

2023 ESG REPORT





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About the Delpha Construction ESG Report

Scope and Categorization

The reporting period is from January 1, 2023 to December 31, 2023. The scope coincides with the annual report and encompasses Delpha Construction, and subsidiaries Huajian Construction and Huachien Development. Parts of the coverage will be presented in specific chapters. In the future, there will be ongoing comprehensive disclosure and gradual incorporation of material information from affiliated companies and other subsidiaries.

Reporting Standards

The 2023 Delpha Construction ESG Report is compiled in accordance with the GRI Standards (2021) by the Global Reporting Initiative, and utilizes Sustainability Accounting Standards Board (SASB) Home Builders industry disclosure topics to identify and disclose sustainability related activities. The statistical data disclosed in the report are derived from selfassessments and survey results, and the financial data is CPA certified public information.

Review and Preparation Processes

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

Independent External Verification

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

ESG Report Publication

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Letter From Management

Looking back at 2023, Delpha Construction achieved favorable operational results through active participation in land developments in metropolitan areas with convenient transportation across Taiwan; focusing on first-time buyers and those looking to upgrade; as well as leveraging Delpha Construction's own construction company to undertake building projects.

By the end of 2023, Delpha Construction has eight development projects pending launch, including the "Huaisheng Section Urban Renewal Project" and "Taiyuan Road Urban Renewal Project" in Taipei City, the "San Zuo Wu Section", "Lejie Section B", "Lejie Section C" and "Fuxi Section" in Taoyuan City, the "Yisin Section" in Taichung City, and the "Qing'an Section" in Tainan City. Additionally launched eight online sales properties in Taoyuan City and Taichung City, including "Metro Building", "Delpha Jing", "The Rising City", "Centre for the Future", "Fortune", "One and Only", "The Gorgeous Mansion" and "The Emerald Building."

Looking forward to 2024, in terms of the domestic economy, the rise in economic indicators and consumer confidence index is a positive signal for the real estate market. On the policy front, the government's introduction of the "New Youth Home Loan" policy has stimulated willingness to purchase from first-time buyers and owner-occupiers. Delpha Construction aims to advance project launches and completions year on year, continuously expanding its operational capacity. Taking Taoyuan City as an example, it's been actively developed in recent years, the pre-sale housing market in Taoyuan City showed an upward trend in transaction volume by the end of 2023, with a 20.5% increase in reported volume, indicating growing market demand. Therefore, we are very confident in the future of the real estate market.

In addition, Delpha Construction pursues profit growth while continuously advancing towards three major guidelines: "Integrating Corporate Resources", "Strengthening Corporate Governance" and "Participating in Social Charity". The company actively addresses the severe global climate change situation by incorporating sustainable operations into its long-term corporate development policy. Through opportunities driven by ESG, Delpha Construction integrates information security risks and climate change elements into risk management, plans carbon inventory mechanisms in response to legal requirements, and collaborates with the supply chain to implement sustainability. With over six decades of operation, Delpha remains true to its original intention, focusing on perfecting every detail and continuously creating happy homes filled with memories for the people of Taiwan.

Chairperson: Cheng, Ssu-Tsung



Overview of Delpha Construction

Delpha 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. Delpha Construction's business activities are distributed across various locations, including Taipei, New Taipei, Taoyuan, Taichung, and Tainan. Delpha 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, Delpha Construction has established a comprehensive and cohesive construction network. For more details on the Company's business development plans and direction, please refer to Delpha Construction's annual report. In 2023, Delpha Construction has a total of 11 ongoing construction projects and 8 cases for sale.

Delpha Construction commenced the construction of commercial buildings in 1990, with purely office buildings such as the Qianfu Enterprise Building, Reading Europe, and Terminal. The mixed-use residential and commercial building Metro Building was constructed in 2021. In 2005, under the name Huachien Development Co., Ltd. was the integration of Taiyuan Road Urban Renewal BOO project, a construction plan of a three buildings complex, including a market, shops, offices, and residential units. In the overall design, the ground floor features arcades and uncovered pedestrian walkways connecting to a friendly commercial street, providing convenient access paths for nearby residents, improving living quality, beautifying the urban environment, and promoting the spatial regeneration of traditional areas and urban progress.

It is hoped through urban renewal and planning, there's continued commercial activities, strengthened living functions near the construction properties, improved regional public facilities, and thus realize the vision of "integrated development".



Delpha Construction



8.399 billion
Capital NTD



46
Employees



8 Sales
Cases



11 Development
Cases



Taipei
Headquarters

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



Huachien Development



0.31 billion
Capital NTD



2
Employees



Taipei
Headquarters

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



Huajian Construction



0.35 billion
Capital NTD



53
Employees



Taipei
Headquarters

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



ESG Performance



2023 ESG Performance

- In March 2024, Delpha Construction received a low-risk rating from Sustainalytics' initial assessment.



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



News link

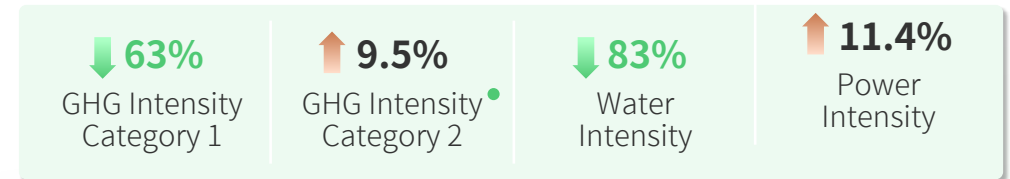
- November 2022, included in "MSCI Global Small Cap" index.



News link

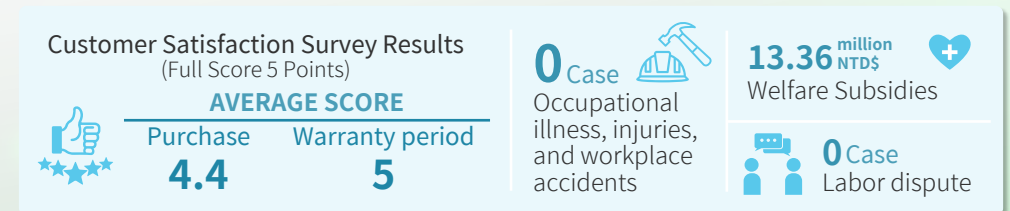
Environment

2023 compared to 2021

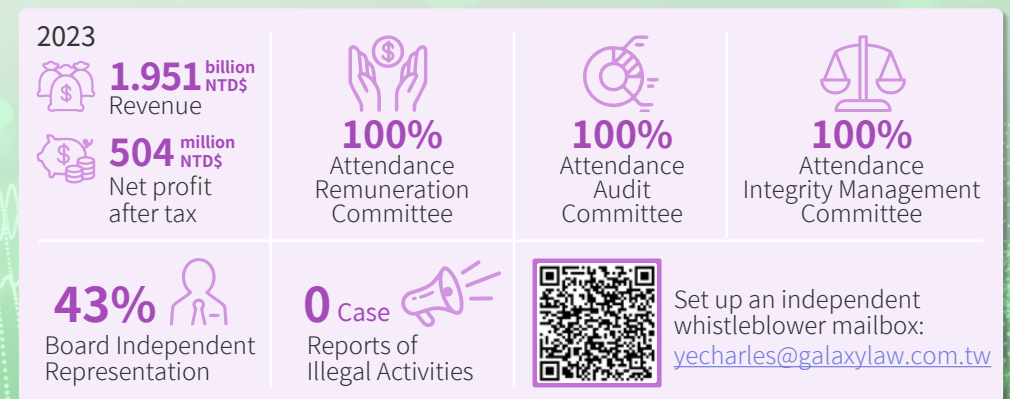


- The increase is mainly due to change in boundary to include construction sites. The 2021 GHG data statistics covering Delpha Construction Taipei Office, Taichung Office, Huachien Development Co., Ltd Office, and Own Assets. However, starting from 2022, the statistical scope was revised to include Delpha Construction Taipei Office, Taichung Office, Huachien Development Co., Ltd Office, and construction site areas. The difference in boundary has resulted in an upward trend in data presentation.

Social



Governance





1. Sustainable Development Roadmap

1.1 Implementation of Corporate Sustainability

Delpha Construction's Corporate Governance Office is the dedicated corporate social responsibility unit. Through cross-departmental meetings, the evaluation, planning, implementation, confirmation, and reporting of Delpha Construction's sustainable development policies, systems, and management guidelines are conducted in a project-based manner. Regular reports on the operations and implementation status are presented to the Board of Directors. For 2023, the annual operation and implementation status of sustainable development was presented to the Board of Directors on November 10th.

1.2 Material Topics

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



1.2.1 Material Topics Analysis

1

Identify communication targets

5 Categories of Stakeholders

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

2

Integrate Sustainability Issues

19 Sustainability Issues

Following the GRI guidelines and taking into account the results of previous Material Topics identification, benchmarking with domestic and international industry leaders, international ESG trends, industry-relevant issues, value chain considerations, and related indicators, a total of 19 sustainability issues have been compiled for the year 2023.

3

Survey and Ranking

128 Questionnaires

Engaging the aforementioned 5 key stakeholders, an online electronic questionnaire was utilized to survey their level of concern regarding each topic. In 2023, a total of 128 questionnaires were collected.

4

Analysis of Operational Impacts

10 Material Topics

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

5

Evaluate Impact

3 Major Factors

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

6

Confirmation and Feedback

22 GRI Topics

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



1.2.2 Summary of Material Topics

After conducting the survey on the aforementioned 19 sustainability issues, the Sustainability Team selected 10 Material Topics based on the top five concerns of each stakeholder group and the analysis of the operational impacts and risk assessment by Delpha Construction's management.

The Sustainability Team comprehensively assessed 10 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.

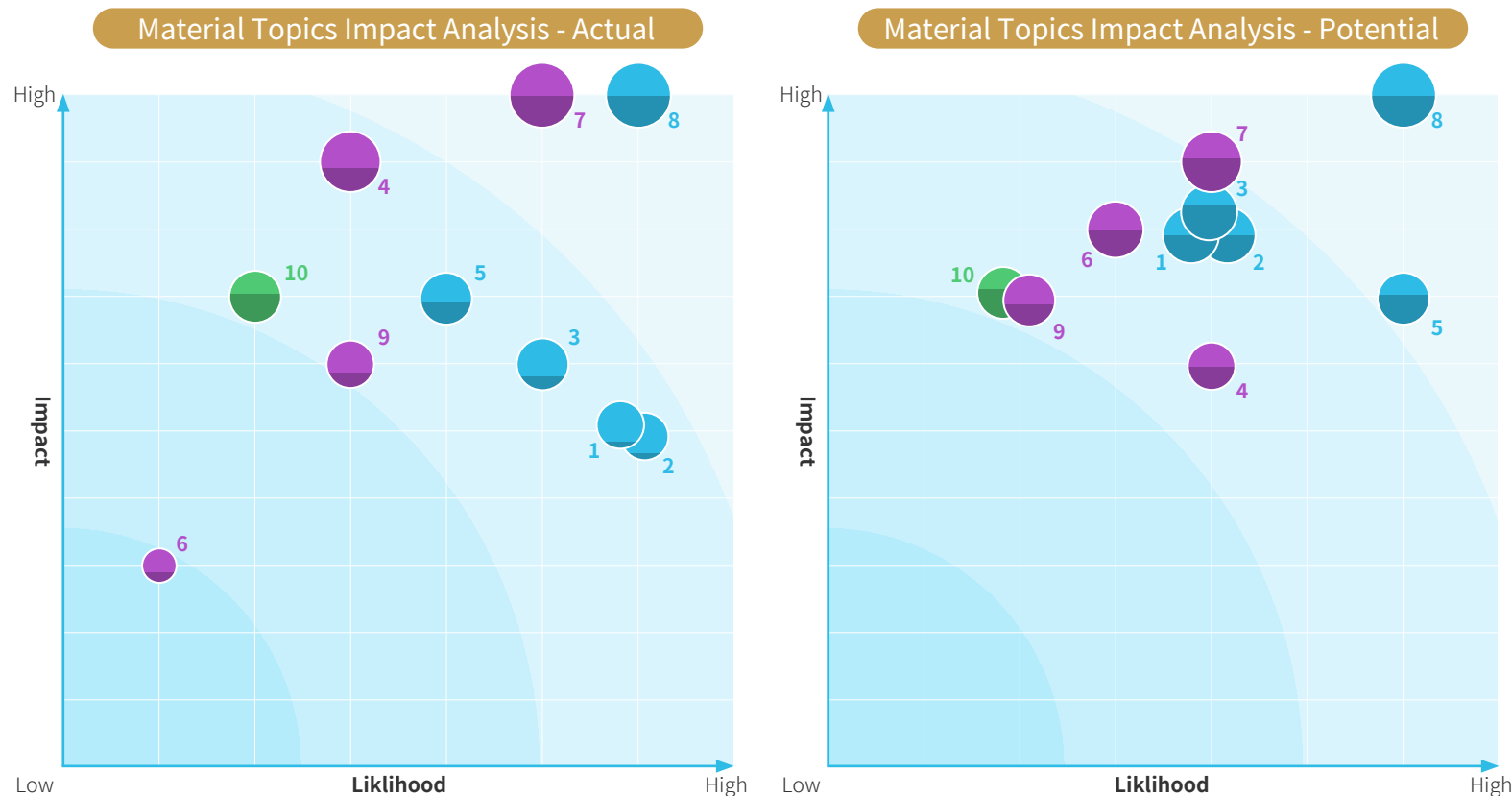
1. Material Topics Analysis Process

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.

