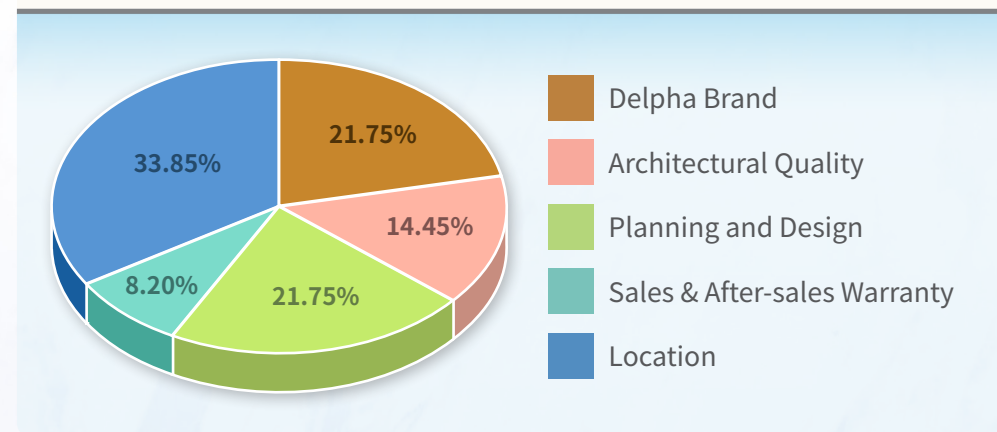
Delphi Construction values the protection of customer privacy, and ensures that the collection, processing, and utilization of personal data comply with the regulations domestically. Delphi Construction have established appropriate control measures and protective measures.

4.2 Customer Satisfaction Survey

Delphi 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. Delphi Construction develops improvement plans for areas with lower ratings and continuously strives to enhance the customer experience.

Customer Satisfaction Survey Results

Item	Delivery	Purchase	Warranty
Architectural planning	4.8	4.4	There is no satisfaction survey data available for the warranty period as no customers requested repairs during this period.
Seismic design	4.9	4.5	
Visual design	4.8	4.5	
Construction schedule	5.0	4.4	
After-sales and warranty services	4.7	-	
Delivery speed	4.9	-	
Average score	4.8	4.4	-





5 Diversity, Foundation of Sustainability

5.1 Human Rights Issues

Delphi Construction complies with the relevant labor laws and regulations of our country, as well as the universal values in the United Nations Universal Declaration of Human Rights, United Nations Guiding Principles on Business and Human Rights, United Nations Global Compact, and International Labor Organization. Delphi Construction has assigned the Corporate Governance Office as the responsible unit to prioritize and strictly adhere to the following important human rights issues:

01 Equality and Diversity

- Develop the "Sustainable Development Code of Conduct" in accordance with the law, focusing on gender equality, labor rights, and non-discrimination, actively ensuring diversity and inclusion without any differential treatment.
- Establish the "Whistleblowing and Disciplinary Measures for Preventing Workplace Sexual Harassment" to provide an effective and appropriate complaint mechanism.
- Value female employees and strive for long-term promotion of female executives and senior managers. Currently, female executives account for 40% of the total number of management positions.

02 Reasonable Working Conditions

- Establish legal and reasonably managed working hour plans and provide salaries, vacation time, and benefits that comply with legal regulations.

03 Occupational Health and Safety

- Regularly conduct health examinations and comply with labor safety and health laws and regulations.
- Amid the global COVID-19 pandemic, continue to implement comprehensive management measures for personnel access control, office sanitation, and employee self-protection measures.

04 Freedom of Association

- Delphi Construction does not have labor unions, but employees are free to form social clubs.

05 Diverse Labor-management Communication Channels

- Regularly hold labor-management meetings to effectively address labor-related issues through open communication.
- In 2022, Delphi Construction held a total of 4 labor-management meetings, ensuring harmonious and stable labor-management relations, with no labor disputes reported during the year.

5.2 Demographics

Composition: Gender / Age	M Management N Non-management											
	Delphi Construction				Huajian Construction				Huachien Development			
	Male		Female		Male		Female		Male		Female	
Age	M	N	M	N	M	N	M	N	M	N	M	N
20-29	-	3	-	3	-	27	-	1	-	-	-	-
30-39	1	4	-	4	-	12	-	-	-	-	-	-
40-49	0	5	-	6	-	4	-	-	-	-	-	-
50-59	4	1	3	1	-	-	-	-	-	2	-	-
60+	-	5	-	3	-	-	-	-	-	-	-	-
Total	5	18	3	17	-	43	-	1	-	2	-	-
	43		44		2							
M:F Ratio	1	0.87			1	0.02			1	0		
Average Age	45		30		54							

Composition: New Employees/ Exited Employees	M Male F Female											
	Delphi Construction				Huajian Construction				Huachien Development			
	New Employees		Exited Employees		New Employees		Exited Employees		New Employees		Exited Employees	
Age	M	F	M	F	M	F	M	F	M	F	M	F
20-29	2	1	-	-	19	1	10	-	-	-	-	-
30-39	2	-	1	-	6	-	3	-	-	-	-	-
40-49	3	-	2	1	1	-	1	-	-	-	-	-
50-59	-	-	-	-	-	-	-	-	-	-	-	-
60+	1	-	2	-	-	-	-	-	-	-	-	-
Total	8	1	5	1	26	1	14	-	-	-	-	-
	9		6		27		14		-		-	
	15		41		-		-		-		-	
New Employees/ Employee Exits Ratio	60%		40%		66%		34%		-		-	



Employee Composition Based on Educational Background

Education	Delphi Construction		Huajian Construction		Huachien Development	
	Employees	Ratio	Employees	Ratio	Employees	Ratio
Doctorate	-	-%	-	-%	-	-%
Masters	2	5%	6	14%	1	50%
Bachelors	34	79%	34	77%	1	50%
Associate Degree	3	7%	2	5%	-	-%
High School	2	5%	2	5%	-	-%
Below High School	2	5%	-	-%	-	-%
Total	43	100%	44	100%	2	100%

