Performance of Sustainability Development and deviations from the " Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies " and reasons:

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
I. Does the Company establish a dedicated or concurrent unit in charge of promoting sustainability development with senior management authorized by the board to take charge of proposing sustainability development policies and reporting to the board?	V		1. Governance Structure In October 2023, the Company established the "Business Ethics and Sustainability Development Committee" under the Board of Directors to be responsible for the preliminary review of sustainability initiatives, enhancing the quality of decision-making by the Board. The Business Ethics and Sustainability Promotion Office reports the progress and results of greenhouse gas inventory to the Business Ethics and Sustainability Development Committee and the Board of Directors quarterly, and updates on the progress of sustainability implementation, future work plans, and key issues of concern to stakeholders. The composition, professional competence, diversity of information, and operational details of the committee are outlined on pages 2-57. The Board of Directors is responsible for overall supervision and periodic review of the implementation and performance of sustainability programs to ensure that the Company's sustainability principles are integrated into its operational strategy and decision-making mechanisms, while protecting the interests of shareholders, employees, customers, and other stakeholders. The Board ensures that sustainability development is aligned with the Company's operations, deepening the commitment to sustainability. 2. Management Structure (1)Total Ethical Management Committee(TEM) In 1992, we established the Total Quality Management Committee(TQM), and renamed as the Total Ethical Management Committee in 2013, the Sustainability Development Promotion is the internal highest unit to promote CSR authorized by the Company's board of directors, is convened by the Directors and Chairperson, with the members drawn from senior management, including the General Manager and the VPs. Overseeing and reviewing sustainability development strategies, goals, performance, and progress. Holding regular meetings to discuss	Nil

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
			the group's vision and significant initiatives, as well as ad-hoc meetings to address major issues. (2)Cross-Business ESG Promotion Committee In 2023, the "Cross-Business ESG Promotion Committee" was established. It consists of representatives from the four major business units of the group (brokerage, agency, development, and tourism), as well as ESG specialists. The Sustainability Development Office serves as the convener, and meetings are held irregularly. This committee undertakes the guidance and decisions of functional committees, promotes the execution of related tasks, and serves as a platform for communication and integration of ESG initiatives among business units. It coordinates the group's sustainable development direction, formulates strategies and goals, and regularly reports on sustainability promotion plans and effectiveness to the TEM Committee and functional committees. The Board of Directors supervises performance and goal achievement. (3)Sustainability Development Office(formerly "Sustainable Development Office") To exclusively drive and execute sustainability-related tasks, the company has established the Sustainability Development Office, which serves as the managing unit of the ESG Cross-Business Promotion Committee. The office regularly reports sustainability progress to the Business Ethics and Sustainability Development Committee and the Board of Directors. Additionally, it is responsible for compiling the Sustainability Report, which is submitted to the Board for review and approval before publication. (4)Website Disclosure of Core Policies, Objectives, Plans, and Concrete Achievements The Rules and 2025 achievements and 2026 projects are also disclosed on the Company's investor relations website or Sinyi Sustainability website. (https://www.sinyi.com.tw/investors/en/csr) (https://csr.sinyi.com.tw//en/)	
II. Does the Company	V		1. This disclosure covers the Company's sustainability performance in key locations between	Nil

<table>
<tr><th rowspan="2">Evaluation Items</th><th colspan="3">Facts of performance</th><th rowspan="2">The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy</th></tr>
<tr><th>Yes</th><th>No</th><th>Description of Abstract</th></tr>
<tr><td>assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?</td><td></td><td></td><td>January and December of 2025. The risk assessment boundary is mainly based on the Company and its subsidiaries.
2. The Company conducts relevant risk assessments on important issues based on the principles of corporate social responsibility and establishes the relevant risk assessment policies according to the evaluated risk as follows:
<table>
<tr><th>Material Issue</th><th>Risk Evaluation Item</th><th>Risk Management Policy or Strategy</th></tr>
<tr><td>Environment</td><td>Climate changes and environment sustainability</td><td>1. The Company identifies climate and nature-related risks as one of the Group's major risks.
2. Following the TCFD framework, the Company assesses climate change risks and opportunities, formulates net-zero transition strategies and targets, and develops response measures. It publishes a TCFD report for disclosure and undergoes compliance verification.
3. The Company actively implements management systems and promotes environmental verifications, continuously obtaining verification or compliance statements, including:ISO 14064-1 Greenhouse Gas Inventory, ISO 14067 Carbon Footprint, ISO 14046 Water Footprint, ISO 14001 Environmental Management System,</td></tr>
</table></td><td></td></tr>
</table>

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
			ISO 50001 Energy Management System, ISO 46001 Water Efficiency Management System, ISO 20400 Sustainable Procurement Guidance Standard, ISO 20121 Sustainable Event Management System 4. Committed to environmental sustainability, the Company actively develops green innovation services to meet customer needs, address low-carbon transition risks, and create business opportunities. For example, the Company launched the "DocuHouse" solution, digitizing the documentation process for real estate transactions. It supports various customer signing needs, including remote signing, mobile signing, and tablet signing, effectively reducing paper usage at all service stages. 5. The Company's subsidiary Sinyi Development Co., Ltd. utilizes Building Information Modeling (BIM) systems to maximize resource efficiency, minimize waste, and significantly reduce rework occurrences. we evaluate the "JiaPin" project's operational carbon emissions	