Arrangement:

The Sustainability Team calculated the quantified impact results for the 10 Material Topics, leading to the following assessment:





Ranking of Impact Severity on the Economy, Environment, and Social Categories

■ Positive Impact
■ Negative Impact



2. Impact Description and Management Guidelines

1 Integrity Management

Corresponding Chapter: 7

Corresponding GRI Standard: 205, 206, 2-27

- Corruption, damage to goodwill.
- + Reduction of operational risks, enhancement of stakeholder trust.

Response Strategy

- Conducting education and training.
- Establishing integrity policies and prevention mechanisms to be routinely reported to the board of directors.
- Internal integrity commitment disclosure.

2 Legal Compliance

Corresponding Chapter: 7

Corresponding GRI Standard: 2-27

- Fines, civil damages, criminal liability.
- + Reduction of operational risks, enhancement of stakeholder trust.

Response Strategy

- Conducting education and training.
- Standardization of company regulations, improvement of governance performance, compliance with laws and regulations.

3 Risk and Crisis Management

Corresponding Chapter: 7

Corresponding GRI Standard: N/A

- Loss of operational flexibility.
- + Converting crises into opportunities, build stakeholders' (shareholders, customers, partners) trust.

Response Strategy

- Establish and implement risk management policies.
- Developing standard operating procedures for risk management.

4 Construction Quality and Safety

Corresponding Chapter: 2, 4

Corresponding GRI Standard: N/A

- 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.

Response Strategy

- Enhance construction systems, comprehensive review of process flows.

5 Information Security and Customer Privacy

Corresponding Chapter: 4

Corresponding GRI Standard: 418

- Leakage of trade secrets, damage to reputation and potential risk of customers' personal data misuse.
- + Strengthening information exchange mechanisms with business partners.

Response Strategy

- Implementation of revised and audited operational procedures.
- Conducting education and training programs.

6 Occupational Health & Safety

Corresponding Chapter: 5

Corresponding GRI Standard: 403

- Fines, civil damages, criminal liability, compensation.
- + Increased employee work efficiency and stability.

Response Strategy

- Establish occupational health and safety equipment.
- Provide regular health check-ups for all employees.



7

Labor Rights and Handling of Occupational Safety Incidents

Corresponding Chapter: 5

Corresponding GRI Standard: 202, 405, 406, 407, 408, 409

- Employee strikes, protests, or occupational accidents; which damage Delpha Construction's reputation and may lead to potential financial liabilities.
- + Increased cooperation from partners, enhanced engineering quality.

Response Strategy

- Establishing health and safety guidelines.
- Conducting education, training, and fire drills.

8

Operational Performance

Corresponding Chapter: 7

Corresponding GRI Standard: 201

- Decreased employee morale, reduced willingness from bank loans.
- + Increased investor confidence, revenue growth, increased land acquisition, construction, and sales opportunities.

Response Strategy

- Since 2020, a significant focus has been dedicated towards land acquisition capabilities, increase of sales volume, to drive revenue growth.

9

Customer Relationship Management

Corresponding Chapter: 4

Corresponding GRI Standard: 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.

Response Strategy

- Establish timely customer feedback mechanism.
- Neighborhood services. Regularly organize events for existing customers.

10

Green Buildings and Materials

Corresponding Chapter: 3

Corresponding GRI Standard: N/A

- Increased construction costs.
- + Reduction of greenhouse gas emissions and pollution, extending building lifespan, phasing out underperforming construction firms.

Response Strategy

- Incorporating green building materials and considering building lifecycle during planning and design phase.
- Establishing and implementing supplier screening mechanisms.

1.2.3 Stakeholder Engagement

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

R Regularly**I** Irregular**Q** Quarterly**1/W** Weekly**1/Y** Annually**2/Y** Biannually**Government Entities**

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

Topics: Operational Performance/ Integrity Management/ Risk and Crisis Management/ Information Security and Customer Privacy/ Green Buildings and Materials/ Occupational Health & Safety/ Labor Rights and Handling of Occupational Safety Incidents/ Construction Quality and Safety

Communication and Frequency

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

Key Communication Points

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

Communication Effectiveness

- Placed in the top 6%-20% range in the 10th Corporate Governance Evaluation
- Included in the "MSCI Global Small Cap Index Constituents".
- Selected as a constituent stock of the "Corporate Governance 100 Index" in July 2023.
- Won the 2023 16th TCSA Taiwan Corporate Sustainability Report Awards - Bronze Award.
- Submitted a total of 3 sessions to the Urban Renewal Review Committee according to administrative procedures.
- Delpha Construction's property sales contracts comply with relevant real estate sales regulations. Prior to launch, discussions are held with local government authorities regarding pre-sale housing purchase agreements, and ensure participation in the Fair-Trade Commission's seminars on false advertising.
- Participated in a total of 2 government-hosted investment promotion conferences.



Customers

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

Topics: Risk and Crisis Management/ Construction Quality and Safety/ Customer Relationship Management/ Integrity Management/ Legal Compliance/ Information Security and Customer Privacy

Communication and Frequency

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

Key Communication Points

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

Communication Effectiveness

- Conducted settlement inspections, discussions of deficiency rectifications for each unit, totaling 588 times.
- Customer Satisfaction Survey: 4.4 points at the time of purchase, 5 points during the warranty period.
- Assist the community in establishing the first session of the condominium owners' meeting, and discussing community needs, totaling 2 sessions.

Partners

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

Topics: Construction Quality and Safety/ Supply Chain Management/ Integrity Management/ Information Security and Customer Privacy/ Risk and Crisis Management

Communication and Frequency

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

Key Communication Points

- Sustainable Supplier Management.

Communication Effectiveness

- Design and planning meetings, totaling 33 sessions.
- Sales meetings, totaling 382 sessions.
- Constructor meeting meetings, totaling 204 sessions.
- Inspection meeting, totaling 1 session.

Employees

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

Topics: Occupational Health & Safety/ Operational Performance/ Integrity Management/ Legal Compliance/ Risk and Crisis Management

Communication and Frequency

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

Key Communication Points

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

Communication Effectiveness

- Labor-management Meetings: 4 times, reaching amicable agreements.
- Internal Education Training: 120 participants, totaling 66 hours.
- External Education Training: 15 participants, totaling 216 hours.

Shareholders

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

Topics: Operational Performance/ Integrity Management/ Green Buildings and Materials/ Occupational Health & Safety/ Labor Rights and Handling of Occupational Safety Incidents/ Construction Quality and Safety

Communication and Frequency

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

Key Communication Points

- Operational Performance.
- Construction Safety.

Communication Effectiveness

- The AGM was held on June 28, 2023, reporting operating status to shareholders. For details, please refer to the 2023 AGM Meeting Agenda.
- The investor conference was held on December 7, 2023, to explain the operating performance and outlook to investors. For details, please refer to the 2023 investor conference presentation.
- Announce revenue status on the Market Observation Post System.
- Respond to stock-related information in accordance with regulations and shareholder requirements.
- Disclose the company's financial reports quarterly and have them verified by an accounting firm.



2. Construction and Management

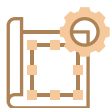
2.1 Land Development and Construction

Building Lifecycle



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; Delpha Construction conducts thorough assessments to offer the most suitable building products.



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.



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. Delpha 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 advertising, Delpha Construction invites several advertising companies with market familiarity and extensive experience to submit proposals. Based on their planning for the project and execution capabilities, the most suitable alliance partner will be selected for the project to assist the company in promoting the high-quality properties to market.



After Sales Service

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

2.2 Land Development Assessment

Land Development Strategy and Data Collection

Land use has a significant impact on the environment and society as a whole. Delpha Construction adheres to the land development principle of preventing and mitigating adverse environmental impacts caused during development activities. Before land acquisition, thorough and careful assessment and investigation are conducted, and a cross-departmental land investment review committee is convened to confirm whether the site is contaminated, excludes geologically sensitive areas, affects neighboring buildings' right of light, and if land development conditions comply with relevant regulations, as well as maximizing the interests of the company, customers, and shareholders.

To collect timely market land information, Delpha Construction proactively gathers major government policies, tenders, public construction progress, and market conditions. Evaluation principle for land acquisition is to primarily target land based on railway economy, specialized industrial parks, and emerging redevelopment zones, then supplemented by urban renewal and reconstruction of dangerous and old buildings in prime urban areas. After confirming basic information such as current site status and development impacts, a profit margin analysis is conducted. Investment review committees are convened intermittently to gather opinions from department heads, ensuring that the properties delivered to customers have the best possible foundation.

In 2023, Delpha Construction purchased
NTD\$2,172,266,820 worth of land.
And no land acquisition disputes have occurred.





1. Investigation

- Market information collection
- Geographical advantages (convenient transportation, proximity to amenities)
- Filtering broker cases ● Tracking major news

2. Review

- **Planning and Design Analysis:** Land use control analysis, traffic impact assessment, urban design review, incentive value analysis, common area ratio adjustment, configuration rationalization, lighting, ventilation.
- **Environmental Impact Analysis:** Soil and water conservation plan, site geological sensitive area investigation, site pollution status investigation, adjacent properties right to light impact investigation, ecologically sensitive area investigation, environmental protection area or wildlife presence investigation.
- **Sales Competitive Analysis:** Analysis of competitive advantages and disadvantages, industry development trend analysis, demographic analysis, product supply and demand analysis.
- **Engineering and Construction Analysis:** Site condition survey, unsightly/hazardous facilities survey, surrounding environment survey, survey of adjacent properties, public facility and pipeline survey.
- **Financial Planning Analysis:** Ensuring turnover rate, construction costs, progress of account receivables, etc.
- **Legal Compliance Analysis:** Prohibited or restricted construction or airspace restrictions, transaction methods, integration of property owners.

Case Development Analysis and Investigation

After acquiring the land, Delpha Construction will undergo procedures such as "geological drilling", "Pre-construction Survey of Adjacent Properties", "traffic impact assessment", "structural external review" and "biodiversity" to ensure that the acquired land complies with relevant government regulations, that the products coexist with the environment, and to safeguard the personal safety and property of customers.



Geological Drilling

Geological 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.



Pre-construction Survey of Adjacent Properties

Pre-construction survey of adjacent properties 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.



Traffic Impact Assessment

Assess the permanent impact on road traffic of site development due to new commuting trips resulting from changes in land use. Review, examine, and adjust the temporary impact on road traffic caused by construction vehicles entering and exiting the site during the "site development period".



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.



Biodiversity

Explore and ensure implementation of the design of the building is compatible with existing structures and surrounding environment, such as relocating existing trees on the site or adopting permeable brick sidewalks, and implement various pollution prevention measures during construction, as well as soil and groundwater resource protection.



2.3 Urban Renewal and Reconstruction of Dangerous Old Buildings

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

Dangerous and Old Buildings

The Urban Green

Yunhe St, Da'an District, Taipei City

Building Time: 1997

Consolidation Time: 2015 to 2022



Completion and Handover

Number of Rebuilt Households:

1 Unit Demolished

28 Newly Built Units

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

Urban Renewal

Huaisheng Section Project

An Dong Street, Da'an District, Taipei City

Building Time: 1960~1961

Consolidation Time: 2011 to Now



Urban renewal review report registration filing

Number of Rebuilt Households:

18 Units Demolished

100 Estimated New Units to be Built

- Illegally constructed buildings with age over 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

Urban Renewal

Taiyuan Road Project

Taiyuan Rd, Datong District, Taipei City

Building Time: 1965

Consolidation Time: 2005 to Now



Urban renewal review committee In review process

Number of Rebuilt Households:

74 Units Demolished

402 Estimated New Units to be Built

- 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, Delpha Construction establishes a clearly defined and rigorous supplier selection process. In addition to the verification of architectural design, construction, and project quality, it also emphasizes the suitability and stability of suppliers through environmental, social, and governance-oriented risk assessment and audit procedures. Thus, the sustainable operation of Delpha Construction can continue to provide high-quality buildings.