Employee Composition Based on Position

Title	Delphi Construction		Huajian Construction		Huachien Development	
	Male	Female	Male	Female	Male	Female
Vice President	1	-	-	-	-	-
Associate	-	-	-	-	-	-
Manager	3	-	-	-	-	-
Assistant Manager	7	4	-	-	-	-
Senior Officer	4	2	-	-	-	-
Site Superintendent	-	-	6	-	-	-
Senior Specialist/ Supervisor	3	2	1	-	-	-
Associate Supervisor	-	-	7	-	-	-
Specialist	2	9	-	-	-	-
Engineer	1	-	27	1	-	-
Assistant Specialist	-	2	-	-	-	-
Others	2	1	2	-	2	-
Total	23	20	43	1	2	-
	43		44		2	

Employee Composition Based on Employment Type

Type	Delphi Construction	Huajian Construction	Huachien Development
Long-term employees	43	44	2
Temporary employees	-	-	-
Full-time employees	41	43	2
Part-time employees	2	1	-

5.3 Employee Welfare

5.3.1 Non-supervisory full-time employee salaries

Delphi Construction ensures that employee salaries are in line with industry standards. Performance evaluations are conducted annually, and salary adjustments are made based on the evaluation results. The criteria for salary adjustments not only consider market competitiveness but also emphasize fairness and reasonableness in salary distribution.

emphasize fairness and reasonableness in salary distribution.

	Employee Average	Employee Salary Average	Employee Salary Median	Industry Competitor Median	Delpha Employee Salary Median Compared to Industry Median
Year	(Person)	(NTD Thousand / Person)			
Delpha Construction					
2020	22	978	867	846	+21
2021	26	1,059	989	888	+101
2022	28	1,104	896	-	-
Huajian Construction					
2022	19	977	857	-	-
Huachien Development					
2022	2	1,292	1,292	-	-

Note: The term "employees" refers to the number of employed staff members after deducting managers, part-time employees, and those who have been employed for less than 6 months. The calculation is based on the average number of employees. The total salary amount includes basic salary, overtime pay, allowances, bonuses, and employee rewards, but does not include estimated expenses for equity-based compensation.

Gender Pay Equality (Ratio with Females as 1)

	Delphi Construction	
	Male	Female
Gender		
Person	14	16
Ratio	1.14	1
Percentage of total salary	53%	47%

Note: Huajian Construction, Huachien Development did not have any female employees in 2022, therefore it is not disclosed.



5.3.2 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.

Health Checkups

Employees are provided with a health checkup once every 2 years for their physical well-being.

Employee Insurance

In accordance with the law, Delphi Construction provide labor insurance and national health insurance, and also offer group insurance plans for the well-being of our employees.

Employee Housing Purchase Discounts

Delphi Construction offers employees a housing purchase discount once every 5 years, encouraging them to purchase houses developed by Delphi Construction and supporting them in starting a family and establishing their own homes.

Club Participation

Delphi Construction encourages employees to establish various types of clubs that promote physical and mental well-being. These clubs are supported by the Employee Welfare Committee, and currently include a golf club, yoga club, and badminton club.

Car Purchase and Fuel Subsidies

Delphi Construction provides car purchase subsidies to employees at the level of Assistant Manager and above once every 5 years. Additionally, employees who use their own vehicles for business purposes are eligible for fuel subsidies.

Employees' Welfare Committee

The Welfare Committee strives to promote various employee benefits. In addition to marriage, childbirth, funeral subsidies, holiday bonuses, travel subsidies, and departmental gatherings; in 2022, special project applications were provided for employee travel, e-commerce vouchers, dining and accommodation vouchers, tablet computer purchasing subsidies, and department store vouchers.

In 2022, a total of NTD \$5,629,833 was disbursed.

Welfare Subsidies

Delphi Construction provides marriage bonuses, childbirth bonuses, disaster subsidies, travel subsidies, employee and children scholarships, birthday bonuses, holiday bonuses, funeral subsidies, rent subsidies, and more.

In 2022, a total of NTD \$10,745,985 was disbursed.

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 2022, there were 3 male employees and 2 female employees who utilized parental leave. However, no employees applied for unpaid parental leave, so the reemployment rate and retention rate cannot be calculated.



5.4 Talent Development

5.4.1 Professional Certification

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

5.4.2 Education & Training

External Education and Training

In 2022, a total of 268 hours of education and training were conducted, with 28 participants. The total cost of the training was NTD \$59,560.

	Male		Female	
	Management	Non-management	Management	Non-management
Person(s)	1	10	3	3
Training Hours	12	188	46	22
Average Training Hours	18.18		11.33	



Internal Education and Training

Course Name	Course Type	Hours	Person(s)
Auditing Practical Exchange	Auditing	2	14
Probationary Period and Termination of Employment Contracts	Labor Laws	2	15
Corporate Ethics and Morals	Ethical Management	3	15
Market Trend Analysis	Sales	3	15
CPR+AED Education and Training	Occupational Health & Safety	3	42

5.4.3 Performance Evaluation and Promotion

Delphi 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 2022, 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.

5.5 Occupational Health and Safety

Delphi Construction adheres to the dual goals of safety first and sustainable business development; and strives for zero injuries, zero accidents, and zero occupational diseases, aiming to create the best environment for all employees. Delphi Construction is committed to ensuring the safety and health of all employees, customers, and suppliers in the workplace while enhancing the overall well-being of the industry.

Labor Safety Policy Objectives:

Legal Compliance

Safety helmet is required when entering and exiting the construction site, and strict compliance with the Occupational Safety and Health Act and related regulations is mandatory.

Engagement of All Employees

A mandatory health and safety work code for all employees to adhere to.

Safety Improvement

Continued occupational health and safety training and promotion are conducted, including fire drills and regular occupational safety awareness promotions, to eliminate potential hazards.

Triple Zero Vision

Strict supervision is carried out before, during, and after construction, and measures such as departmental meetings, site inspections, and regular educational training are implemented to achieve the vision of **zero disasters, zero accidents, and zero occupational diseases.**

Labor Occupational Health and Safety Organization

Delphi Construction establishes a Labor Occupational Health and Safety Organization at each construction site, and includes subcontractors as safety partners. Through monitoring the labor health and safety conditions at the construction site, daily inspections of on-site safety and health matters are conducted to ensure the safety of employees, subcontractors, workers, pedestrians, and residents.



Members

1 Site Supervisor

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

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.

Responsible Persons
from Each Subcontractor

Engineering Personnel

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

Supervisors from
Each SubcontractorCommu-
nication
FrequencyMonthly Labor Health
and Safety Organization
Meetings

Conduct at least one monthly briefing on health and safety regulations, government directives, and key safety and health enforcement measures, as well as progress coordination, review matters, and recommendations.