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	

		and utilize BIM twin software for energy simulation to enhance carbon reduction and energy efficiency, further striving for relevant energy efficiency ratings. 6. Sinyi Japan provides "DiNDON Smart House Appreciation" and video viewing services, allowing Taiwanese investors to view houses remotely without going abroad, reducing unnecessary transportation carbon emissions. 7. The Company's Malaysian subsidiary purchased the island in 2019 and is currently engaged in afforestation, coral reef restoration and turtle conservation, and is conducting research on carbon sink plans.
Society	Social cares and harmony	1. The Company has long promoted the "One Community One Family Sponsorship Program", which won the 9th Presidential Culture Award, and deeps into Taiwan's remote townships through the power of Sinyi volunteers to plan to guide the communities to change into those with wonderful living environment. 2. Under the foundation of "One

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
			Community One Family Sponsorship Program", in order to develop a sound creation system in Taiwan, the Company has jointly established the Taiwan Regional Revitalization Foundation with social sages since 2021 to promote the creation system in Taiwan. Through the spirit of people-oriented, combining local creation and innovation, revitalize local industries, create employment and promote population return. 3. Sinyi Development Co., Ltd. has actively promoted the creation of apartment-style communities through projects such as " JiaHe" and "JiaPin" projects in Banqiao, as well as "JiaXue" project in Xinzhuang. Our community-building efforts begin as soon as customers sign their purchase agreements. By hosting both online and offline activities, we facilitate connections among residents, transforming strangers into acquaintances and acquaintances into friends, ultimately creating harmonious and vibrant neighborhoods. In 2025, "OUR-Space"	

Evaluation Items	Yes	No	Description of Abstract			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
					Community Engagement Pavilion: Recorded 10,912 interactive sessions with 1,100 participants across three local communities, 150 individuals engaged through various outreach events, and achieved a peak reach of 648 people. 4. JiuXin Real Estate practices the concept of "artificial community, community creates people" and introduces Taiwan's " One Community One Family Sponsorship Program" experience to Wuxi. Through community self-management (such as the owner acting as the manager), more than 20 communities have been developed, successfully establishing neighborhood relationships that help each other.	
				Occupational safety	The Company and its subsidiaries regularly hold fire drills and industrial safety education and training every year to cultivate employees' awareness and ability of emergency response and self-safety management. The Company has obtained ISO 45001 with effective period from August 2024 to August 2027) occupational safety and health management system	

<table>
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<tr><td>Yes</td><td>No</td><td>Description of Abstract</td></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td></td><td></td><td>certification.</td></tr>
<tr><td rowspan="2">Corporate Governance</td><td>Law compliance and transparent information</td><td>The Company has been committed to the implementation of corporate governance. The concept of “Integrity and ethics are our core values” will deepen into our Board of Directors and our staff and implement into the Company’s each sector of operation. To reach the self-expectation of the concept of exceeding the regulations of the laws, the Company is devoted to protecting the shareholder’ rights to know, enhancing the operation efficiency and diversification of the board of directors, setting up independent directors seats more than half of the directors seats and appointing a corporate governance officer. The Company continues to refine corporate governance, setting the goal of becoming a benchmark enterprise regarding to the aspect of corporate governance.</td></tr>
<tr><td>Strengthen the functions of the directors</td><td>1. In 2023, the fourth functional committee of the Board of Directors of the Company, the Business Ethics and Sustainability Committee, was newly established to strengthen the business ethics and improve sustainable development on the basis of business</td></tr>
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</td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Evaluation Items</th><th colspan="3">Facts of performance</th><th rowspan="2">The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy</th></tr>
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<tr><td></td><td></td><td></td><td>
<table>
<tr><td rowspan="2"></td><td></td><td>ethics.
2. Plan relevant training courses for directors, and provide the latest regulations, institutional developments and policies for directors annually.
3. Establish a training system for members of the newly appointed board of directors and its functional committees.</td></tr>
<tr><td>Enchance the communication between the Company and its stakeholders</td><td>The Company reports annually to the board of directors on important issues of interest from the stakeholders and establishes various communication channels and actively communicate to reduce confrontation and misunderstanding. Investor mailboxes are set up, which are handled by the spokesperson and the acting spokesperson who are responsible for responding.</td></tr>
</table>
3. The Company collects information from a variety of sources each year to understand issues that reflect significant economic, environmental and social impacts on the organization or that materially affect stakeholder assessments and decision-making. The Company also gathers feedback from external stakeholders and studies sustainability trends and global challenges, such as the United Nations Sustainable Development Goals, to understand potential opportunities and key risks. We also collect concerns from the operation process of the internal management team and various functional units through such as community monitoring
</td><td></td></tr>
</table>