2.4.1 Policy and Commitment

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

Integrity Management Responsibility

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



Social Welfare Responsibility

2

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.

Occupational Safety Management Responsibility

3

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

Environmental Protection Responsibility

4

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

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

Class	Hours	Participants
[Fortune] Sales Seminar	17H	3 people
[One and Only] Sales Seminar	15H	5 people
[The Gorgeous Mansion] Sales Seminar	14H	8 people
[The Emerald Building] Sales Seminar	10H	7 people

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



Construction Engineering

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

101 Number of Suppliers	98 Level A	≥ 80	Preferential contracting based on the current payment terms and conditions.
	3 Level B	70-79	Based on the current payment terms and conditions.
	0 Level C	60-69	Based on the current payment terms and conditions with an additional 15 days.
	0 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.

**Product Sales**

Delpha Construction entrusts a sales agency company to sell pre-sale houses. The competency of the sales agency is determined upon; the results of the agency contract filing and pre-sale houses sales information filing prior to the project launch; and the training before sales and the review of advertising content after the project launch.

Delpha Construction strictly requires the sales agency to provide transparent disclosure of relevant information throughout the marketing process, including design, advertising, sales, service consultation, and customer complaint handling. They must adhere to government policies and regulations, ensuring no false advertising, no collusion to create a false impression of high sales through fictitious transactions, no dissemination of false information to influence transaction prices, or any use of illegal sales practices to disrupt market order. These principles are clearly stipulated in the consignment contract, with specific penalties outlined for non-compliance.

STEP 4 Continual Improvement

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

2.4.3 Review of Construction Standard Operating Procedures

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

2023 Standard Operating Procedure Review and Project Meetings

Huajian Northern Construction Sites:

8 Sites 238 Total Hours

Huajian Central and Southern Construction Sites:

3 Sites 204 Total Hours



3. Environmentally Sustainable Low Carbon Products

3.1 Climate Change Risk Management

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

Climate Change Scenario (Stress) Test

As part of the risk assessment process, Delpha Construction conducts impact analyses for its developing and operational projects based on appropriate climate scenarios, as outlined in the Intergovernmental Panel on Climate Change's (IPCC) 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 Governance

The Board of Directors of Delpha 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 The board of directors provides the risk management team with recommendations regarding operation and planning and comments on issues to be noted for each plan.

The board of directors provides recommendations regarding the operation and plans of the risk management team, and offers issues that should be noted for each plan to the risk management team.

Climate Policy and Risk Management



Gathering of climate change issues

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



Identification of risks and opportunities

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



Ranking of material risks and opportunities

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



Compilation of the potential financial impacts

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



Climate Change Materiality

Transformation Risks/ Opportunities

Increase in Greenhouse Gas Emissions Costs

Opportunities:

- Participation in renewable energy projects and adoption of energy-saving measures.
- Obtaining incentives from the public sector through carbon offset mechanisms.
- Use of low-carbon energy sources.

Potential Financial Risks:

- Carbon fee expenditures.
- Deployment of carbon reduction equipment.
- Carbon inventory mechanism establishment.

Response Strategy

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. Actively seek low-carbon incentives to reward volume balancing costs.

Regulatory Authorities Increasing Oversight Efforts Regarding Energy Efficiency

Opportunities:

- Utilizing energy-efficient rated materials.

Potential Financial Risks:

- Increased operational costs due to use of specific materials to comply with latest regulations.
- Possible fines for non-compliance with regulatory requirements imposed by regulators.

Response Strategy

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.



Shift in Customer Preferences

Opportunities:

- Establishing brand value.
- Diversifying business activities.
- Enhancing customer trust.

Potential Financial Risks:

- Failure to grasp market trends, leading to negative impacts to sales and profits.
- Slower completion and delayed revenue recognition due to extended handover process.

Response Strategy

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.

1. Transitioning to Low-carbon Technologies May Incur Conversion Costs

2. Replacing Existing Products and Services with Low-carbon Alternatives

Opportunities:

- Adoption of green building practices.
- Development of new products and technologies.

Potential Financial Risks:

- Increase in research and development and service costs.
- Adoption of low-carbon materials and construction methods.

Response Strategy

1. Implementation of green building equipment in projects.
2. Actively obtaining green building certifications.
3. Development of low-carbon service models to increase operational revenue.

Rising Costs of Raw Materials

Opportunities:

- Reuse of construction resources.
- Use of high-performance products.

Potential Financial Risks:

- Increase in raw material costs, leading to higher expenses.
- Scarcity of low-carbon raw materials and technologies, causing project delays and increased costs.

Response Strategy

1. Identify environmentally conscious and climate-responsible suppliers.
2. Improve energy efficiency to reduce production costs.



Physical Risks/ Opportunities

1. Increased Occurrence of Extreme Weather Events

2. Rising Sea Levels

Opportunities:

- Enhancing climate resilience.
- Diversifying energy sources.

Potential Financial Risks:

- Changes in material resource availability leading to supply chain disruptions.
- Project delays increasing construction safety risks.
- Existing construction products experiencing damage.

Response Strategy

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.

Rising Average Temperature

Opportunities:

- Promote green operations and smart buildings.

Potential Financial Risks:

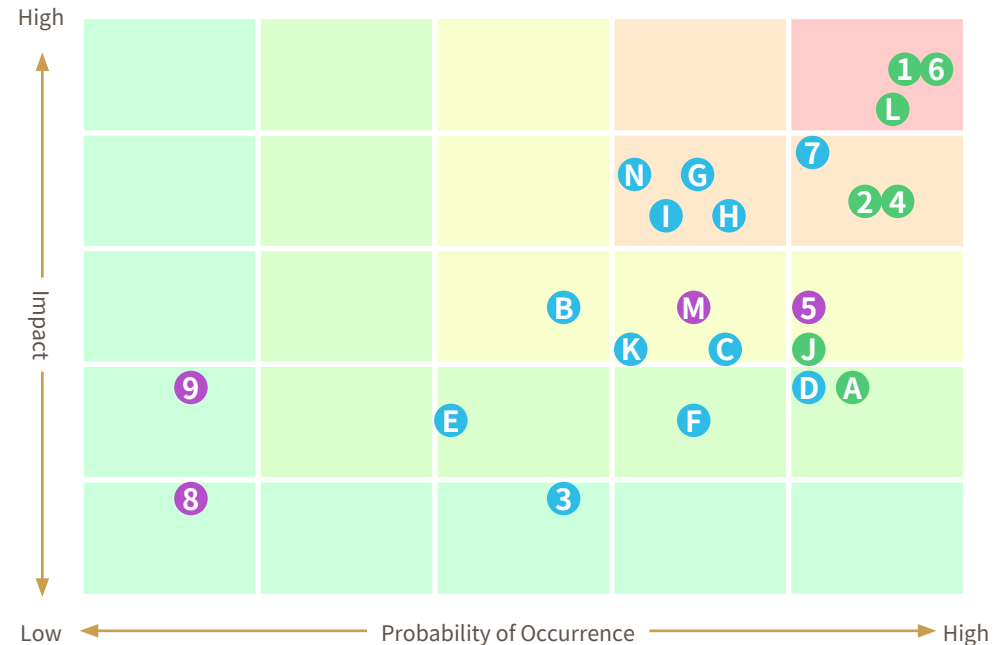
- Increase in electricity consumption, leading to higher operating costs.

Response Strategy

1. Promote smart buildings and energy-efficient measures to enhance energy efficiency.

- 1 Increase in greenhouse gas emissions 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

Climate Change Materiality Matrix



- 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



3.2 Green Buildings and Materials

Building Lifecycle

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



Building Planning and Design

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



Building Materials Production and Transportation

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



Construction and Building Process

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



Daily Building Operation and Maintenance

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



Building Renovation and Repair

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



Building Demolition and Waste Management

Handle construction waste properly to avoid secondary environmental pollution.



Material Treatment and Recycling

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

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

Note: The Yisin Section project will be able to confirm the intended indicators after obtaining the building permit in September 2024.



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 "Green Building Candidate" or a "Green Building Label" certificate. In response to building sustainability, Delpha Construction has long continued to increase its green building portfolio percentage. Beginning with the Taipei area, where Delpha's deeply rooted for over six decades, the goal is to obtain Green Building Certifications for 100% of projects launched as of 2024.

3.2.2 Green Materials

Low-carbon Operations



1. Low-E Glass (low emissivity)

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

2. Water Resource Automatic Irrigation System

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

Circular Sustainability



1. Rainwater Harvesting

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

2. Water-saving Toilet

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

3. LED Motion Sensor Lights

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

4. Permeable Concrete

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

Reduce Pollution



1. VAF Air Purification System

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

2. BWT Filtration System

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

3. Waterproof and Soundproof SPC Flooring

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

4. Elevator Plasma Ion Antibacterial Purifier

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

5. Drainage Ventilation System

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

6. Anti-smog Screens

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

Green Energy



1. Electric Vehicle Charging Stations and Dedicated Charging Cable Trench

In addition to installing charging stations in certain parking spaces, dedicated charging cable trenches are also provided to allow residents to install their own charging cables for electric vehicles. This ensures convenient access to charging facilities for residents who own electric vehicles.

2. Aluminum Busways and EMS Charging Pile Energy Management System

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



3.2.3 Smart Buildings

Delpha Construction's urban renewal project "The Urban Green" located in Taipei City obtained the Smart Building Silver Candidate Certificate in 2020 and received the Smart Building Silver Certificate in 2023. The certification items include seven basic indicators: integrated cabling indicator, information and communication indicator, system integration indicator, facility management indicator, safety and disaster prevention indicator, energy-saving management indicator, and health and comfort indicator, as well as one incentive indicator: smart innovation indicator.

Since the establishment of the "Smart Building Label" system in 2004, as of the end of August 2023, only 1,215 cases have been issued with the Smart Building Label and Candidate Smart Building Certificate, with private buildings accounting for less than half of the applications. While smart buildings are still in the inceptive stage, Delpha Construction has not only incorporated environmentally-based green building planning in its designs but further introduced smart buildings to provide people-orientated services.

Smart buildings are not simply about installing technological equipment, but rather about managing the building through information and communication technology to achieve energy-saving effects while providing a safe and convenient environment for users in the space. This planning not only enhances operational maintenance and reduces disasters but also extends the building's lifecycle.



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

- **2021:** 966.48 m²
(Including Delpha Construction Taipei and Taichung Offices)
- **2022:** 1,129.12 m²
(Including Delpha Construction Taipei and Taichung Offices, Huachien Development Office)
- **2023:** 1,134.07 m²
(Including Delpha Construction Taipei and Taichung Offices, Huachien Development Office)



Sites

- **Electricity consumption area:** 39,783.75 m²
Including 9 construction sites that have utilized electricity based on the project progress.
- **Greenhouse gas emissions area:** 39,783.75 m²
Including 9 construction sites that have undergone greenhouse gas inventory based on the project progress.
- **Water resource consumption area:** 11,089.08 m²
Including 3 construction sites that have utilized water resources based on the project progress.



3.3.1 Management Policies

Target	2023 Result Target	2025 Goals	2030 Goals
GHG Category 1 emission intensity of less than 0.25 kg/m ² .	0.26 kg/m ²	●	●
GHG Category 2 emission intensity of less than 25 kg/m ² .	40.32 kg/m ²	●	●
Construction waste generation intensity of less than 0.30 tonnes/m ² .	0.49 ton/m ²	●	●
Electricity consumption intensity of less than 0.18 GJ/m ² .	0.292 GJ/m ²	●	●
Water resource consumption intensity of less than 0.6 m ³ /m ² .	0.07 m ³ /m ²	●	●
Strengthen the integration of climate-related financial information in decision-making mechanisms.	Analysis team launched in 2023.	●	●
Initiate research on important international sustainability and environmental questionnaires such as CDP and DJSI.	Analysis team launched in 2023.		
Gradually introduce ISO 14001 and ISO 14064-1 third-party certification processes.		●	
Progressively respond to and review important international sustainability and environmental questionnaires such as CDP and DJSI.		●	
Implement ISO 14001 and ISO 14064-1 third-party certification processes.			●
Regularly respond to and review important international sustainability and environmental questionnaires such as CDP and DJSI.			●

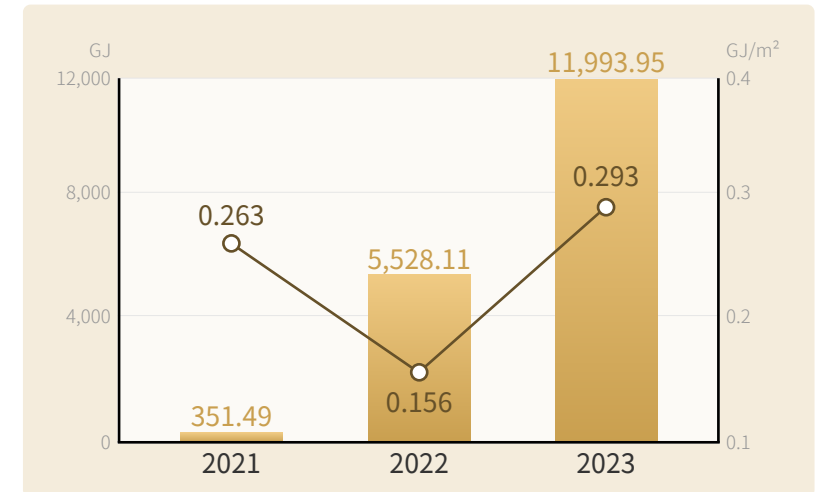
The increase in GHG emissions intensity in 2023 is mainly due to the calculation of GHG intensity using the site land area, which increased by 9% in 2023 compared to 2022. However, the number of projects on sale increased by 100% in 2023 compared to 2022, and the increase in projects led to an increase in building floor area (construction volume), resulting in higher GHG emissions for the year 2023.