Daily Labor Safety
Commitment Forms

Before the entry of subcontractors each day, inform subcontractors about the work environment, hazards, and occupational safety, including relevant regulations, and ensure their commitment to complying with safety requirements.

Construction Hazard
Factors Notification
Form

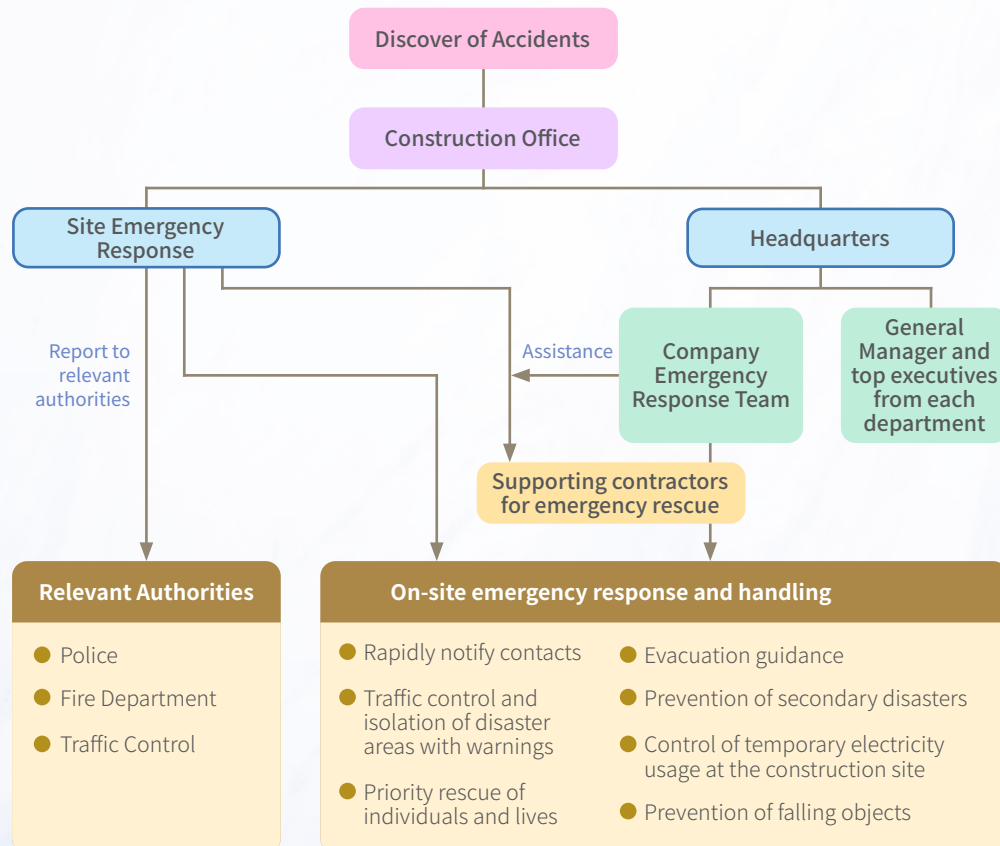
Provide a hazard notification form daily before entry, outlining the potential hazards associated with each work item, such as falls, electrical hazards, tripping, oxygen deficiency, and provide preventive measures. Require individuals to read and sign the form.



Emergency Response and Safety Management

Delphi 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.

To create a safe working environment, Delphi Construction installs surveillance systems at each construction site that are connected to the site security office and construction office. These surveillance systems provide real-time monitoring of the site, allowing for immediate identification and rectification of any deficiencies, ensuring comprehensive on-site safety.



In addition, in 2022, Delphi Construction arranged Cardiopulmonary Resuscitation (CPR) + Automated External Defibrillator (AED) training courses for all employees to enhance their basic life-saving skills. AED devices are also installed in the office and all construction sites.



Main Unit



Signage



Stickers

Professional Certification

- Construction Site Supervisor License 12
- Class A Occupational Health and Safety Manager (Construction Industry) 13
- Class C Occupational Health and Safety Manager (Construction Industry) 5
- Occupational Health and Safety Manager 4
- AED+CPR Certification 42
- Construction Safety Assessment Personnel 1

Occupational Accident and Attendance Statistics

The construction industry is associated with higher risks in the working environment. Delphi Construction places great emphasis on the safety and health conditions of personnel on site and strives to achieve the goal of zero accidents.

In 2022, the total working hours of all employees in Delphi Construction amounted to 139,440 hours, with no cases of occupational diseases, injuries, or work-related accidents occurring.



6 Working Together for Social Good and Public Welfare

6.1 Social Contribution

In addition to pursuing profitability and maximizing shareholder interests, Delphi 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, Delphi Construction aims to make a positive impact and demonstrate its role as an integral part of society.

Community Engagement

Neighborhood Services

The vicinity of "The Urban Green" is mainly comprised of older communities with inadequate public facilities and a lack of green spaces. Delphi Construction, committed to social contribution, assists the neighboring community in tree maintenance and landscape gardening to enhance ecological diversity and provide nearby residents with a healthy and green recreational environment.

Prior to the completion of "The Urban Green" and "Central One", Delphi Construction allocated a total of **NTD \$763,400** to support nearby communities in road pavement asphalt renewal, manhole cover replacements, and sidewalk line markings. This ensures that residents have access to safe and well-maintained public facilities in the vicinity, improving the pedestrian environment systematically.

Demolition of Unauthorized Structures and Beautification of Sidewalks

Situated in a prime location in Taipei City, Delphi Construction's designated urban renewal site was previously occupied by 18 unauthorized structures. These buildings were dilapidated and posed a safety hazard, particularly as they were adjacent to the metro station exit, creating risks for pedestrians. In the spirit of fostering good neighborliness, Delphi Construction allocated **NTD \$4,057,626** to demolish these unauthorized structures and beautify the sidewalk area adjacent to the metro station exit with pebble pavement, providing a better space for nearby residents.

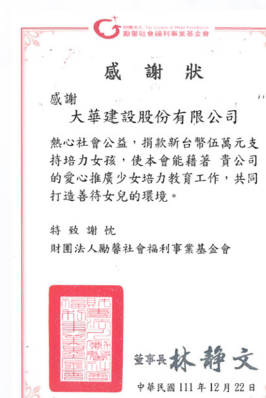
Demolition of Sea Sand Market

Located in a prime area of Taipei City, Delphi Construction's designated urban renewal site was partially occupied by an old market. However, the market was found to have excessive chloride ion content in the concrete, leading to concrete peeling, exposed rusted steel bars, and structural safety concerns. This posed a significant risk to the lives and safety of residents and passersby. In response, Delphi Construction invested **NTD \$7,800,000** to demolish the market, ensuring the safety of the surrounding environment.