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
			systems and internal expert interviews.	
III. Environmental Issues				
1. Does the Company establish a proper environmental management system in response to its industry characteristics?	V		The Company primarily provides real estate brokerage services and does not engage in activities that generate significant pollution. Although we are not a manufacturing enterprise, we are committed to environmental sustainability and have actively established an ISO 14001 Environmental Management System (valid from July 2024 to July 2027). In addition, we have implemented the ISO 50001 Energy Management System (valid from October 2025 to October 2028) and the ISO 46001 Water Efficiency Management System (valid from June 2025 to June 2028). Each year, we review our environmental policies and management procedures to comprehensively identify areas for improvement and opportunities for advancement. The Company prioritizes the interaction between operations and environmental resources, proactively implementing and continuously obtaining various environmental verification statements. For details on the scope of these verifications, please refer to the certificates at: http://csr.sinyi.com.tw/en/certificates/verification-report.php. The Company fully adopts energy-saving and environmentally certified products and has introduced energy monitoring systems at both our headquarters and branch offices. We continue to promote the replacement and upgrade of equipment such as cooling towers and air conditioning systems with energy-efficient alternatives. In 2025, we invested approximately NT$7,548 thousand in upgrading to energy-saving equipment, demonstrating our commitment to protecting the environment. The Company regularly conduct regulatory assessments through management systems to ensure the effectiveness and continuous improvement of our environmental management measures. In the "Behavioral Rules of Sinyi Conglomerate", the Company expressly specifies the code of related environmental protection behaviors, and periodically performs publicity of related green energy knowledge to its colleagues. We still strengthen the concern and actualization of green environmental protection of colleagues in work and life as well as resource recycling in 2025. The Company requests colleagues to do recycling, to develop the habit of turning off light when	Nil

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
			leaving, the branch stores to turn off the light of signboard before 22:00 except for the special circumstance. The Headquarter of the Company turn off the light automatically at noon for 1 hour and set temperature of air conditioners for 26℃ in summer. For those who need to work overtime at night and on holidays, need to submit an air conditioning application system in advance.	
2. Does the Company endeavor to upgrade the utilization efficiency of various resources, and use the regenerated material with a low impact on environmental load?	V		To address energy conservation and efficiency improvement and in accordance with the "Sustainable Development Policy," the Company initiated greenhouse gas (GHG) inventories for its headquarters in 2010. Since 2014, we have continuously passed third-party verifications. In 2016, the scope was expanded to include all branch locations, achieving comprehensive GHG inventory and management across all the Company's operations. According to the ISO 14064-1 GHG inventory results, electricity emissions account for over 90% of Scope 1+2 emissions; therefore, energy reduction and low-carbon energy are the primary focuses of the organization's carbon reduction efforts. Additionally, as our main business is providing real estate brokerage services, carbon footprint analysis indicates that paper usage (including contracts and promotional materials) is the most significant material consumption in the service process. Consequently, reducing paper usage has been designated as a key focus for carbon footprint reduction. Therefore, the Company has established the following short- and medium-term strategic goals: Short-term strategic goals: Reduce GHG emissions (Scope 1+2) by 4.2% annually and carbon emissions per real estate brokerage service by 1% annually. Medium-term strategic goals: By 2030, reduce GHG emissions (Scope 1+2) by 90% compared with the base year, reduce carbon emissions per real estate brokerage service by 45% compared to the base year (Base Year: 2017), and achieve 100% renewable energy usage. The practical implementation of organizational carbon reduction primarily focuses on two directions: reducing source energy consumption and utilizing low-carbon or zero-carbon energy to lower electricity-related carbon emissions. The Company implemented the ISO 50001 Energy Management System (with current certification validity from October 2025 to October 2028), becoming the first real estate agency worldwide to be ISO 50001 certified. Through systematic	Nil

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<tr><td>Yes</td><td>No</td><td>Description of Abstract</td></tr>
<tr><td></td><td></td><td></td><td>analysis, we have strengthened energy management measures. Major energy-consuming equipment, such as chillers and air conditioning systems, utilize products with energy-saving labels. Simultaneously, we continue to enhance employee awareness of carbon reduction to implement energy-saving and carbon-reduction practices. Regarding renewable energy, 2021 was marked as the "Inaugural Year of Green Power" for the Company, during which long-term corporate power purchase agreements (CPPA) were signed. Starting from 2025, the Company responded to Taipower’s small-scale green power procurement to diversify renewable energy sources. The purchased renewable energy (including solar and wind power) has been progressively transferred to the headquarters and various branches. In 2025, the renewable energy ratio reached 44%, a 22 percentage point increase from 22% in 2024. The Company will continue to increase the number of branches supplied with green power, aiming to reach a 100% renewable energy ratio by 2030 to fulfill our commitment to net-zero emissions. Energy and renewable energy information for 2024 and 2025 is provided in the table below:
<table>
<tr><td></td><td>2025</td><td>2024</td><td>YoY%</td></tr>
<tr><td>Energy Consumption—Total Electricity Consumption (kWh)</td><td>11,180,222</td><td>11,297,379</td><td>-1.04%</td></tr>
<tr><td>Renewable Energy (kWh)</td><td>4,957,724</td><td>2,483,884</td><td>+99.6%</td></tr>
<tr><td>Renewable Energy (%)</td><td>44%</td><td>22%</td><td>+22%</td></tr>
</table>
To implement low-carbon services, we utilize digital transformation to increase the degree of paperless operations and optimize the customer experience. We have introduced several innovative digital tools, such as "DocuHouse," which digitizes documents required in the home buying and selling process. It supports various customer needs, including remote, mobile, and tablet signing, while utilizing proprietary technology to resolve cybersecurity pain points. This not only provides customers with both convenient and secure services but also reduces paper consumption at every stage of the service.