Future carbon emission intensity calculation, according to regulatory guidelines, will align ESG reports and annual reports, calculating intensity data based on revenue.

3.3.2 Energy Management

Company Power Consumption

■ Power Consumption
○ Power Intensity



Year	2021	2022	2023
Power Consumption GJ Note			
Offices	350.63	401.96	375.39
Sites	-	5,126.15	11,618.56
Total Consumption	351.49	5,528.11	11,993.95
Power Intensity GJ/m²			
Offices	0.585	0.356	0.337
Sites	-	0.150	0.292
Total Consumption	0.263	0.156	0.293

Note: 1 kWh=3600000 J=0.0036 GJ

Note: Power Intensity = Power Consumption / Area

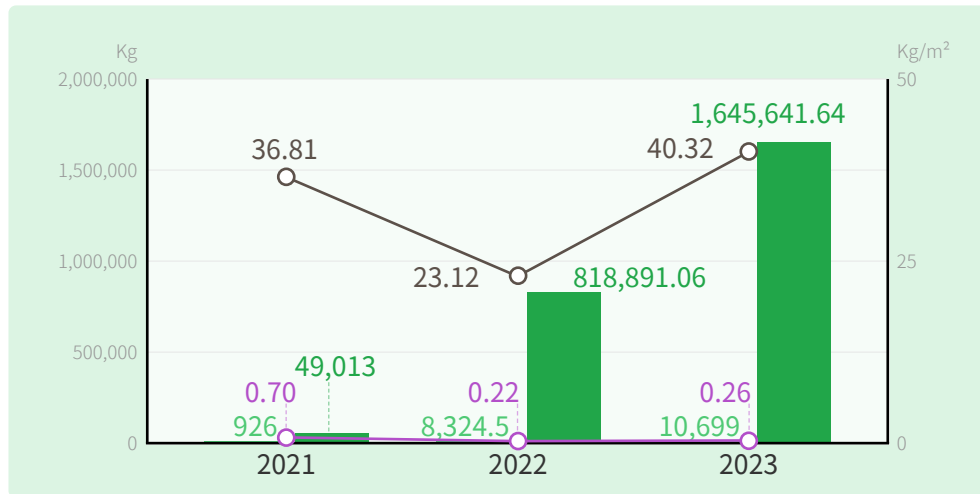


3.3.3 GHG Management

GHG Emissions

CO₂ Emissions
 Category 1
 Category 2

GHG Intensity
 Category 1
 Category 2



Year	2021	2022	2023
Category 1 CO ₂ Emissions Kg			
Direct Emissions	926	8,324.5	10,699
Category 2 CO ₂ Emissions Kg			
Offices	48,893	56,868.64	48,684.45
Site	-	762,022.42	1,596,957.19
Total Emissions	49,013	818,891.06	1,645,641.64
GHG Intensity Kg/m ²			
Category 1	0.70	0.22	0.26
Category 2	36.81	23.12	40.32

Note: The increase in GHG emissions intensity in 2023 is mainly due to the calculation of GHG intensity using the site land area, which increased by 9% in 2023 compared to 2022. However, the number of projects on sale increased by 100% in 2023 compared to 2022, and the increase in projects led to an increase in building floor area (construction volume), resulting in higher GHG emissions for the year 2023.

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

In 2021, it was 0.502 kg CO₂/kWh.

In 2022, it was 0.502 kg CO₂/kWh.

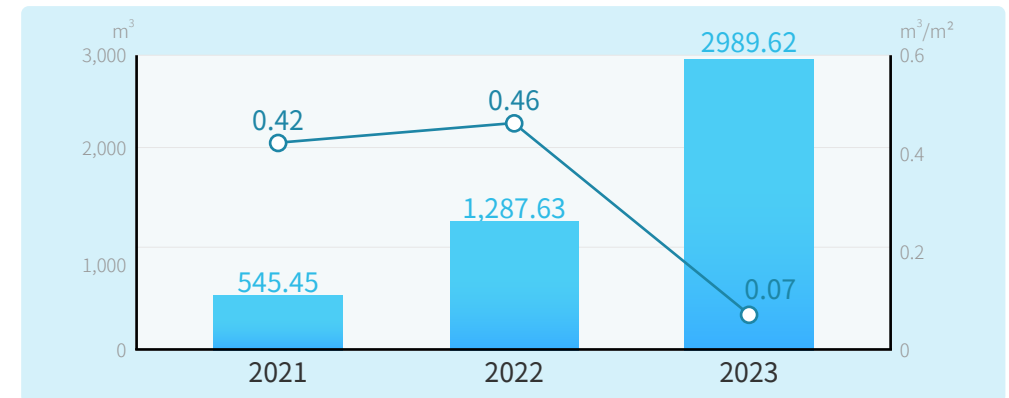
In 2023, it was 0.494 kg CO₂/kWh.

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 consumption intensity



Year	2021	2022	2023
Water Consumption m ³			
Offices	545.45	671.11	642.82
Sites	-	616.52	2,346.80
Total Intensity	545.45	1,287.63	2,989.62
Total Emissions m ³ /m ²			
Offices	0.56	0.59	0.57
Sites	-	0.37	0.06
Total Intensity	0.42	0.46	0.07

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. The Taipei office spent 149,300 NTD to replace traditional fluorescent tubes with energy-saving panel lights. In 2023, a total of 61 replacements with panel lights, saving approximately 8,688 kWh of electricity per year.
4. Respond to the "Earth Hour" energy-saving and carbon reduction campaign by turning off the lights for one hour and promoting a lowcarbon 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. Promote electronic signature system and use of emails to reduce the circulation of hardcopy 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. Bring your own cutlery and beverage containers to reduce the use of disposable tableware.
5. Appoint dedicated personnel to manage waste recycling and disposal.



Green Procurement

1. Procure selected products with environmental labels, with a procurement amount of 23,518,060 NTD, and commence reporting the green procurement amount on the Executive Yuan Environmental Protection Administration - Private Enterprises and Groups Green Procurement Reporting Platform in 2024.



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.



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.



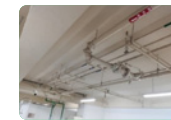
The hot water pipes in standard indoor floors are covered with galvanized steel pipes to prevent heat loss.



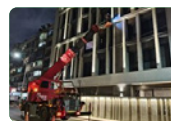
Lightweight partition walls are used to reduce the building load and optimize the use of structural materials.



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



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 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.



3.4 Waste Management

3.4.1 Generation of Waste

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

For 2023, 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)
Taoyuan	Metro Building	9,348	1.54
	The Gorgeous Mansion	-	-
	The Rising City	3,660	1.17
	Delpha Jing	1,448	0.75
	LejieSection Case B	-	-
	One and Only	2,720	0.71
	The Emerald Building	432	0.19
	Sanzuowu Section	-	-
Taichung	Fortune	1,175	0.58
	Centre for the Future	575	0.04
Tainan	Qing'an Section	-	-
Total		19,358	0.49

Note: The Gorgeous Mansion, LejieSection Case B, Sanzuowu Section and Qing'an Section 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



Organized sorting of modular materials to reduce waste.



Organized sorting of cement materials to reduce waste.

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



Reuse of protective foam padding.



Waste pipe material recycling for use as spare parts.



Formwork material classification, promoting reuse and reducing disposal.



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

3.5 Environmental Expenditures

In 2023, Delpha Construction had a total of 3 environmental, social, and economic penalty incident with a total fine amount of NTD \$41,478. There were no major penalties, and the violations have been rectified.

Regulatory Violation Category: Environment

Violation of Article 25 of the Building Act due to use without obtaining a usage license and prior use.

Improvement Actions:

Complete the payment of fines and immediately cease use upon awareness.

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

Improvement Actions:

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.

When transporting construction surplus soil and rock, failure to execute according to the plan and inadequate management of joint documents resulted in a violation. The reason for review is the regulation stipulated in Article 17 of the Construction Surplus Soil and Rock Management Autonomy Ordinance.

Improvement Actions:

Complete the payment of fines and immediately notify the contractor to make improvements upon receipt of the facts, and request the contractor to enhance 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.



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.



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



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

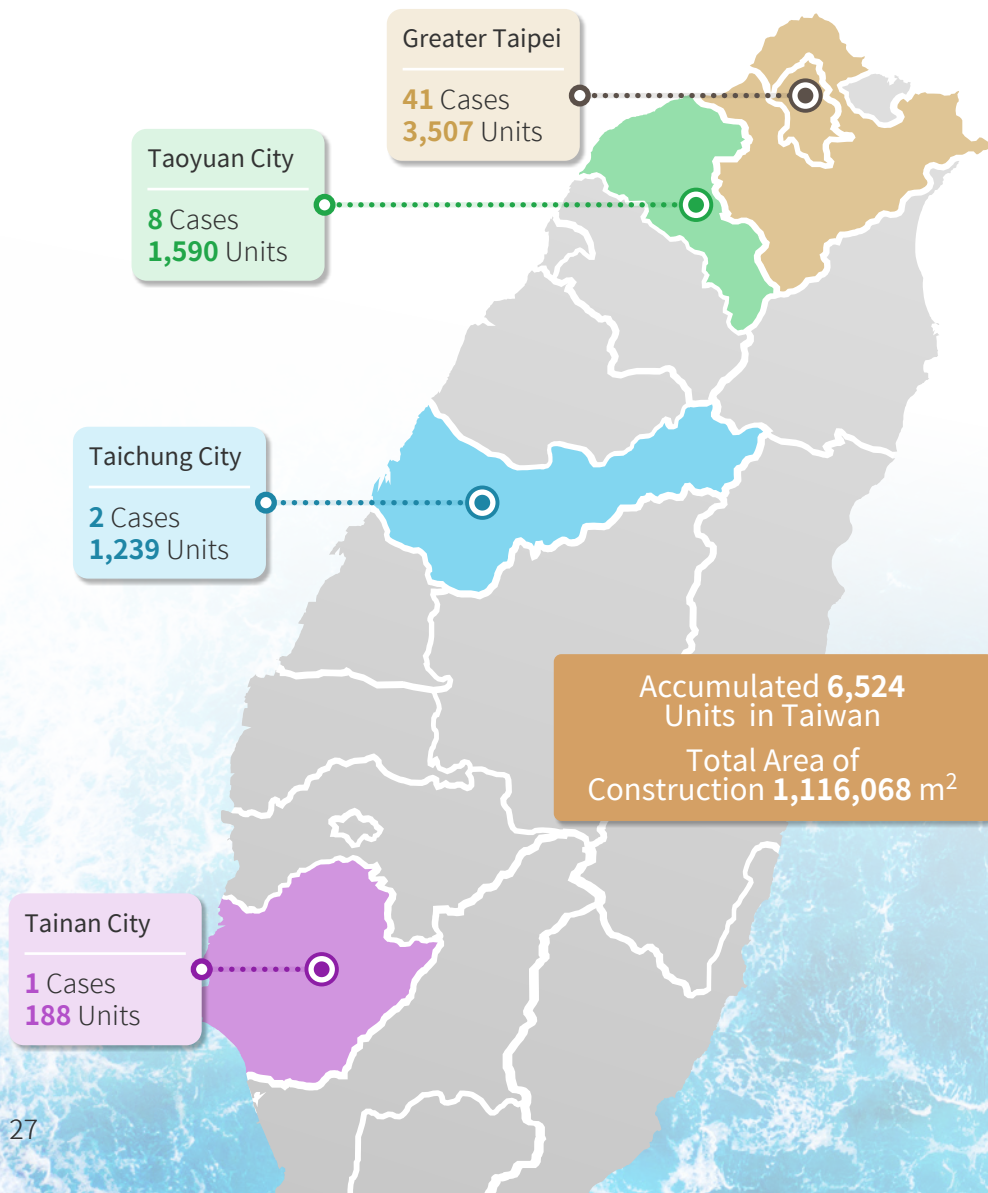


The construction site has measures in place for the treatment and disposal of vehicle mud, wastewater from cleaning soil and earthwork equipment, as well as wastewater from underground works. These measures include sludge settling, filtration, sludge removal, and proper drainage.