Project	Amount
The Urban Green Neighborhood Services	480,035
Central One Neighborhood Services	283,365
Demolition of Unauthorized Structures	3,900,000
Sidewalk Pebble Beautification Project	157,626
Demolition of Sea Sand Market	7,800,000
Total	12,621,026

Social Welfare

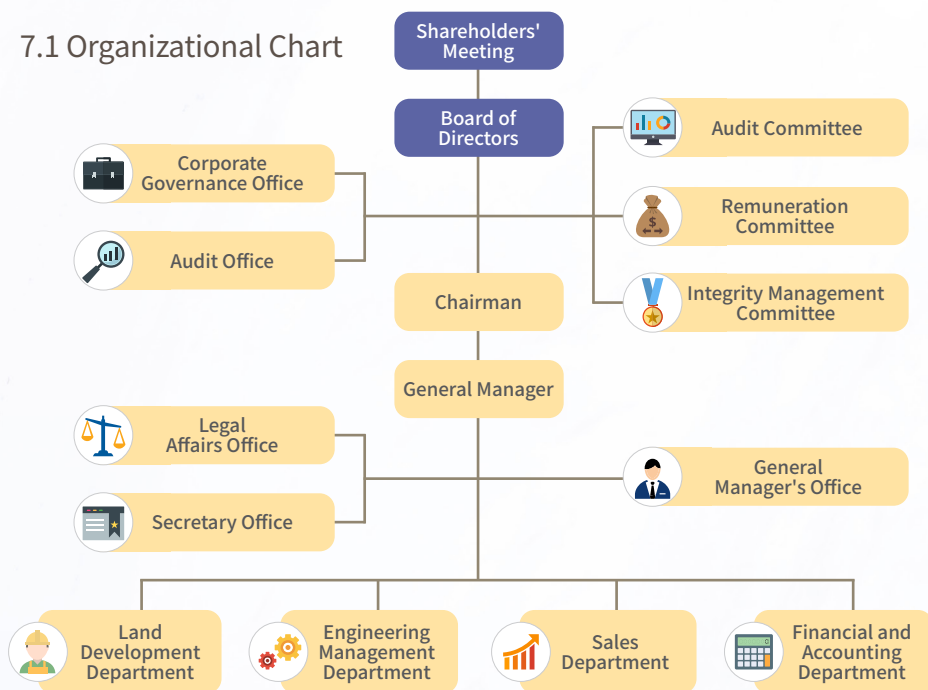
Delphi Construction considers sustainable operation as one of its top priorities and dedicates efforts to both its core business and corporate social responsibility. For 2022, Delphi Construction donated NTD \$50,000 to the "Empower Girls, Create the Future Program" by The Garden of Hope Foundation (<https://www.goh.org.tw/latest-news/empowergirlsdalphi/>). The donation aims to support girls in pursuing education, empowering them to raise their voices and learn about social discrimination, rights deprivation, and the challenges faced by women.





7 Ethical Management Brand Value

7.1 Organizational Chart



7.1.1 Board of Directors

Title	Name	Tenure as Director (Years)	Core Diversity Indicators			Functional Committee		
			Gender	Age		Audit Committee	Remuneration Committee	Integrity Committee
Chairman	Cheng, Ssu-Tsung	2	M	31-50	51+			
Director	Lee, Chin-Yi	17	M					
Director	Yan, Ming-Hung	2	M					
Director	Representative for Dajie Investment Co., Ltd. : Tseng, Ping-Joung	5	M					
Independent Director	Wang, Mu-Fan	2	M			●	●	●
Independent Director	Yeh, Chien-Wei	2	M			●	●	●
Independent Director	Chen, Ruei-Li	1	M			●	●	●

Independent Board Representation

43%

Delphi 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.

Directors' Continuing Education

44 Hours

Delphi Construction arranges timely training courses for directors to ensure they acquire the latest knowledge in corporate governance, board operation practices, business management strategies, and financial-related information. This helps maintain the directors' professional expertise and capabilities in managing the company effectively. For 2022, directors received a total of 44 hours of training (8 hours dedicated to sustainability development-related training programs).

Director Attendance

100%

For 2022, the board of directors held a total of 9 meetings, with individual directors attending in person or through delegation at a 100% rate. Whenever directors have a personal or corporate interest in matters discussed during the meetings, they disclose their conflicts of interest during the board meeting and abstain from voting.

Internal Board Performance Evaluation:

Good

Delphi Construction has established the "Board Performance Evaluation Procedures" to assess the performance of the board. The evaluation covers five aspects, including the level of participation in company operations, enhancement of the board's decision-making quality, board composition and structure, director appointment and continuous education, and internal controls. The evaluation results indicate that the board's performance is deemed good.

Corporate Governance Evaluation Rating:

Top 6%~20%

Delphi Construction's commitment towards corporate governance is reflected in the 9th Corporate Governance Evaluation results, placing in the top 6%~20%.



Board Nomination System

Delphi Construction has established the "Board Election Procedures" that define the procedures and criteria for the nomination, qualifications, and evaluation of director candidates. The election follows the candidate nomination system under Article 192-1 of the Company Act and is conducted in accordance with the Delphi Construction Board Election Procedures.

External Board Performance Evaluation

In 2022, Delphi 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: Plan to establish a mechanism for audit committee members to participate in the annual performance assessment managers and implement it in the 2023 performance assessment.
- 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: Plan to include the internal audit director in the risk management team.

7.1.2 Functional Committee

Attendance **100%**

Audit Committee

Composed of all independent directors, with the aim of assisting the board of directors in fulfilling its oversight responsibilities regarding the quality and integrity of the company's accounting, auditing, financial reporting processes, and financial controls.

Attendance **100%**

Remuneration Committee

Composed of all independent directors, with the aim of assisting the board of directors in establishing and periodically reviewing policies, systems, standards, and structures for director and executive performance evaluation and compensation.

Attendance **100%**

Integrity Committee

Composed of all independent directors, with the aim of assisting the board of directors in formulating and overseeing the implementation of policies related to ethical business practices.

Note: Attendance rate calculation includes attending in person or through delegation.