Furthermore, service optimization tools such as "Smart Recommendation," "Smart Matching,"</td><td></td></tr>
</table>

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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			"One-stop Property/Mortgage Search," "How Popular is My Home" and "One-tap clear" are designed for buyers and sellers respectively. These tools improve service efficiency and quality, providing more instantaneous service while significantly reducing marketing paper usage and waste. This minimizes environmental impact and lowers operational costs, thereby substantially enhancing the company's competitive advantage. In China and Taiwan, inheriting the spirit of the Company's faith, we dedicated to improving the efficiency of using of resource. Therefore, all construction projects are made designed with "Building Information Modeling", to reduce the impact on environmental resources.	
3. Does the Company evaluate potential risks and opportunities brought by climate change, and take response measures to climate-related issues?	V		The assessment of climate change-related risks and opportunities of the Company and the response measures are set out on pages 2-126 of this annual report.	Nil
4. Does the Company compile statistics of greenhouse gas emissions, water use, and total weight of waste in the past two years, and does it establish policies for energy	V		1. The greenhouse gas inventory results, confidence status, and reduction policies are listed on pages 2-129 of this annual report. 2.Water Resource Management (1) Identifying Water Resource Risks: As a real estate brokerage service provider, the Company does not engage in manufacturing processes that generate industrial wastewater. Our headquarters and branch offices are located throughout Taiwan, and all water usage is limited to domestic purposes, sourced from Taiwan Water Corporation and the Taipei Water Department. Wastewater from employee and visitor daily use is discharged through the municipal sewage system to wastewater treatment plants, posing no significant impact on the	Nil

Evaluation Items	Facts of performance: Yes	Facts of performance: No	Facts of performance: Description of Abstract	The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
conservation & carbon reduction, greenhouse gas emission reduction, water use reduction, and other waste management?			surrounding environment or community. To assess potential water-related risks, the Company utilizes the WWF Water Risk Filter and the WRI Aqueduct Water Risk Atlas to identify whether our operating regions fall within water-stressed areas. According to both tools, all the Company's locations in Taiwan are classified as low to extremely low risk. Forecasts for 2030 also indicate that Taiwan will maintain low to extremely low risk for water scarcity under medium- to long-term scenarios. The WRI Aqueduct assessment similarly identifies both current and projected 2030 water risks as low to medium. (2) Comprehensive Water Resource Management: Although the real estate industry is not classified as water-intensive and our water usage is primarily for daily employee needs, the Company recognizes stakeholders' growing concern for responsible water use and has designated water resource management as a key sustainability topic. The Company actively monitors global water management trends, tracks usage data, and conducts annual ISO 14046 Water Footprint Verification. Additionally, Sinyi Realty continues to maintain certification for the ISO 46001 Water Efficiency Management System, demonstrating a strong commitment to water stewardship. (3) Ongoing Water Conservation Initiatives: While water risk assessments indicate no significant operational threats, the Company remains proactive in tracking and analyzing water-related issues. Internally, the Company promotes water-saving awareness and has incorporated water resource management into its climate governance indicators, continuously promoting water conservation programs, including the procurement of products with Water Conservation Labels (such as faucets and toilets) and implementing flow-reduction devices on faucets to minimize water waste. To ensure water safety, regular water quality testing and pipeline inspections are conducted. To further enhance water efficiency, the Company has set a clear reduction target- aiming to reduce water consumption by 30% by 2030, compared with the baseline year 2017, which recorded 74,111 cubic meters.	

	Year 2025	Year 2024	Year 2017

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	

					(Baseline Year)
	Actual	Compared with Last Year	Compared with Baseline Year	Actual	Actual
Total Annual Water Consumption (m³)	88,140	+19.8%	+18.9%	73,559	74,111
Water Intensity (m³ / NT$ million)	11.26	+74.3%	+4.6%	6.461	10.762

Note：Boundary of disclosed inventory information: The data covers the Company’s headquarters building, Administration Center, Sinyi Realty, and all branch locations.
For the water resource management data over the past three years, please refer to: http://csr.sinyi.com.tw/en/environment/water-resources.php

3.Waste Management

(1)Water Risk Identification

As a real estate service provider, the Company does not generate industrial wastewater from production processes. Our headquarters and all branch offices are located in Taiwan, and our water consumption consists entirely of domestic water sourced from the Taiwan Water Corporation and the Taipei Water Department. Domestic wastewater generated by employees and a small number of visiting clients is discharged into sewage treatment plants via the public sewerage system; therefore, our operations pose no significant impact on the surrounding environment or local communities. According to analysis results from the WWF Water Risk Filter and the WRI Aqueduct Water Risk Atlas, the water stress levels at Sinyi Realty’s locations in Taiwan are classified as Low to Very Low. Projections for mid-to-long-term water risk scenarios in 2030 indicate that Taiwan’s water shortage risk remains Low or Very Low. In the Aqueduct Water Risk Atlas, the risk level remains Low to Medium for both the present and the year 2030.