4. Attentive Customer Service

Delpha Construction has been deeply rooted in Taiwan for over 6 decades, starting from its establishment in the Greater Taipei area and gradually expanding nationwide. As of the end of 2023, Delpha Construction has built over 6,000 homes across Taiwan.



4.1 Customer Sustainable Service



Comprehensive Inspection and Handover Process

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

1. Schedule inspection time and assist in tracking the status of defect repairs.
2. Upon completion of the property transfer process and after receiving accurate notification of loan disbursement from the bank, prepare to conduct pre-contact operations for the handover and delivery of the property.
3. Compile handover data and confirm the completion status of defect repairs.
4. Notify the time and location for property handover.
5. Assist clients with the process of changing the name on utility accounts.
6. Follow-up on customer feedback after property handover.



Sustainable Warranty and Maintenance

Delpha 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.

2023 Delpha Construction New Project Warranty and Equipment Information

Project	Structure (year)	Water-proofing (year)	Materials (year)	Sound-proofing equipment	Electric vehicle charging system and busbar
Metro Building	15	1	1	✗	-
Delpha Jing	15	3	1	✗	-
The Rising City	15	3	1	○	-
Centre for the Future	15	3	1	○	BUSWAY Confluence Arrangement +Energy Management System
Fortune	15	3	1	○	
One and Only	15	3	1	○	
The Gorgeous Mansion	15	3	1	○	-
The Emerald Building	15	3	1	○	-

Delpha Construction Warranty and Soundproofing, Charging Equipment Installation Goals

Structure (year)	Waterproofing (year)	Materials (year)	Soundproofing equipment	Electric vehicle charging system and busbar
15	3	1	○	○

Customer Care and Feedback

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



Repair Services

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



Schedule Site Inspection

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



Identification

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



Repairs

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

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

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

Customer Privacy Protection

Delpha Construction not only assists in the maintenance of hardware facilities but also conveys to customers the correct concepts of building maintenance. By adopting a dual approach, we work together with customers to maintain the quality of the homes that will be cherished for a lifetime. Delpha Construction values the protection of customer privacy, and ensures that the collection, processing, and utilization of personal data comply with the regulations domestically. Delpha Construction have established appropriate control measures and protective measures.

Customer Care Initiative

Delpha Construction's care and commitment to customers extend beyond transactions. To fulfill the promise of "sustainable service" to customers, Delpha Construction periodically assists customers in organizing social events, fostering good interactive relationships with customers and the community, and strengthening community cohesion to build a harmonious community relationship. In 2023, a total of 18 customer care events were held, with approximately 1,200 participants.



Time	Activity Name	Number of Participants
2023/2/19	Crafts - Preserved Flowers	36
2023/3/5	Crafts - Perfume	39
2023/3/19	Crafts - Industrial Style Table Lamp	43
2023/6/3	Taiwan Food Festival	300
2023/6/24	Crafts - Fluid Painting Bear	37
2023/8/26	Real Estate Investment and Market Overview Presentation	40
2023/9/30	Mid-Autumn Reunion Event	42
2023/10/10	National Day Celebration Activities	400
2023/12/1	Pour-over Coffee Sharing Session	35
2023/12/2	Crafts - Christmas Sand Art Candle	10
2023/12/9	Crafts - Christmas Cream Glue Lantern	12
2023/12/9	Crafts - Fluid Painting Bear	43
2023/12/16	Crafts - Eternal Flower Glass Dome Christmas Tree	13
2023/12/17	Crafts - Christmas Gingerbread House	43
2023/12/23	Crafts - Christmas Hug Bucket	15
2023/12/24	Crafts - Christmas Wreath	18
2023/12/24	Crafts - Christmas Tree	45
2023/12/30	Crafts - Miniature Landscape Glass Jar	17
Total	18 sessions	1,188



Real Estate Investment and Market Overview Presentation



Taiwan Food Festival



Pour-over Coffee Sharing Session



Mid-Autumn Reunion Event



National Day Celebration Event



Crafts - Perfume



Crafts - Preserved Flowers



Crafts - Industrial Style Table Lamp



Crafts - Fluid Painting Bear



Crafts - Christmas Sand Art Candle



Crafts - Christmas Cream Glue Lantern



Crafts - Eternal Flower Glass Dome Christmas Tree



Crafts - Christmas Hug Bucket



Crafts - Christmas Wreath



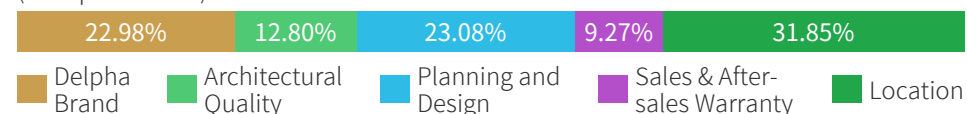
Crafts - Miniature Landscape Glass Jar

4.2 Customer Satisfaction Survey

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

Item	Delivery	Purchase	Warranty
Architectural planning	No available data, since in 2023 customers within the	4.4	5.0
Seismic design	handover delivery stage did not fill out customer satisfaction survey.	4.4	5.0
Visual design		4.4	5.0
Construction schedule		4.4	5.0
After-sales and warranty services		-	5.0
Delivery speed		-	5.0
Average score	-	4.4	5.0

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





5. Diversity, Foundation of Sustainability

5.1 Human Rights Issue

Delpha 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. Delpha Construction has assigned the Corporate Governance Office as the responsible unit to prioritize and strictly adhere to the following important human rights issues:

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.

Reasonable Working Conditions

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

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.

Freedom of Association

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

Diverse Labor-management Communication Channels

- Regularly hold labor-management meetings to effectively address labor-related issues through open communication.
- In 2023, Delpha 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

	Delpha Construction				Huajian Construction				Huachien Development			
Gender	Male		Female		Male		Female		Male		Female	
Employee Category	M	N	M	N	M	N	M	N	M	N	M	N
≤ 29	-	3	-	4	-	27	-	1	-	-	-	-
30-39	1	4	-	5	-	18	-	1	-	-	-	-
40-49	3	3	-	6	-	6	-	-	-	-	-	-
50-59	4	1	3	2	-	-	-	-	-	2	-	-
≥ 60	-	4	-	3	-	-	-	-	-	-	-	-
Total	8	15	3	20	-	51	-	2	-	2	-	-
	46				53				2			
M:F Ratio	1		1		1		0.04		1		-	
Average Age	45				30				55			



Composition: New Employees/ Exited Employees

M Male
F Female

Category	Delpha Construction				Huajian Construction				Huachien Development			
	New Employees		Exited Employees		New Employees		Exited Employees		New Employees		Exited Employees	
Gender	M	F	M	F	M	F	M	F	M	F	M	F
≤ 29	-	1	1	1	14	-	6	1	-	-	-	-
30-39	1	1	2	1	5	1	2	1	-	-	-	-
40-49	2	2	1	-	2	-	1	-	-	-	-	-
50-59	-	-	1	-	-	-	-	-	-	-	1	-
≥ 60	-	-	4	-	-	-	-	-	-	-	-	-
	3	4	9	2	21	1	9	2	-	-	1	-
Total	7		11		22		11		-		1	
	18		33		1							
New Employees/ Employee Exits Ratio	39%		61%		67%		33%		-		100%	

Employee Composition Based on Educational Background

Category	Delpha Construction		Huajian Construction		Huachien Development	
	Employees	Ratio	Employees	Ratio	Employees	Ratio
Doctorate	-	-	-	-	-	-
Masters	1	2%	3	6%	1	50%
Bachelors	37	80%	45	85%	1	50%
Associate Degree	4	9%	1	2%	-	-
High School	2	4%	4	8%	-	-
Below High School	2	4%	-	-	-	-
Total	46	100%	53	100%	2	100%

Employee Composition Based on Position

Gender	Delpha Construction		Huajian Construction		Huachien Development	
	Male	Female	Male	Female	Male	Female
President	1	-	-	-	-	-
Vice President	1	-	-	-	-	-
Associate	-	-	-	-	-	-
Manager	3	-	-	-	-	-
Assistant Manager	6	4	-	-	-	-
Senior Officer	4	3	3	-	-	-
Site Superintendent	-	-	8	-	-	-
Senior Specialist/ Supervisor	3	3	-	-	-	-
Associate Supervisor	-	-	6	-	-	-
Specialist	3	11	-	-	-	-
Engineer	1	-	30	2	-	-
Assistant Specialist	-	-	-	-	-	-
Others	1	2	4	-	2	-
	23	23	51	2	2	-
Total	46		53		2	

Employee Composition Based on Employment Type

	Delpha Construction		Huajian Construction		Huachien Development	
	Long-term	Temporary	Full-time	Part-time	Long-term	Temporary
Long-term	46	-	49	3	2	-
Temporary	-	-	-	-	-	-
Full-time	43	-	49	3	2	-
Part-time	3	-	4	-	-	-



5.3 Employee Welfare

5.3.1 Non-supervisory full-time employee salaries

Delpha 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.

	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					
2021	26	1,059	989	888	+101
2022	28	1,104	932	908	+24
2023	30	1,135	959	905	+54
Huajian Construction					
2022	19	977	857	-	-
2023	29	978	833	-	-
Huachien Development					
2022	2	1,292	1,292	-	-
2023	2	1,076	1,192	-	-

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)

	Delpha Construction		Huajian Construction	
Gender	Male	Female	Male	Female
Person	17	16	30	1
Ratio	1.14	1	2.85	1
Percentage of total salary	55%	45%	99%	1%

Note: Huachien Development did not have any female employees in 2023, 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.

Employee Insurance

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

Employees' Welfare Committee

- Wedding, childbirth, birthday, funeral, and three festivals gifts.
- Scholarships for employees' children, travel subsidies, and departmental gatherings, etc.

Employee Insurance

- In accordance with the law, Delpha Construction provide labor insurance and national health insurance.
- Insure group insurance.

Rental subsidy

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

Car Purchase and Fuel Subsidies

- Employees at the assistant manager level and above receive car purchase subsidy every 5 years.
- Fuel subsidy for using personal vehicle for business purposes.



Health Checkups

- Subsidize health check-ups every 2 years.

Employee Housing Purchase Discounts

- Discounted home purchase plan every 5 years.

Club Participation

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

2023 Welfare Subsidies
NTD \$13,335,262

2023 Employee Welfare
Committee Subsidies
NTD \$1,654,226



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 2023, the number of people eligible for parental leave was 1 male and 2 females. The actual number of people who applied for parental leave without pay was 1 female. The reinstatement rate and retention rate were both 100%.

5.4 Talent Development

5.4.1 Professional Certification

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

5.4.2 Education & Training

External Education and Training

In 2023, a total of 216 hours of education and training were conducted, with 15 participants. The total cost of the training was NTD \$55,100.

M Management

N Non-management

	Male		Female	
	M	N	M	N
Person(s)	1	2	3	4
Training Hours	6.5	129	39.5	41
Average Training Hours	45.16		20.13	

Internal Education and Training

Course Name	Course Type	Hours	Person(s)
Amendment of Personal Data Protection and Internal Control System	Corporate Governance	2H	34
Prohibition of Insider Trading	Corporate Governance	2H	15
Identification, Assessment, and Management of Corporate Legal Risks	Corporate Governance	2H	15
Summary of Pre-sale House Discount Payment Plan	Sales	2H	15
Analysis of Temporary Electricity Expenses	Corporate Governance	2H	24
Quality Discussion and Case Sharing	Quality Management in Engineering	2H	24
[Centre for the Future] Sales Training	Sales	17H	5
[One and Only] Sales Training	Sales	15H	4
[The Gorgeous Mansion] Sales Training	Sales	14H	4
[The Emerald Building] Sales Training	Sales	10H	4



5.4.3 Performance Evaluation and Promotion

Delpha Construction has established organizational management indicators and team goals to regularly assess performance achievements, understand employees' work situations, and use them as criteria for promotion, salary adjustment, employee compensation, and performance bonus distribution.