7.2 Business Operations

Unit: NTD Thousand

Composition	Detail	2018	2019	2020	2021	2022
Direct Economic Value Generated		1,224,527	19,394	92,234	20,094	2,008,312
Income	Real Estate Income	1,204,953	2,000	78,804	-	1,983,662
	Rental Income	7,168	8,170	8,573	8,718	10,619
	Interest/Dividend/Other Income	12,406	9,224	4,857	11,376	14,031
Direct Economic Value Distributed		1,195,711	103,384	135,630	101,836	1,832,115
Operating Cost	Cost from Operating Activities	1,014,068	1,905	61,950	-	1,360,861
Remuneration & Benefits	Salary, Bonus, Allowances and Perks	53,217	51,014	54,022	61,784	104,026
Capital Expenses	Interest Expenses	30,803	22,690	18,300	38,135	15,457
	Dividend Expenses <small>Note</small>	81,225	27,075	0	0	345,035
Government Expenses	Taxation (excluding deferred tax)	14,598	0	1,008	1,722	6,686
Community Investment	Donations, Sponsorships, Investments	1,800	700	350	195	50
Economic Value Retained (Direct Economic Value Generated – Direct Economic Value Distributed)		28,816	83,990	43,396	81,742	176,197

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

In May 2022, Delphi Construction established 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

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

Employee

- 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.
- Supervise employees' anti-corruption and integrity principles, and actively educates internal employees to report through whistleblowing channels.
- Integrity is included in the assessment of senior executives.

Supplier

- 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

- Delphi Construction has established the "Operation Procedures for the Processing of Material Information" and the "Operation Procedures for Prevention of Insider Trading".
- 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 Delphi Construction in recent years are as follows:

Principle	Year Formulated	Goal
Corporate Governance Code of Conduct	2017	Establish a sound corporate governance system for Delphi Construction.
Integrity Management Principles	2021	The implementation of the corporate culture and policy of integrity management has enabled Delphi 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	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.

For 2022, there were no reports of illegal activities received by Delphi Construction.

7.3.1 Whistleblowing/ Complaint Reporting System

Delphi 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. Delphi Construction also takes emergency protection measures when there is a risk of harm to whistleblowers due to their reporting.

1. Internal Whistleblowing Cases

Delphi 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.

2. External Whistleblowing Cases

According to the "Measures for Reporting and Handling Cases of Illegal and Immoral or Dishonest Behavior", Delphi Construction has established a whistleblowing email (service@delphi.com.tw), and have published it onto the official website.^{Note} The Audit Office serves 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 as appropriate.

Note: Company Website <https://www.delphi.com.tw/regulations>



7.3.2 Sexual Harassment Prevention

Delphi 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.

Delphi Construction has not received any relevant illegal reports in 2022.

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 Delphi 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, Delphi 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.

Legal Compliance and Commitment



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 anti-competitive 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

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 2022 is as follows:

2022 Total suppliers	140	Adoption Rate of Statement of Integrity (Anti-Corruption): 100%
Number of Contracts with Statement of Integrity (Anti-Corruption) Provisions	190	



Appendix

1. General Guidelines

Statement of use	Delphi Construction has reported the information cited in this GRI content index for the period 2022/1/1-2022/12/31 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 details	Overview of Delphi Construction	
2-2	Entities included in the organization's sustainability reporting	About the Delphi Construction ESG Report	
2-3	Reporting period, frequency and contact point	About the Delphi 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 Delphi 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	

GRI Standard	Disclosure	Corresponding chapter/ description	Omission reason
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 the Delphi Construction ESG 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	
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	
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.	



GRI Standard	Disclosure	Corresponding chapter/description	Omission reason
Stakeholder engagement			
2-29	Approach to stakeholder engagement	1.2 Material Topics	
2-30	Collective bargaining agreements	Although Delphi Construction does not have a labor union, the labor-management meeting is used as a channel for communication and discussion between the two parties, and its resolutions apply to all employees within the scope.	

GRI 3

GRI Standard	Disclosure	Corresponding chapter/description	Omission reason
Organization and reporting			
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 and Legal Compliance		
3-3	Management of material topics	7 Ethical Management Brand Value
GRI 205: Anti-corruption 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 Standard	Disclosure	Corresponding chapter/description
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	7.4 Legal Compliance and Internal Control
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	3.5 Environmental Expenditures
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	7.4 Legal Compliance and Internal Control
02 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
	201-4 Financial assistance received from government	Delphi Construction does not receive government financial subsidies.
03 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 2022, Delphi Construction employed 100% of local residents in its management positions.
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 Standard	Disclosure	Corresponding chapter/description
GRI 406: Non-discrimination 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	2.4 Supply Chain Management 5.1 Human Rights Issues 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	2.4 Supply Chain Management 5.1 Human Rights Issues
04 Building Quality and Safety		
3-3	Management of material topics	3.2 Green Buildings and Materials
05 Customer Sustainable Service		
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 Delphi Construction in 2022.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	There were no incidents of Delphi Construction violating health and safety regulations in 2022.
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Delphi Construction complied with the regulations related to product labeling, service labeling, and marketing communication in 2022.

GRI Standard	Disclosure		Corresponding chapter/description
GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	Delpha Construction complied with the regulations related to product labeling, service labeling, and marketing communication in 2022.
	417-3	Incidents of non-compliance concerning marketing communications	
06 Risk and Crisis Management			
3-3	Management of material topics		2 Construction and Management 7 Ethical Management Brand Value
07 Green Buildings and Materials			
3-3	Management of material topics		3.2 Green Buildings and Materials
08 Employee Remuneration and Benefits			
3-3	Management of material topics		5.3 Employee Welfare
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.2 Demographics
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Employee Welfare
	401-3	Parental leave	5.3 Employee Welfare
09 Occupational Health and Safety			
3-3	Management of material topics		5.5 Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	401-1	Occupational health and safety management system	5.5 Occupational Health and Safety
	403-2	Hazard identification, risk assessment, and incident investigation	5.5 Occupational Health and Safety



GRI Standard	Disclosure	Corresponding chapter/description
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	5.5 Occupational Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.5 Occupational Health and Safety
	403-5 Worker training on occupational health and safety	5.4 Talent Development
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.5 Occupational Health and Safety
	403-9 Work-related injuries	5.5 Occupational Health and Safety
	403-10 Work-related ill health	SASB Index
10 Climate Change		
3-3	Management of material topics	3.1 Climate Change Risk Management
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	3.1 Climate Change Risk Management
GRI 302: Energy 2016	302-1 Energy consumption within the organization	3.3 Environment and Resource Management
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	
	303-3 Water withdrawal	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-4 GHG emissions intensity	
	305-5 Reduction of GHG emissions	

GRI Standard	Disclosure		Corresponding chapter/description
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	3.4 Waste Management
	306-3	Waste generated	
	306-4	Waste diverted from disposal	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	2.4 Supply Chain Management
	308-2	Negative environmental impacts in the supply chain and actions taken	
11 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 2022.