(2)Comprehensive Water Management

Although the real estate industry is not a water-intensive sector and water consumption is primarily driven by daily employee use, the Company has designated water resources as a

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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material topic in response to stakeholder concerns. We continuously monitor global water management trends, manage water usage data, and conduct annual ISO 14046 Water Footprint verification. Furthermore, we maintain our ISO 46001 Water Efficiency Management Systems certification, demonstrating our commitment to rigorous water resource management.

(3)Continuous Water-Saving Initiatives

The Company has integrated water resource management into our climate governance indicators and continues to promote water conservation programs. These include purchasing products with "Water Efficiency Labels" (such as faucets and toilets) and implementing flow reduction measures to minimize waste. To ensure water safety, we conduct regular water quality testing and pipeline maintenance. To further enhance efficiency, we have set a reduction target: by 2030, total water consumption aims to decrease by 30% compared to the base year (Base Year 2017: 74,111 m^3).

(4)Water Consumption Analysis

The table below shows the water consumption for the past two years. The increase in water usage in 2025 compared to the previous year was primarily due to an increase in indoor working hours for employees. Moving forward, in addition to strengthening water-saving awareness, we plan to upgrade building water fixtures (e.g., faucets, toilets) to further refine our water management performance.

	Year 2025			Year 2024	Year 2017 (Baseline Year)
	Actual	Compared with Last Year	Compared with Baseline Year	Actual	Actual
(Headquarters) Waste Emissions (kg)	23,604	+40.2%	88.9%	16,831	12,494
(Headquarters) Waste Emissions Intensity (kg / million NTD)	1.478	+5.4%	-18.5%	1.478	1.814

Note：Boundary of disclosed inventory information: The data covers the Company's headquarters building.
For the waste management data over the past three years, please refer to: http://csr.sinyi.com.tw/en/environment/waste.php

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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			(5) Implementing Green Procurement and Advancing the Circular Economy: The Company has integrated green procurement into its core purchasing principles. In 2025, our green procurement expenditure reached NT$244,642 thousand, representing a significant growth of over 2.8 times compared with 2024. Furthermore, we remain committed to the development of a circular economy by actively leveraging our corporate influence to integrate circularity into community life. For instance, our branch offices offer item-lending services that prioritize "borrowing over buying," thereby enhancing resource efficiency and reducing unnecessary consumption. Simultaneously, our "Sinyi Community" (Community-as-One) initiative” has accumulated numerous award-winning cases based on circular economy models. By embedding the 3R principles—Reduce, Reuse, and Recycle—into daily life, we collaborate with stakeholders to promote sustainable consumption and production patterns.	
III. Social Issues				
1. Does the Company establish related management policies and procedures in accordance with related laws and international covenants on human right?	V		Since the Company first came into being, we have always adhered to the faithful spirit of "people-oriented", and faithfully complied with the "Universal Declaration of Human Rights," the "Ten Principles of the United Nations Global Compact," the "International Covenant on Civil and Political Rights," the "International Covenant on Economic, Social and Cultural Rights," the "UN Guiding Principles on Business and Human Rights," the "Convention on the Elimination of All Forms of Discrimination against Women," the "Women's Empowerment Principles," and the "Children's Rights and Business Principles" as well as such human rights standards, to put an end to any violations of human rights. As always, we respect and treat entire Sinyi staff members with dignity through stipulating the "Regulations on Human Rights Policy", respecting the protection sit forged by the International Bill of Human Rights. Please refer to Page 6-5 for the policy which is also posted on the Company's website: https://res-demo.sinyi.com.tw/investors/uploads/files/Human_Rights_Commitment_of_Sinyi_Realty_EN.pdf The Company also made it clear that each colleagues by common faith-based philosophy, culture and cohesion become an important corporate value. Every colleagues in the Company has equal opportunity, not because of race, sex, religion, marital status, nationality and in any form of discrimination, and has equal implementation of the principle of freedom in employee-related policies, to achieve the concept of people-oriented practice. In addition, we require suppliers and all business partners to conduct business activities in	Nil

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<tr><td></td><td></td><td></td><td>the very prime principle of absolutely no infringement upon fundamental human rights to ensure that they are treated fairly and with dignity.