The content of the performance evaluation may vary depending on job positions and departments, but the evaluation system applies to all regular employees without distinction of gender, age, rank, or job category. In 2023, 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

Delpha 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. The Engineering Management Department convenes a monthly meeting with the site managers of its subsidiary, Huajian Construction, and relevant units to hold a construction meeting, disseminating various occupational safety and health matters. The company is committed to ensuring and enhancing the safety and health of employees, customers, and suppliers in the workplace.

Delpha Construction has set short-term, medium-term, and long-term goals for promoting occupational safety as follows:

2024 Goals (Short-term)

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

2027 Goals (Mid-term)

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

2030 Goals (Long-term)

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

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

Delpha Construction establishes an 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	Participate in meetings of the organization and assist in supervising on-site safety.
Engineering Personnel	
Supervisors from Each Subcontractor	

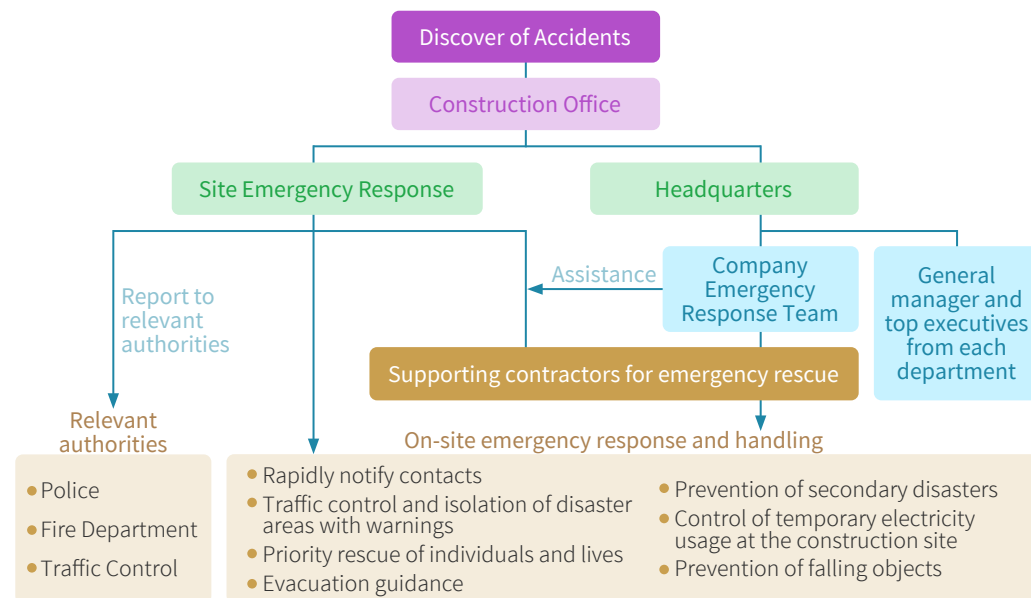
Communication Frequency

Monthly 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

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

To create a safe working environment, Delpha 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 2023, Delpha Construction has installed AEDs in the office and all construction sites.



Host



Billboard



Host

Professional Certification

Construction Site Supervisor License	12
Class A Occupational Health and Safety Manager (Construction Industry)	10
Class C Occupational Health and Safety Manager (Construction Industry)	5
Occupational Health and Safety Manager	3
Construction Safety Assessment Personnel	4
AED+CPR Certification	42

Occupational Accident and Attendance Statistics

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

In 2023, the total working hours of all employees in Delpha Construction amounted to 156,920 hours, with no cases of occupational diseases, injuries, or work-related accidents occurring.



6. Social Impact

6.1 Social Contribution

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

Community Engagement

Neighborhood Services

Due to its proximity to industrial roads and hiking trails, the land in the "Qiangziliao section" of Shulin, New Taipei City, is sparsely populated, potentially creating safety blind spots, and has illegally dumped waste by unknown individuals. Delpha Construction noticed the aforementioned issues during routine inspections and spent a total of **NTD \$402,840** to assist the neighborhood in installing surveillance cameras in areas with safety concerns. Delpha also helped nearby residents set up warning lines and clear out the illegally dumped waste, providing a safe and well-maintained community and hiking environment for nearby residents and hikers.

The land in the "Ruanqiao Section" of Beitou, Taipei City, and the "Huaisheng Section" of Da'an is still in the development stage. During the land maintenance period, Delpha Construction regularly clears weeds, removes stagnant water, and sets up fences to prevent mosquito breeding and the occurrence of dengue fever incidents, providing nearby residents with a better quality of life, with a total expenditure of **NTD \$55,000**.

Sidewalk Beautification

Located in the Qingpu International District of Taoyuan City, the "Delpha Jing" community benefits from its proximity to Qingpu Bilingual Junior High School, offering convenient living amenities. Delpha Construction, with a commitment to fostering good neighborly relations, spent NTD \$130,000 to assist in enhancing the quality of sidewalks. The pavement was beautified using a dry stamping method, improving the pedestrian and student commuting Environment.

Project	Amount
Community Services in Qiangziliao Section	402,840
Neighborhood Services for the Ruoqiao Section and Huaisheng Section	55,000
Delpha Jing Neighborhood Service	130,000
Total	587,840

Social Charity

Delpha Construction regards sustainable operation as one of its goals. Since its establishment, in addition to striving in its core construction business, it has not forgotten to fulfill its social responsibility as a corporate citizen. In 2023, Delpha Construction donated a total of NTD \$400,000 to the Taoyuan District Parents Association in Taoyuan City, supporting the association in organizing a public welfare campus tour of children's theater performances. The performances were held at 19 elementary schools in Taoyuan City, aiming to guide children to understand society and learn tolerance and respect through drama and character interaction.

Committed to supporting social welfare undertakings, Delpha Construction spreads love by donating approximately NTD \$ 14,219 worth of materials to the Faith, Hope & Love Intellectual Development Center in 2023. This supports early intervention services for children with developmental delays and assists in independent living training for young adults with intellectual disabilities. Additionally, they donated NTD \$25,780 worth of materials to the Hongyu Social Welfare Foundation, aiding the foundation's efforts in serving children with developmental delays, women, new immigrants, and disadvantaged families in the Taichung Mountain-Sea Line and rural areas, demonstrating their commitment to corporate social responsibility.

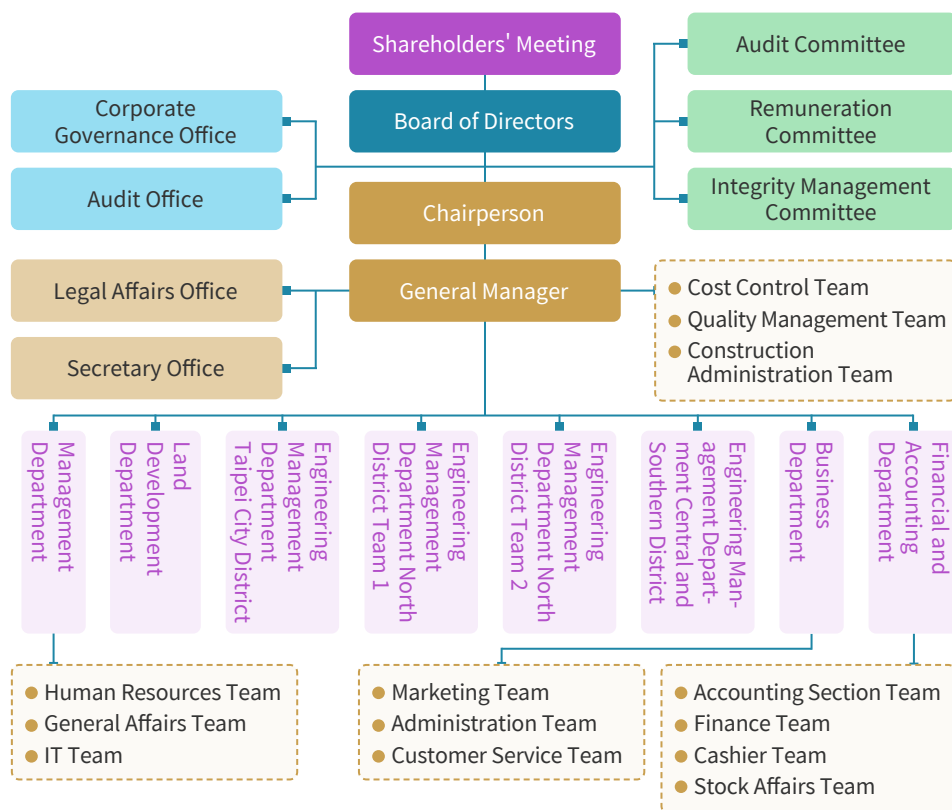
Participated in the "ASUS Refurbished Computer Program", donating a total of 21 computers, 5 monitors, 1 printer and 2 servers etc., promoting environmental protection and social welfare.





7. Ethical Management Brand Value

7.1 Organizational Chart



Affiliated Enterprises



Huachien Development

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



Huajian Construction

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

7.1.1 Board of Directors

1. The list of directors for the previous board of directors (term from June 23, 2020, to June 22, 2023) is as follows:

Title	Name	Tenure as Director (Years)	Core Diversity Indicators			Functional Committee		
			Gender	Age		Audit	Remuneration	Integrity
Chairperson	Cheng, Ssu-Tsung	2	M	31-50	≥ 51			
Director	Lee, Chin-Yi	17	M					
Director	Yan, Ming-Hung	2	M					
Director	Dajie Investment Co., Ltd. Representative: 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					

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

Title	Name	Tenure as Director (Years)	Core Diversity Indicators			Functional Committee		
			Gender	Age		Audit	Remuneration	Integrity
Chairperson	Hong-Yi Investment Limited Company Representative: Cheng, Ssu-Tsung	1	M	31-50	≥ 51			
Director	Lee, Chin-Yi	18	M					
Director	Yan, Ming-Hung	3	M					
Director	Dajie Investment Co., Ltd. Representative: Tseng, Ping-Joung	6	M					
Independent Director	Chen Shih-Yang	1	M					
Independent Director	Yeh, Chien-Wei	3	M					
Independent Director	Yu, Hung-Da	1	M					



Independent Board Representation 43%

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

Director Attendance 100%

For 2023, the board of directors held a total of 10 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.

Directors' Continuing Education 48 Hours

Delpha 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 2023, directors received a total of 48 hours of training (6 hours dedicated to sustainability development-related training programs).

Internal Board Performance Evaluation: Good

Delpha 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: 6%~20%

Delpha Construction's commitment towards corporate governance is reflected in the 10th Corporate Governance Evaluation results, placing in the top 6%~20%.

Board Nomination System

Delpha 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 Delpha Construction Board Election Procedures.

External Board Performance Evaluation

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

1. Overall Assessment

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

2. Recommendations and Adjustments

Recommendation: Establish an independent director (or audit committee) to directly receive whistleblower emails, thereby enhancing the independence and credibility of the whistleblower mechanism.

Adjustment: Plan to establish a mechanism for independent directors to directly receive emails and implement it starting from the year 2023.

Recommendation: Involve audit committee members in the annual performance assessment of managers.

Adjustment: Establish a mechanism for Audit Committee members to participate in the annual performance evaluation of the Chief Internal Auditor. However, due to the re-election of the Audit Committee in 2023, it is not possible to conduct the evaluation based on the full-year standard, and it will be implemented during the 2024 performance evaluation.

Recommendation: Integrate the risk management processes of the internal audit and risk management teams to comprehensively assess the company's risks and regularly report the execution of risk management to the board of directors.

Adjustment: Included the internal audit director in the risk management team.



7.1.2 Functional Committee

Audit Committee Attendance **100%**

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.

Remuneration Committee Attendance **100%**

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.

Integrity Committee Attendance **100%**

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	2019	2020	2021	2022	2023
Direct Economic Value Generated		19,394	92,234	20,094	2,008,312	1,980,224
Income	Real Estate Income	2,000	78,804	-	1,983,662	1,941,352
	Rental Income	8,170	8,573	8,718	10,619	10,101
	Interest/Dividend/Other Income	9,224	4,857	11,376	14,031	28,771
Direct Economic Value Distributed		103,384	135,630	101,836	1,832,115	1,774,913
Operating Cost	Cost from Operating Activities	1,950	61,950	-	1,360,861	1,099,437
Remuneration & Benefits	Salary, Bonus, Allowances and Perks	51,014	54,022	61,784	104,026	102,586
Capital Expenses	Interest Expenses	22,690	18,300	38,135	15,457	19,153
	Dividend Expenses ^{Note}	27,075	0	0	345,035	453,594
Government Expenses	Taxation (excluding deferred tax)	0	1,008	1,722	6,686	99,743
Community Investment	Donations, Sponsorships, Investments	700	350	195	50	400
Economic Value Retained (Direct Economic Value Generated – Direct Economic Value Distributed)		(83,990)	(43,396)	(81,742)	176,197	205,311

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, Delpha 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

1. "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.
2. It is strictly forbidden to use Company property, non-public information or use positions held to obtain improper benefits for themselves (or relatives).