Other Voluntary Disclosure Topics

GRI Topics	Disclosure		Corresponding chapter/description
01 Integrity Management and Legal Compliance			
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	Delpha Construction actively implements local procurement, with 100% of the procurement expenditure coming from local suppliers.
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	
	404-3	Percentage of employees receiving regular performance and career development reviews	
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	5.1 Human Rights Issues
GRI 415: Public Policy 2016	415-1	Political contributions	Delpha Construction has no donations in 2022.

2. SASB Standards

Sector Infrastructure Industry Home Builders

Topic	Standard		2022 Disclosure		Key Sustainability Topic Indicators	Description	Chapter
			Content	Unit			
Land Use & Ecological Impacts	IF-HB-160a.1	The entity shall disclose the number of controlled lots that are located on redevelopment sites.	25	lot	Business performance	The number of urban renewal and reconstruction of old and dangerous buildings in 2022.	2.3
		Number of homes delivered on redevelopment sites.	28	home		The number of houses delivered in urban renewal and reconstruction of old and dangerous buildings in 2022.	2.3
	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.	
		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, 2.2, 3.3.5



Topic	Standard		2022 Disclosure		Key Sustainability Topic Indicators	Description	Chapter
			Content	Unit			
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	-	
		(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) 28 (2) N/A	(1) lot (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 2022. (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.	3.2
	IF-HB-410a.2	Percentage of installed water fixtures certified to WaterSense® specifications.	N/A	%		WaterSense® Certification is not applicable for Taiwan.	
	IF-HB-410a.3	Number of homes delivered certified to a third-party multi-attribute green building standard.	28	lot		Based on projects that received green building candidate or label certifications issued by the Taiwan Architecture and Building Center in 2022.	
	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.			-	
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	-	2
	IF-HB-410b.2	The entity shall disclose the number of controlled lots that are located on infill sites.	58	lot	Business performance Risk management	The statistics are based on the number of undeveloped lands in 2022 that have completed public facilities such as roads, drainage, electricity, and water supply.	
		Number of homes delivered on infill sites.	0	home			
	IF-HB-410b.3	(1) Number of homes delivered in compact developments and (2) average density.	(1) 53 (2) 0.032	(1) home (2) home/m²			(1) The statistics are based on the number of houses delivered in the five major metropolitan areas in Taiwan in 2022. (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.



Topic	Standard		2022 Disclosure		Key Sustainability Topic Indicators	Description	Chapter
			Content	Unit			
Climate Change Adaptation	IF-HB-420a.1	Number of lots located in 100-year flood zones.	12	lot	Risk management	The tool suggested by SASB, FEMA, can only analyze scenarios in the United States. Therefore, based on the definition of a 100-year flood zone, the analysis of flood disaster risk in projects under the RCP8.5 scenario for future years (2036 to 2065) was conducted using the National Science and Technology Center for Disaster Reduction's flood risk assessment tool. The assessment estimated the number of projects with a level 5 flood disaster risk level for the affected population.	
Climate Change Adaptation	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.	115	lot		The number of land held in 2022.	
	IF-HB-000.B	Number of homes delivered.	53	home	Business performance	The number of houses delivered in 2022.	
	IF-HB-000.C	Number of active selling communities.	4	lot		The number of communities under sale in 2022.	

3. Task Force on Climate-Related Financial Disclosures (TCFD) Table

Code	TCFD Suggested Disclosures	2022 Disclosure
1. Governance: Disclose the organization's governance around climate-related risks and opportunities.		
TCFD1(a)	Describe the board's oversight of climate-related risks and opportunities.	The Board of Directors of Delphi Construction serves as the highest supervisory body for climate policy and risk management with the goal of complying with laws, promoting and implementing overall risk management. The board has a Risk Management Team led by the General Manager, consisting of top executives from each department, responsible for identifying and managing economic, environmental, and social issues, as well as their associated risks and opportunities; and regularly report to the Board of Directors.
TCFD1(b)	Describe management's role in assessing and managing climate-related 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; and regularly report to the Board of Directors.
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 1~3 years, medium-term is 3~5 years, and long-term is 5~10 years. 2.Short, medium, long-term risks: (1) Short-term: Regulatory authorities increasing oversight efforts regarding energy efficiency, rising costs of raw materials. (2) Medium-term: Increase in greenhouse gas emission costs, shift in customer preferences, transitioning to low-carbon technologies may incur conversion costs, increased occurrence of extreme weather events. (3) Long-term: Replacing existing products and services with low-carbon alternatives, rising sea levels, rising average temperature.