On the grounds of the aforementioned guiding policies, the Company's human rights management policies, specific programs and implementation as concretely enumerated below:

<table>
<tr><th>Human right management policies</th><th>Specific programs and implementation</th></tr>
<tr><td>We provide and ensure safe and healthful workplace environment.</td><td>•Please take the detailed description of the working environment for industrial relations on page 4-30 and the protection measures relating to the safety of employees as reference.
•The unit responsible for protecting the health of colleagues: Happiness and Health Management Center</td></tr>
<tr><td>Help Sinyi teammates maintain and ensure sound physical and mental health and work-life balance</td><td>•We launch “EAP Colleague Assistance Program”.
•Sinyi grants full financial subsidy for employees as required for health examination.
•Flexible working time
•Doctors on-site service checks the health of colleagues.
•Sinyi provides subsidies of company trips and various clubs for employees.</td></tr>
<tr><td>Sinyi launches “three highs” policy, i.e., high-pay, high-development and high-concern.</td><td>•A newly hired -Sinyi salesperson is assured for the salary of NT$50,000 dollars per month for six months.
•The Company is well known for very sound and unobstructed channels for promotion, without the so-called double-yellow-line against promotion.
•The Company implements the mentorship system, cultivates and trains newly hired teammates with the “palm-down (i.e. “giver”) concept.</td></tr>
<tr><td>Support for Freedom of Association</td><td>• The Company respects the rights of employees to organize and join various clubs and organizations, and provides legitimate and diverse activities.</td></tr>
</table>
</td><td></td></tr>
</table>

<table>
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<tr><td></td><td></td><td></td><td>
<table>
<tr><td>We recruit newly hired Sinyi teammates exactly according to law, absolutely free of potential discrimination.</td><td>•We ensure that the Company’s recruitment teams handle the employment process in accordance with relevant laws and regulations, e.g., Labor Standards Act, absolutely without potential discrimination on race, gender, age and other aspects.
•We arrange all newly hired employees to attend the workplace equality courses.</td></tr>
<tr><td>Here at Sinyi Group, we absolutely prohibit forced labor, child labor and human trafficking and faithfully abide by local government labor laws.</td><td>•We faithfully implement the vacation system and adjusting attendance time of sales colleagues of all branches , we encourage colleagues to focus on work-life balance.
•The Company follows government labor regulations, complies with local laws and regulations regarding the minimum age for employment, does not employ child labor, and strictly prohibits human trafficking..</td></tr>
<tr><td>We have executed human rights clauses with suppliers and implemented on-site audit practice.</td><td>• From 2013, the Company incorporates supplier human rights clauses into its standard contracts and regularly update them in accordance with international trends and regulations. The sustainability clauses have been consolidated and revised into the "Supplier Code of Conduct and Sustainability Commitment," and all key suppliers are invited to sign it.</td></tr>
</table>
In an effort to profoundly cultivate Sinyi teammates’ understanding in their rights and interests, help maintain their physical and mental health as well as work balance, and fully implement education and training of newly hired employees, we faithfully carry out the 2025 advanced study with hours and person times as follows:
<table>
<tr><th rowspan="2">Issues and related courses</th><th colspan="3">Newly hired employees oriented training programs</th></tr>
<tr><th>Hours per course</th><th>Total courses</th><th>Total trainees</th></tr>
<tr><td>Introduction of salary and benefits for newly hired non-sales staff (online)</td><td>0.5</td><td>12</td><td>317</td></tr>
</table>
</td><td></td></tr>
</table>

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
			(see tables and text below)	
2. Does the Company have reasonable employee benefit	V		The Company launched our in-house digital currency "SinFu Coin", so that our colleagues can select the benefit offerings that cater to their needs. The Company has also enhanced the welfare package. The optional items such as learning & growth, physical health, family time and holidays	Nil

Introduction of salary and benefits for newly hired sales staff (online+physical)	1	44	513
Awareness of the Business Philosophy of Sinyi (online+physical)	1	44	830
Workplace Health Management (online+physical)	0.5	44	830
Total		144	2,490

In an effort to implement thoroughly the concept of promoting colleagues' occupational safety, we invited expert to conduct a 1-hour online course on occupational safety and health and listed it as a compulsory item. The relevant training hours and attendance facts are as enumerated below:

Topic	Hours per session	New hires	Existing employees
		No. of people	No. of people
Occupational safety and health management	1	331	4,360

The Company strictly abides by the relevant government regulations, implements the labor laws and regulations and protects the rights and interests of colleagues. In addition to the establishment of labor committees in accordance with the law, and the holding of quarterly labor meetings, colleagues can also through the unit or cross-unit communication platform to put forward ideas and advice, to achieve full communication and effective solution to the problem.