Employee

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

Supplier

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

Insider

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

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

Principle	Year Formulated	Goal
Corporate Governance Code of Conduct	2017	Establish a sound corporate governance system for Delpha Construction.
Integrity Management Principles	2021	The implementation of the corporate culture and policy of integrity management has enabled Delpha Construction to operate continuously.
Sustainable Development Principles (Former: Corporate Social Responsibility Code of Conduct)	2021	Implement corporate social responsibility and promote economic, environmental and social progress and sustainable development.
Measures for Reporting and Handling Cases of Illegal and Immoral or Dishonest Behavior	2021	In order to implement ethical behavior and operate with integrity, we encourage reporting any behavior that does not comply with laws and regulations and violates the company's "Integrity Management Principles" or other internal regulations.
Integrity Management Committee Procedures	2022	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.

7.3.1 Whistleblowing/ Complaint Reporting System

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

For 2023, there were no reports of illegal activities received by Delpha Construction.



1. Internal Whistleblowing Cases

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

2. External Whistleblowing Cases

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

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

7.3.2 Sexual Harassment Prevention

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

1. Workplace Sexual Harassment Complaint Handling Committee

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

2. Case Handling

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

Delpha Construction has not received any relevant illegal reports in 2023.

7.4 Legal Compliance and Internal Control

7.4.1 Internal Control System

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

7.4.2 Legal Compliance

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

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

7.5 Anti-Corruption

Vendor Integrity Policy

The Statement of Integrity (Anti-Corruption) includes provisions that prohibit employees from accepting gifts or other benefits as conditions for business transactions. This is a measure to prevent "bribery" and the acceptance of "unreasonable gifts, hospitality, or other improper benefits". The implementation of Statement of Integrity (Anti-Corruption) provisions in 2023 is as follows:

2023 Total Suppliers	291
Number of Contracts with Statement of Integrity (Anti-Corruption) Provisions	291

Human Rights Regulations

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

Anti-competitive Behavior

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

Company-related Regulations

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

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



Appendix

General Guidelines

Statement of use	Delpha Construction has reported the information cited in this GRI content index for the period 2023/1/1-2023/12/31 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 Delpha Construction	
2-2	Entities included in the organization's sustainability reporting	About the Delpha Construction ESG Report	
2-3	Reporting period, frequency and contact point	About the Delpha Construction ESG Report	
2-4	Restatements of information	N/A	
2-5	External assurance	Appendix	
Activities and workers			
2-6	Activities, value chain and other business relationships	Overview of Delpha Construction 2.1 Land Development and Construction	
2-7	Employees	5.2 Demographics	
2-8	Workers who are not employees	5.2 Demographics	
Governance			
2-9	Governance structure and composition	7.1 Organizational Chart	
2-10	Nomination and selection of the highest governance body	7.1 Organizational Chart	

GRI Standard	Disclosure	Corresponding chapter/ description	Omission reason
2-11	Chair of the highest governance body	7.1 Organizational Chart	
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Implementation of Corporate Sustainability 7.1 Organizational Chart	
2-13	Delegation of responsibility for managing impacts	1.1 Implementation of Corporate Sustainability 7.1 Organizational Chart	
2-14	Role of the highest governance body in sustainability reporting	About this Report 1.1 Implementation of Corporate Sustainability	
2-15	Conflicts of interest	7.1 Organizational Chart	
2-16	Communication of critical concerns	7.1 Organizational Chart	
2-17	Collective knowledge of the highest governance body	7.1 Organizational Chart	
2-18	Evaluation of the performance of the highest governance body	7.1 Organizational Chart	
2-19	Remuneration policies	7.1 Organizational Chart	
2-20	Process to determine remuneration	7.1 Organizational Chart	
2-21	Annual total compensation ratio	N/A	The highest annual total compensation is considered confidential organization information.

Strategy, policies and practice

2-22	Statement on sustainable development strategy	Letter From Management 1.1 Implementation of Corporate Sustainability 3.2 Green Buildings and Materials 3.3 Environmental Resource Management
2-23	Policy commitments	5.1 Human Rights Issues 7.3 Ethics and Integrity Management
2-24	Embedding policy commitments	7.3 Ethics and Integrity Management



GRI Standard	Disclosure	Corresponding chapter/ description	Omission reason
2-25	Processes to remediate negative impacts	1.2 Material Topics 4.1 Customer Sustainable Service 7.3 Ethics and Integrity Management	
2-26	Mechanisms for seeking advice and raising concerns	7.3 Ethics and Integrity Management	
2-27	Compliance with laws and regulations	7.4 Legal Compliance and Internal Control	
2-28	Membership associations	The Real Estate Development Association of Taipei, Taoyuan Real Estate Development Association, and Taichung Real Estate Development Association.	
Organization and reporting			
2-29	Approach to stakeholder engagement	1.2 Material Topics	
2-30	Collective bargaining agreements	Although Delpha 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
3-1	Process to determine material topics	1.2 Material Topics	
3-2	List of material topics	1.2 Material Topics	
3-3	Management of material topics	1.2 Material Topics	

Material Topics

GRI Standard	Disclosure	Corresponding chapter/ description
01 Integrity Management		
3-3	Management of material topics	7 Ethical Management Brand Value
GRI 205: Anticorruption 2016	205-1	Operations assessed for risks related to corruption
	205-2	Communication and training about anti-corruption policies and procedures
	205-3	Confirmed incidents of corruption and actions taken
GRI 206: Anticompetitive Behavior 2016	206-1	Legal actions for anticompetitive behavior, antitrust, and monopoly practices
02 Legal Compliance		
3-3	Management of material topics	7 Ethical Management Brand Value
2-27	Legal Compliance	7.4 Legal Compliance and Internal Control
03 Risk and Crisis Management		
3-3	Management of material topics	2 Construction and Management 7 Ethical Management Brand Value
04 Building Quality and Safety		
3-3	Management of material topics	2 Construction and Management 3.2 Green Buildings and Materials
05 Information Security and Customer Privacy		
3-3	Management of material topics	4 Attentive Customer Service
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
		There were no complaints of customer privacy breaches or loss of customer data reported against Delpha Construction in 2023.



GRI Standard	Disclosure		Corresponding chapter/ description
06 Occupational Health and Safety			
3-3	Management of material topics		5.5 Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	403-1	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
	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	Prevent and mitigate occupational health and safety impacts directly related to 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	5.5 Occupational Health and Safety SASB Index
07 Labor Rights and Occupational Safety Accident Handling			
3-3	Management of material topics		2 Construction and Management 5 Diversity, Foundation of Sustainability
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.3 Employee Welfare
	202-2	Proportion of senior management hired from the local community	In 2023, Delpha Construction employed 100% of local residents in its management positions.

GRI Standard	Disclosure		Corresponding chapter/ description
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.2 Demographics
	405-2	Ratio of basic salary and remuneration of women to men	5.3 Employee Welfare
GRI 406: Nondiscrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.1 Human Rights Issues 7.3 Ethics and Integrity Management 7.4 Legal Compliance and Internal Control
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.1 Human Rights Issues
GRI 408: Child Labor 2016	408-1	Incidents of discrimination and corrective actions taken	2.4 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
08 Operational Results			
3-3	Management of material topics		7 Ethical Management Brand Value
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	7.2 Business Operations
	201-3	Defined benefit plan obligations and other retirement plans	5.3 Employee Welfare
	201-4	Financial assistance received from government	Delpha Construction does not receive government financial subsidies.



GRI Standard	Disclosure		Corresponding chapter/ description
09 Customer Relations Management			
3-3	Management of material topics		4 Attentive Customer Service
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	2 Construction and Management 4 Attentive Customer Service There were no incidents that had any impact on health and safety by Delpha Construction in 2023.
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no incidents of Delpha Construction violating health and safety regulations in 2023.
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	Delpha Construction complied with the regulations related to product labeling, service labeling, and marketing communication in 2023.
	417-2	Incidents of non-compliance concerning product and service information and labeling	
	417-3	Incidents of non-compliance concerning marketing communications	
10 Green Buildings and Materials			
3-3	Management of material topics		3.2 Green Buildings and Materials

Other Voluntary Disclosure Topics

GRI Topic	Disclosure		Corresponding chapter/ description
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	6.1 Social Contribution
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	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 415: Public Policy 2016	415-1	Political contributions	Delpha Construction has no donations in 2023.



SASB Index

Sector: Infrastructure

Industry: Home Builders

Topic	Standard	Code Indicator	2023 Disclosure		Key Sustainability Topic Indicators	Note	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 2023.	Improvement practices and future goals, please refer to 2.3 Urban Renewal and Reconstruction of Dangerous Old Buildings.	2.3
		Number of homes delivered on redevelopment sites.	0	home		The number of houses delivered in urban renewal and reconstruction of old and dangerous buildings in 2023.		
	IF-HB-160a.2	The entity shall disclose the number of controlled lots located in regions with High or Extremely High Baseline Water Stress.	0	lot	Risk Management	According to SASB recommended reference - World Resources Institute's (WRI), the entirety of Taiwan is considered low water risk area.	Continuously improve the risk assessment survey operations during the land development assessment phase. For details on improvement methods, please refer to 2.2 Land Development Assessment.	
		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
Workforce Health & Safety	IF-HB-320a.1	(1) Total recordable incident rate (TRIR) and (2) Fatality rate for direct employees.	(1) 0% (2) 0%	rate	Labor Human Rights and Industrial Safety Accident		Continue to aim for zero major industrial safety accidents and violations. For details on improvement and prevention measures, please refer to 5.5 Occupational Safety.	
		(1) Total recordable incident rate (TRIR) and (2) Fatality rate for contract employees.	(1) 0% (2) 0%					
Resource Efficiency	IF-HB-410a.1	(1) Number of homes that obtained a certified HERS® Index Score and (2) Average score.	(1) 0 (2) N/A	(1) home (2) average score	Green Buildings and Construction Materials	(1) As HERS® certification is not applicable in Taiwan, the data is based on projects that received green building candidate or label certifications issued by the Taiwan Architecture and Building Center in 2023. (2) The assessment of green building candidate or label certifications is based on the total scores of individual evaluation items, so the average score is not applicable.	Please refer to 3.2.1 Green Building for certification status as of end of 2023.	



			2023 Disclosure		Key Sustainability Topic Indicators	Note	Description	Chapter
Topic	Standard	Code Indicator	Content	Unit				
Resource Efficiency	IF-HB-410a.2	Percentage of installed water fixtures certified to WaterSense® specifications.	N/A	%	Green Buildings and Construction Materials	WaterSense® Certification is not applicable for Taiwan.	Existing construction projects currently mostly uses or replaced with water device certified by the Taiwan Water Conservation Label, target for future projects to achieve 100% installation of Taiwan Water Conservation Label certified water devices.	3.2
	IF-HB-410a.3	Number of homes delivered certified to a third-party multiattribute green building standard.	0	home		Based on projects that received green building candidate or label certifications issued by the Taiwan Architecture and Building Center in 2023.	For details on green building certification as of the end of 2023, please refer to 3.2 Green Buildings and Materials.	
	IF-HB-410a.4	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers.	Please refer to chapter 3, Environmentally Sustainable Low Carbon Products for information regarding green buildings and materials.					3
Community Impacts of New Developments	IF-HB-410b.1	Description of how proximity and access to infrastructure, services, and economic centers affect site selection and development decisions.	Please refer to chapter 2, Land Development and Construction for information regarding site assessment.		Building Quality and Safety	Including rail economy, as well as land development and market research surveys.	Continuously conduct land development processes through market research, on-site inspections, and regulatory investigations, and continue to discuss with landowners through briefings to gather opinions from all parties.	2
	IF-HB-410b.2	The entity shall disclose the number of controlled lots that are located on infill sites.	63	lot	Business Performance Risk Management	The statistics are based on the number of undeveloped lands in 2023 that have completed public facilities such as roads, drainage, electricity, and water supply.	Continuously follow the main axis of the group's business development for operation and development. Future goals are detailed in 2.2 Land Development Assessment.	
		Number of homes delivered on infill sites.	196	home				
	IF-HB-410b.3	(1) Number of homes delivered in compact developments and (2) Average density.	(1) 380 (2) 0.032	(1) home (2) home/m²		(1) The statistics are based on the number of houses delivered in the six major metropolitan areas in Taiwan in 2023. (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	Code Indicator	2023 Disclosure		Key Sustainability Topic Indicators	Note	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.	Continuously improve the risk assessment survey operations during the land development assessment phase. For details on improvement methods, please refer to 2.2 Land Development Assessment.	
	IF-HB-420a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks.	Please refer to chapter 3, Environmentally Sustainable Low Carbon Products for information regarding climate related risk management.		Climate change			3
Activity Metrics	IF-HB-000.A	Number of controlled lots.	134	lot		The number of land held in 2023.	Develop land projects based on annual targets, plan subsequent housing sales according to the construction schedule, and continuously improve after-sales service solutions.	
	IF-HB-000.B	Number of homes delivered.	196	home	Business performance	The number of houses delivered in 2023.		
	IF-HB-000.C	Number of active selling communities.	8	lot		The number of communities under sale in 2023.		