Code	TCFD Suggested Disclosures	2022 Disclosure
TCFD2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term	<p>3. Short, medium, long-term opportunities:</p> <p>(1) Short-term: Participation in renewable energy projects and adoption of energy-saving measures, obtaining incentives from the public sector through carbon offset mechanisms, reuse of construction resources, enhancing climate resilience.</p> <p>(2) Medium-term: Use of low-carbon energy sources, utilizing energy-efficient rated materials, establishing brand value, diversifying business activities, enhancing customer trust, adoption of green building practices, development of new products and technologies, use of high-performance products, promote green operations and smart buildings.</p> <p>(3) Long-term: Diversifying energy sources.</p> <p>4. Please refer to chapter 3.1, Climate Change Risk Management for information regarding climate risk and opportunity analysis.</p>
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 9 risks and 14 opportunities related to climate risk were identified. For more details, please refer to chapter 3.1 Climate Change Risk Management.
TCFD2(c)	Describe the resilience of the organization's strategy, and consider different climate-related scenarios.	<p>1. Using IPCC's AR5 scenarios RCP 2.6 and RCP 8.5 to simulate transformation risks, physical risks, and opportunities for the construction industry.</p> <p>2. Using the Climate Change Adaptation Platform's flood risk assessment tool to analyze the risk level of affected population in flood disasters under RCP 8.5 scenario for the future (2036~2065).</p> <p>3. Setting greenhouse gas emissions as a baseline and planning robust carbon reduction targets.</p> <p>4. Actively adopting TCFD to assess climate change-induced risks and opportunities.</p>
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 climate-related risks.	After collaborative discussions and analysis by the Risk Management Team, significant climate-related risks and opportunities are prioritized, and plans for researching and responding to climate-related risks are developed. For more information, please refer to chapter 3.1 Climate Change Risk Management.
TCFD3(b)	Describe the organization's processes for managing climate-related risks.	Collect climate change issues, analyze various climate risks and opportunities in the operational process, identify potential impacts and effects, and prioritize based on their intensity and probability of occurrence. Reevaluate climate-related impacts and effects annually and incorporate them into the annual execution plan.
TCFD3(b)	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management.	Climate change is one of the key topics for Delphi Construction, and it is integrated into the overall risk management. For more details, please refer to chapter 3.1 Climate Change Risk Management.
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 climate-related risks and opportunities in line with its strategy and risk management process.	<p>1. Climate-related risk indicators include GHG emissions, waste management, and water consumption.</p> <p>2. Delphi Construction prioritizes the implementation of a GHG inventory system within the core company and continually develops relevant action measures based on risk assessment processes.</p>
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, Delphi Construction discloses the operational boundaries that cover "direct greenhouse gas emissions sources (Scope 1)" and "indirect emissions from the generation of purchased energy (Scope 2)." For more details, please refer to chapter 3.3 Environment and Resource Management.
TCFD4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Since 2020, Delphi Construction has implemented a GHG inventory system and continues to voluntarily conduct and reduce. Along with the adjustment of the reporting boundaries, Delphi Construction plans future carbon reduction goals based on the year 2022 as a reference. Additionally, energy-saving measures such as electricity, fuel, water, and paper conservation will be taken to achieve GHG reduction commitments. For more details, please refer to chapter 3.3 Environment and Resource Management.



4. Summary Sheet of Assurance Items

Number	Assurance Item	Applicable Standards	Page
1	In 2022, The Urban Green has obtained the Candidate Green Building Certificate. Additionally, the Huaisheng Section Urban Renewal Project, Taiyuan Road Urban Renewal Project, and Centre for the Future projects are planning to apply for candidate certificates as well.	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.	16-17
2	In 2022, the water consumption in offices was 671.11m ³ , and 616.52m ³ for construction sites area, with a total consumption of 1,287.63m ³ . The water intensity for offices was 0.59, and 0.37 for construction sites, resulting in an overall water intensity ratio of 0.46.	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.	19
3	<p>For 2022, number of employees, average age, and gender ratio for each company are as follows: Delphi Construction: 43 employees, 23 males, 20 females, gender ratio 1:0.87, average age 45 years. Huajian Construction: 44 employees, 43 males, 1 female, gender ratio 1:0.02, average age 30 years. Huachien Development: 2 employees, both male, average age 54 years.</p> <p>For 2022, new employee hires and turnover are as follows: Delphi Construction: 9 new hires (60%), 6 departures (40%). Huajian Construction: 27 new hires (66%), 14 departures (34%). Huachien Development: No new hires or departures.</p>	<p>GRI 405: Diversity and Equal Opportunity The reporting organization shall report the following information: a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. 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: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p> <p>GRI 401-1 New employee hires and employee turnover The reporting organization shall report the following information: a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>	25-26
4	In 2022, the average salary of non-supervisory full-time employees at Delphi Construction was NTD \$1,104 thousand, with a median of NTD \$896 thousand. Male and female employees accounted for 53% and 47% of the total salary respectively. For Huajian Construction, the average salary was NTD \$977 thousand, with a median of NTD \$857 thousand. For Huachien Development, the average salary was NTD \$1,292 thousand, with a median of NTD \$1,292 thousand. Additionally, the gender pay ratio for Huajian Construction and Huachien Development was not disclosed as they did not have any female employees in 2022.	In 2022, Delphi Construction conducted a full-year statistical analysis of the salaries of non-managerial full-time employees and the gender pay ratio.	26
5	In 2022, the Board of Directors held a total of 9 meetings, and the attendance rate for individual directors, either in person or by proxy, was 100%. Additionally, the Audit Committee, Remuneration Committee, and Integrity Management Committee also had a 100% attendance rate. Whenever discussions in the board meetings involved any director's personal interests or the interests of the legal entities they represented, the directors disclosed their conflicts of interest and abstained from voting.	In 2022, Delphi 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.	31-32



5. CPA Limited Assurance Statement



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會計師獨立確信報告

大華建設股份有限公司 公鑒

本事務所接受大華建設股份有限公司（以下簡稱大華建設）之委任，對 2022 年度永續報告書中所選定之標的資訊執行有限確信程序並出具有限確信報告。

本次執行確信程序之標的資訊請詳附件一。

管理階層責任

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。

本事務所責任

本事務所係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」之要求規劃並執行有限確信工作。

確信工作

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，所取得之確信程度明顯低於合理確信案件。為取得有限確信，本事務所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，但目的並非對大華建設內部控制之有效性表示意見。

為作成有限確信之結論，本事務所已執行下列工作：

- 取得及閱讀之 2022 年度永續報告書
- 對參與提供永續績效資訊的相關部門進行訪談，以瞭解並評估編製前述資訊之流程、內部控制與資訊系統
- 基於對上述事項所取得之瞭解，就報告書揭露之特定資訊執行分析性程序，或於必要時抽樣核對相關文件，以獲取足夠及適切之有限確信證據；

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先天限制

由於諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制，對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設及判斷。

品質管制與獨立性

本事務所遵循品質管制準則 1 號會計師事務所之品質管制之規範，建立並維護完備之品質管制制度，包含遵從職業道德規範、專業準則及所適用法令相關之書面政策及程序。本所亦遵從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、專業能力及盡專業上應有之注意、保密及專業態度。

結論

依據本事務所所執行之程序及所獲取之證據，未發現確信標的資訊有未依照適用基準編製而須作重大修正之情事。

其他事項

本確信報告出具後，大華建設對任何確信標的或適用基準之變更，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：呂倩雯