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?			are extended so that our colleagues can achieve a balanced development and enjoy the flexibility and leeway to create their own happiness. 1.Salaries: The end-of-year bonuses are based on 1/3 of the Company's post-tax operating income and distributed to all the employees according their respective tenures and performances. This is to encourage everybody to strive for the Company's goals and targets. According to the Company's Articles of Incorporation, employee remunerations shall not be below 10‰ of the annual profits which include at least 8‰ the profit shall be non-executive employees' compensation. The details of the management's remunerations are provided in page 2-21. The salaries and bonuses to other colleagues are described below:	

i. Sales team: We provide new hires a guaranteed monthly salary of NT$ 50,000 for six months so that they can focus on learning and developing basic skillsets in serving customers. We offer high basic salaries with a low commission rate to permanent salespeople. In order to avoid any behavior that may jeopardize the interest of our customers in pursuit of high bonuses. We also allocate a percentage of team bonuses for the frontline sales team and branch stores, to encourage collaboration among our salespeople. To incentive our sales personnel for personal development and long tenures with the Company, we also distribute long-term development bonuses, with the distribution criteria adjusted in 2024 to encourage salespeople to stay with the Company long-term. This retention bonus is payable after they have attained a performance threshold at the end of the year and continue to serve in our Company for another two years. Those who show performance growth compared to the previous period can receive the full bonus one year earlier.

ii. Support staff: The salaries of support staff are determined according to job functions, responsibilities, expertise and the consumer price index. The Company participates in annual salary surveys in the industry and refers to market rates and our overall profits and employee performances in offering promotions and raises pursuant to the Operational Guidelines for Annual Salary Adjustments and Promotions of Support Staff. The average salary adjustment rate for support staffs in 2024 is approximately 4%. Starting in 2024, the "High-Performing Support Staff Bonus" allows Employees who achieve challenging performance targets to receive up to five months' worth of bonuses.

iii. As officially resolved by the Board of Directors Meeting on February 26, 2026 for allocation of the compensation to employees came to NT$3,675 thousand based on 10‰ of the profit according to the Company’s Aritcle of Incorporation (including non-executive employees’ compensation of NT$3,491 thousand, 9.5‰ of the profit).

2. Holidays and other benefits: The Company’s leave and holiday system is designed in according with the Labor Standard Act. In addition to the abovementioned “SinFu Coin”, we also encourage our colleagues to complete their careers and achieve the conversion of the life status. We hand out a subsidy of NT$120,000 for any colleague who is having his/her second child. Employees with good performances may also be nominated for the overseas reward trips paid by the Company. Finally, we provide discounts in service charges if our colleagues want to purchase any of our property listings, also purchase a housing project built by a subsidiary of the Group, you will also have a preferential employee price. Please refer to page 4-32 “Employee Relationship” for details of employee benefits.

3. Workplace Diversity and Equality: The Company has always adhered to the "people-oriented" spirit of Sinyi, and created a better working environment for gender equality in the workplace. In 2025, the average proportion of female employees has reached 42.4%, the average proportion of

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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			female supervisors is 23.6% and the proportion of female executive supervisors is 21%. The Company does not differentiate salaries based on gender for employees of the same rank and equivalent qualifications. Particularly, the monthly salary for new business colleagues is set at NT$50,000, and their future salaries will be based on their performance, in accordance with the Company's salary reward system, without regard to gender. Similarly, the salaries of staff members are determined based on their professional abilities, qualifications, and performance, with no consideration of gender affecting annual salaries. The gender pay ratios of female to male in the Company are as follows: Gender Pay Gap for Full-Time Employees in 2025 (Male/Female) %, for managerial positions, it is 291.25%, and for colleagues, it is 132.65%.	
3. Does the Company provide employees with a safe and healthy working environment, and implement safety and health education to employees on a periodical basis?	V		The Company, besides the legally required labor health insurance, also purchases group insurance for employees. In addition, it provides a free health examination once every two years; for the formal colleagues above (including) 40 years old, a health examination once every year would be provided. The Company also encourages colleagues to found various association activities and provides budget subsidy; meanwhile, “EAP Employee Assistance Project” is also promoted continuously. What is more, the Company also periodically holds personal and accident calamity safety lectures, to build a safe worksite environment. We provide safety working environment and necessary equipment to build up a friendly work place, and please see our major policy:	Nil

			1. Personal safety, security for equipment & facilities: (1) Formed the committee of security, health and welfare, in accordance with regulations and the need of license, the administrator have to train certain numbers of time per year , and the head of human resources serve as the supervisor of the committee of security, health and welfare. (2) Formulate an emergency response process for branch stores and all female brokerage employees and branch secretaries are provided with carry-on alarm. Besides, each branch is established with 24-hour security monitoring system. (3) Anti-fire seminars sponsored on a half-year regular basis. Broadcast a short video advocating for traffic safety regulations at the monthly meeting every month; quarterly letters are sent to publicize the safety of electricity use for all employees and all units; regular meetings and emails are used to publicize work safety and sexual harassment prevention and control measures. (4) In 2025, a total of 4 sessions of secretary Automated External Defibrillator(AED) and CPR education training were conducted. (5) Training for workplace health and safety at work for new recruits. (6) Fully installed store stairs for the stop-slip, and each branch is equipped with fire extinguishers. (7) The Disabling Injury Frequency Rate (FR) was 11.46 cases per million working hours, while the Disabling Injury Severity Rate (SR) was 74.5 days per million working hours. Over the course of the year, a total of 135 cases of occupational injuries resulting in disability were recorded, leading to 878 lost workdays. These incidents accounted for 2.96% of the total workforce of 4,547 employees at the end of 2025. I. Traffic safety has been designated as a key focus area within the annual occupational safety training program. Traffic incident case studies are utilized to enhance employees' awareness of traffic safety, reinforce safe driving and defensive driving concepts, and reduce the risk of traffic accidents. II. For every traffic accident, the Occupational Safety Office proactively conducts follow-up calls and requires store managers to strengthen safety training efforts to prevent recurrence. Additionally, accident cases are compiled into educational materials to enhance employees' overall safety awareness. III. The Company continues to promote subsidies for full-face helmets and offers "Sinfu Coin" for motorcycle safety inspections, ensuring that employees maintain safe riding practices.	