TCFD Index

Code	TCFD Suggested Disclosures	2023 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.	<p>The Board of Directors of Delpha 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.</p> <p>The board of directors provides the risk management team with recommendations regarding operation and planning and comments on issues to be noted for each plan.</p>
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.	<p>1. Management timeline: short-term is 1 to 3 years, medium-term is 3 to 5 years, long-term is 5 to 10 years.</p> <p>2. Short-term, Medium-term, Long-term Risks:</p> <p>(1) Short-term: Increased regulatory oversight on energy efficiency by authorities, increased cost of GHG emissions, rising raw material costs, and costs of transitioning to low-carbon technologies.</p> <p>(2) Medium-term: Changes in customer preferences, low-carbon products replacing existing products and services, increase in extreme weather events.</p> <p>(3) Long-term: Rising sea levels, Rise of average temperature.</p> <p>3. Short, Medium, Long-term Opportunities:</p> <p>(1) Short-term: Participate in renewable energy projects and adopt energy-saving measures, obtain public sector incentives through carbon offset mechanisms, reuse construction resources, enhance climate adaptation capabilities, and adopt green building materials and green construction methods.</p> <p>(2) Mid-term: Use low-carbon energy, establish brand value, diversify business activities, enhance customer trust, develop new products and technologies, use high-performance products.</p> <p>(3) Long-term: Energy diversification.</p> <p>4. For the analysis of the likelihood of occurrence, financial impact, and corporate impact of climate risks and opportunities, please refer to "3.1 Climate Change Risk Management".</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 12 opportunities related to climate risk were identified. For more details, please refer to chapter 3.1 Climate Change Risk Management.



Code	TCFD Suggested Disclosures	2023 Disclosure
TCFD2(c)	Describe the resilience of the organization's strategy, and consider different climate related scenarios.	<ol style="list-style-type: none"> 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. 2. Using the Climate Change Adaptation Platform's flood risk assessment tool and under RCP 8.5 scenario for the future (2036~2065) to analyze the affected population with flood disasters risk above level 5. 3. Identify and analyze the risks and opportunities associated with potential policy, cost, and market changes under various climate change risk scenarios. The assessment scope includes the company and the upstream downstream value chain (such as suppliers and customers). 4. Actively adopting TCFD to assess climate change-induced risks and opportunities.
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(c)	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 Delpha 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.	<ol style="list-style-type: none"> 1. Climate-related risk indicators include GHG emissions, waste management, and water consumption. 2. Delpha Construction plans to implement a greenhouse gas inventory system within the company entity in 2024 and will continue to establish relevant implementation measures based on the risks and opportunities identified through the risk assessment process.
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, Delpha 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, Delpha Construction has implemented a GHG inventory system and continues to voluntarily conduct and reduce. Along with the adjustment of the reporting boundaries, Delpha 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.



Summary Sheet of Assurance Items

Assurance Item

In 2023, the water consumption in offices was 642.82m³, and 2,346.80m³ for construction sites area, with a total consumption of 2,989.62m³. The water intensity for offices was 0.57, and 0.06 for construction sites, resulting in an overall water intensity ratio of 0.07.

Applicable Standards

SASB IF-RE-140a.1 Water Management :

Water withdrawal data coverage as a percentage of

(1) total floor area and

(2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector.

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Assurance Item

In 2023, the average salary of non-supervisory full-time employees at Delpha Construction was NTD\$1,135 thousand, with a median of NTD \$959 thousand. Male and female employees accounted for 55% and 45% of the total salary respectively. For Huajian Construction, the average salary was NTD \$978 thousand, with a median of NTD \$833 thousand. For Huachien Development, the average salary was NTD \$1,076 thousand, with a median of NTD \$1,192 thousand. Additionally, the gender pay ratio for Huajian Construction and Huachien Development was not disclosed as they did not have any female employees in 2023.

Applicable Standards

In 2023, Delpha Construction conducted a full-year statistical analysis of the salaries of nonmanagerial full-time employees and the gender pay ratio.

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Assurance Item

In 2023, the Board of Directors held a total of 10 meetings, with an individual director attendance rate of 100%, either in person or by proxy. Directors disclosed their interests in matters discussed during the meetings that involved themselves or the legal entities they represent, and abstained from voting. Additionally, the attendance rate for the Audit Committee, the Compensation and Remuneration Committee, and the Integrity Management Committee was also 100%. Directors disclosed their interests in matters discussed during the meetings that involved themselves or the legal entities they represent, and abstained from voting.

Applicable Standards

In 2023, Delpha Construction conducted a full-year statistical analysis of the attendance rates at board meetings, Remuneration Committee meetings, Audit Committee meetings, and Integrity Management Committee meetings.

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Assurance Item

In 2023, the green building indicators at The Urban Green obtained the Green Building Label Certificate, and Centre for the Future obtained Green Building Candidate Certificate indicators. Additionally, the Huaisheng Section project and the Taiyuan Rd. project are both planning to apply for candidate certificates.

Applicable Standards

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

Number of

(1) commissioned projects certified to a third-party multi-attribute sustainability standard and

(2) active projects seeking such certification.

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Assurance Item

For 2023, number of employees, average age, and gender ratio for each company are as follows:

Delpha Construction: 46 employees, 23 males, 23 females, gender ratio 1:1, average age 45 years.

Huajian Construction: 53 employees, 51 males, 2 female, gender ratio 1:0.04, average age 30 years.

Huachien Development: 2 employees, both male, average age 55 years.

For 2023, new employee hires and turnover are as follows: Delpha Construction:

7 new hires (39%), 11 departures (61%). Huajian Construction: 22 new hires (67%), 11 departures (33%).

Huachien Development: 1 departures (100%).

Applicable Standards

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:

(1). Gender;

(2). Age group: under 30 years old, 30-50 years old, over 50 years old;

(3). Other indicators of diversity where relevant (such as minority or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:

(1). Gender;

(2). Age group: under 30 years old, 30-50 years old, over 50 years old;

(3). Other indicators of diversity where relevant (such as minority or vulnerable groups).

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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.



CPA Limited Assurance Statement



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會計師有限確信報告

大華建設股份有限公司 公鑒

確信範圍

本會計師接受大華建設股份有限公司(以下簡稱大華建設)之委任,對2023年度永續報告書中所選定之標的資訊,執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準

本次執行確信程序之標的資訊請詳附件一。

管理階層之責任

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

本會計師之責任

本會計師之責任係依據所取得之證據對標的資訊作成結論。

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

本會計師相信已取得足夠及適切之證據,以作為表示有限確信結論之基礎。

會計師之獨立性及品質管理

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

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

所執行程序之說明

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

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

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

本會計師所執行之程序包括:

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

先天限制

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

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結論

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

使用限制

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

安永聯合會計師事務所

會計師:張巧穎

民國一十三年八月二十日

張巧穎



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附件一：

編號	章節標題	內文標題	標的資訊	適用基準																																																																	
1	3.2 綠建築與綠建材	3.2.1 綠建築之綠建築指標取得情形	<table><tr><th colspan="5">綠建築指標取得情形</th></tr><tr><th></th><th>台大華</th><th>懷生投資</th><th>太原路案</th><th>大華縱橫</th></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>生物多样性</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><tr><td colspan="5">1.「☆」指已取得綠建築標章證書之指標。 2.「○」指已取得綠建築候選證書之指標。 3.「△」指擬申請候選證書之指標。 4. 一心投資將於 2024 年 9 月取得建築執照後使得確認取得之指標。</td></tr></table>	綠建築指標取得情形						台大華	懷生投資	太原路案	大華縱橫	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	☆	△	△	○	生物多样性					室內環境		△		○	1.「☆」指已取得綠建築標章證書之指標。 2.「○」指已取得綠建築候選證書之指標。 3.「△」指擬申請候選證書之指標。 4. 一心投資將於 2024 年 9 月取得建築執照後使得確認取得之指標。					SASB IF-EN-410a.1 Lifecycle Impacts of Buildings & Infrastructure : Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification
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2	3.3 環境資源管理	3.3.4 水資源管理之水資源消耗及密集度	<table><tr><th colspan="2">組織水資源消耗</th></tr><tr><th>年份</th><th>2023</th></tr><tr><td>水資源消耗量 m3</td><td></td></tr><tr><td>辦公室區域</td><td>642.82</td></tr><tr><td>工地區域</td><td>2,346.80</td></tr><tr><td>總消耗量</td><td>2,989.62</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>0.57</td></tr><tr><td>工地區域</td><td>0.06</td></tr><tr><td>總密度</td><td>0.07</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	2023	水資源消耗量 m3		辦公室區域	642.82	工地區域	2,346.80	總消耗量	2,989.62	水資源密集度 m3/m2		辦公室區域	0.57	工地區域	0.06	總密度	0.07	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="10">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">華經營造</th><th colspan="2">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><th>男</th><th>女</th></tr><tr><th>員工類別</th><th></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>29歲以下</td><td>-</td><td>3</td><td>-</td><td>4</td><td>-</td><td>27</td><td>1</td><td>-</td><td>-</td></tr><tr><td>30-39歲</td><td>1</td><td>4</td><td>-</td><td>5</td><td>-</td><td>18</td><td>-</td><td>-</td><td>-</td></tr><tr><td>40-49歲</td><td>3</td><td>3</td><td>-</td><td>6</td><td>-</td><td>6</td><td>-</td><td>-</td><td>-</td></tr><tr><td>50-59歲</td><td>4</td><td>1</td><td>3</td><td>2</td><td>-</td><td>-</td><td>-</td><td>2</td><td>-</td></tr><tr><td>60歲以上</td><td>-</td><td>4</td><td>3</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>合計</td><td></td><td>8</td><td>15</td><td>3</td><td>20</td><td>51</td><td>2</td><td>2</td><td>-</td></tr><tr><td></td><td></td><td colspan="2">46</td><td colspan="2">53</td><td colspan="2">2</td><td colspan="2"></td></tr><tr><td>男女比</td><td>1.00</td><td>1.00</td><td>1.00</td><td>0.04</td><td>1.00</td><td>-</td><td colspan="3"></td></tr><tr><td>平均年齡</td><td colspan="2">45</td><td colspan="2">30</td><td colspan="2">55</td><td colspan="3"></td></tr></table>	員工組成：以性別/年齡為劃分										公司		大華建設			華經營造			華建開發		性別		男	女	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	29歲以下	-	3	-	4	-	27	1	-	-	30-39歲	1	4	-	5	-	18	-	-	-	40-49歲	3	3	-	6	-	6	-	-	-	50-59歲	4	1	3	2	-	-	-	2	-	60歲以上	-	4	3	-	-	-	-	-	-	合計		8	15	3	20	51	2	2	-			46		53		2				男女比	1.00	1.00	1.00	0.04	1.00	-				平均年齡	45		30		55					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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4	5.3 員工福利及男女薪酬比	5.3.1 非擔任主管職務之全時員工薪資	非擔任主管職務之全時員工薪資	大華建設 2023 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																
			<table><tr><th colspan="4">大華建設</th></tr><tr><th>年度</th><th>全時員工人數平均數</th><th>員工薪資-平均數</th><th>員工薪資-中位數</th></tr><tr><td>單位</td><td>(人)</td><td colspan="2">(仟元/人)</td></tr><tr><td>2023</td><td>30</td><td>1,135</td><td>959</td></tr></table>		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)		2023	30	1,135	959
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			華建營造																	
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註：員工係指扣除經理人、部分工時、無職給薪未滿6個月等後之雇用員工二人數，並按平均人數計算。薪資總額應計基礎包括本薪、加班費、各項津貼及獎金、員工酬勞等，惟不包含股份基礎給付之費用化估計金額。																				
男女薪酬比(女性薪酬為1)																				
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註：華建開發於 2023 年並未育女性員工，故不予揭露。																				



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5	治理組織	7.1 董事會及 7.1.2 功能性委員會	● 董事出席率 100% 2023 年度董事會共開會 10 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 2023 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
			職掌		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%