呂倩雯



民國一十二年六月九日

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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	綠建築與綠建材	3.2.1 綠建築之綠建築指標取得情形	<table><tr><td></td><td>台大華</td><td>懷生役案</td><td>太原路案</td><td>新高鐵役案</td></tr><tr><td>等級</td><td>銀級</td><td>銀級</td><td>銀級</td><td>銀級</td></tr><tr><td>綠化量</td><td>○</td><td>△</td><td>△</td><td>△</td></tr><tr><td>基地保水</td><td>○</td><td>△</td><td>△</td><td>△</td></tr><tr><td>水資源</td><td>○</td><td>△</td><td>△</td><td>△</td></tr><tr><td>日常節能</td><td>○</td><td>△</td><td>△</td><td>△</td></tr><tr><td>二氧化碳減量</td><td></td><td>△</td><td>△</td><td>△</td></tr><tr><td>廢棄物減量</td><td></td><td>△</td><td>△</td><td>△</td></tr><tr><td>污水垃圾改善</td><td>○</td><td>△</td><td>△</td><td>△</td></tr><tr><td>生物多樣性</td><td></td><td></td><td></td><td></td></tr><tr><td>室內環境</td><td></td><td>△</td><td></td><td>△</td></tr></table> <p>1. 「○」指已取得綠建築候選證書之指標。 2. 「△」指擬申請候選證書之指標。</p>		台大華	懷生役案	太原路案	新高鐵役案	等級	銀級	銀級	銀級	銀級	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		△		△	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
			台大華	懷生役案	太原路案	新高鐵役案																																																					
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2	環境資源管理	3.3.4 水資源管理之水資源消耗量及密集度	<table><tr><td colspan="2">組織水資源消耗</td></tr><tr><td>年份</td><td>2022</td></tr><tr><td>水資源消耗量 m3</td><td></td></tr><tr><td>辦公室區域</td><td>671.11</td></tr><tr><td>工地區域</td><td>616.52</td></tr><tr><td>自有資產</td><td>-</td></tr><tr><td>總消耗量</td><td>1,287.63</td></tr><tr><td>水資源密集度 m3/m2</td><td></td></tr><tr><td>辦公室區域</td><td>0.59</td></tr><tr><td>工地區域</td><td>0.37</td></tr><tr><td>自有資產</td><td>-</td></tr><tr><td>總密度</td><td>0.46</td></tr></table> <p>註：一度水 = 1 m3 註：水資源密集度=水資源消耗量/樓地板面積。</p>	組織水資源消耗		年份	2022	水資源消耗量 m3		辦公室區域	671.11	工地區域	616.52	自有資產	-	總消耗量	1,287.63	水資源密集度 m3/m2		辦公室區域	0.59	工地區域	0.37	自有資產	-	總密度	0.46	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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3	5.2 人力組成之員工性別、年齡組成及新進與離職員工	5.2 人力組成之員工性別、年齡組成及新進與離職員工	<table><tr><th colspan="11">員工組成：以性別/年齡為劃分</th></tr><tr><th colspan="2">公司</th><th colspan="3">大華建設</th><th colspan="3">華鐵營造</th><th colspan="3">華建開發</th></tr><tr><th>性別</th><th></th><th>男</th><th>女</th><th>男</th><th>女</th><th>男</th><th>女</th></tr><tr><th>員工類別</th><th>管理階層</th><th>一般員工</th><th>管理階層</th><th>一般員工</th><th>管理階層</th><th>一般員工</th><th>管理階層</th><th>一般員工</th></tr><tr><td>20-29 歲</td><td>-</td><td>3</td><td>-</td><td>3</td><td>-</td><td>27</td><td>-</td><td>1</td><td>-</td><td>-</td><td>-</td></tr><tr><td>30-39 歲</td><td>1</td><td>4</td><td>-</td><td>4</td><td>-</td><td>12</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>40-49 歲</td><td>-</td><td>5</td><td>-</td><td>6</td><td>-</td><td>4</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>50-59 歲</td><td>4</td><td>1</td><td>3</td><td>1</td><td>-</td><td>-</td><td>-</td><td>-</td><td>2</td><td>-</td><td>-</td></tr><tr><td>60 歲以上</td><td>-</td><td>5</td><td>-</td><td>3</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>合計</td><td>5</td><td>18</td><td>3</td><td>17</td><td>-</td><td>43</td><td>-</td><td>1</td><td>-</td><td>2</td><td>-</td></tr><tr><td></td><td colspan="4">43</td><td colspan="4">44</td><td colspan="3">2</td></tr><tr><td>男女比</td><td>1</td><td></td><td>0.87</td><td></td><td>1</td><td></td><td>0.02</td><td></td><td>1</td><td></td><td>-</td></tr><tr><td>平均年齡</td><td colspan="4">45</td><td colspan="4">30</td><td colspan="3">54</td></tr></table>	員工組成：以性別/年齡為劃分											公司		大華建設			華鐵營造			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	20-29 歲	-	3	-	3	-	27	-	1	-	-	-	30-39 歲	1	4	-	4	-	12	-	-	-	-	-	40-49 歲	-	5	-	6	-	4	-	-	-	-	-	50-59 歲	4	1	3	1	-	-	-	-	2	-	-	60 歲以上	-	5	-	3	-	-	-	-	-	-	-	合計	5	18	3	17	-	43	-	1	-	2	-		43				44				2			男女比	1		0.87		1		0.02		1		-	平均年齡	45				30				54			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）
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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及男女薪酬比	非擔任主管職務之全時員工薪資			大華建設 2022 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。	
			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)		
			2022	28	1,104		896
			華繼營造				
			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)		
			2022	19	977		857
			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)					
2022	2	1,292	1,292				
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，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)							
		大華建設					
性別	男	女					
員工人數	14	16					
薪資比	1.14	1					
佔薪資總數比例	53%	47%					
註：華繼營造及華建開發於 2022 年並未育女性員工，故不予揭露。							



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% 2022 年度董事會共開會 9 次，個別董事親自或委託出席率為 100%。董事針對會議中討論事項涉及自身、或所代表法人者，均於董事會說明其利害關係，並迴避表決。				大華建設 2022 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。
			名稱	審計委員會	薪資報酬委員會	誠信經營委員會	
			執掌	由全體獨立董事組成，旨在協助董事會履行其監督公司在執行有關會計、稽核、財務報導流程及財務控制上的品質和誠信度。	由全體獨立董事組成，旨在協助董事會訂定並定期檢討董事及經理人績效評估與薪資報酬之政策、制度、標準與結構。	由全體獨立董事組成，旨在協助董事會制定與監督誠信經營政策執行相關事項。	
			出席率	100%	100%	100%	