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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			IV. Defensive driving awareness initiatives are actively promoted to reinforce employees' safety consciousness and risk assessment capabilities while driving, ultimately reducing the occurrence of traffic accidents. (8) There were no fire incidents in 2025. 2. Efforts to set up green workplaces: (1) Set up a personalized "Health Management Center" on the Company's internal website to provide an annual health check record for colleagues to record health data and other information at any time. (2) Continually enhance wholesome workplace environments, e.g., poison-free decoration, disinfection on a quarterly regular basis. (3) Obtain the related verification: I. "Certificate of Voluntary Health Promotion for a Health Workplace " granted by Health Promotion Administration, MOHW (certification period: 01/2025-12/2027). II. Period Extension of Breastfeeding Room Certificate awarded by Department of Health, Taipei City Government (certification period: 09/2023-08/2026). III. Sports Enterprise Certificate awarded by Sports Administration, Ministry of Education for holding various ball games and sports. IV. Obtained ISO 45001 Occupational Health and Safety Management System Certification.	
4. Does the Company establish effective career competency development and training plans for employees?	V		The Company provides a comprehensive training and development system designed to cultivate professional competencies for employees at all levels, including new employee orientation, advanced professional training, branch supervisor training, and regional manager training. In addition, tailored learning roadmaps are offered for each job grade to support structured and continuous development. Every year, the Company also implements a professional certification system to help employees assess their individual competencies and encourage them to pursue ongoing professional growth. Beyond in-person courses, the Company offers an “e-Learning”	Nil

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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			digital platform, allowing employees to access learning resources anytime and anywhere to further enhance their skills. In 2025, the Company and its subsidiaries conducted a total of 2,504 training sessions, amounting to approximately 12,000 training hours, with a cumulative attendance of around 195,000 person-times and a total training investment of approximately NT$26 million. The Company also actively promotes the Individual Development Plan (IDP) program, combined with competency assessment tools. Under this program, supervisors conduct one-on-one discussions with employees to develop personalized growth plans based on individual capabilities and career aspirations. Furthermore, the Company integrates business ethics training materials into its curriculum to strengthen employees' alignment with Sinyi's core values. To support organizational growth and enhance job-related skills, employees are encouraged to apply for external training programs aimed at improving professional capabilities. The Company either fully sponsors or subsidizes 50% of the training fees, and employees may also utilize the flexible benefits system to access diversified learning resources. In 2025, the Company provided approximately NT$1,309 million in subsidies for external training and development. Additionally, to help students prepare for their future careers and to attract outstanding young talent, the Company has established industry-academia partnerships with key universities and continues to promote the "Full-Time Real Estate Broker Internship Program." The program offers competitive compensation and a comprehensive training structure, allowing interns to develop both their mindset and professional skills through a variety of courses and hands-on activities. This initiative ensures students gain in-depth knowledge of real estate brokerage operations and seamlessly transition from academia to the workplace.	

<table>
<tr><th rowspan="2">Evaluation Items</th><th colspan="3">Facts of performance</th><th rowspan="2">The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy</th></tr>
<tr><th>Yes</th><th>No</th><th>Description of Abstract</th></tr>
<tr><td>5. Does the Company regularly conduct employee satisfaction surveys and propose improvement plans?</td><td>V</td><td></td><td>The Company Human Resources Department is responsible for conducting the annual "Organizational Identity and Employee Satisfaction Survey", of which survey period covering from November 1, 2024 to October 30, 2025. The dimensions of 2025 annual survey included "organizational values and culture", "career development learning", "supervisor leadership and support", "work content and characteristics", "employee well-being and dedication", "interpersonal relationships and cooperation" and "salary system and benefits". The number of respondents to the 2025 employee satisfaction survey was 4,100 collected with 2,999 were valid. The overall valid response rate was 73%, higher than iin 2024. the overall average score was 3.78 points, slightly lower than in 2025, mainly due to major adjustments in external policies that affacted the real estate industry in 2025, which had a certain impanct on the morale of the colleagues and was also reflected their work input and output effectiveness as well as their salary performance.
In this survey, the three dimensions of "supervisor leadership and support", "work content and characteristics ", and "interpersonal relationships and cooperation" are good, reflecting that the Company has a good foundation for supervisor support, work meaning, and teamwork. However, there is still room for improvement in "personal well-being" and "work-life balance".
In response to the survey results, the Company will start the following two major directions in the future:
1. To strengthen the implementation of the concept and the workplace psychological safety atmosphere, supervisors take the lead in implementing quality dialogue and promoting a psychological safety culture, to establish a working enviornment where discussion, feedback, adn encourage different opinions and to make Dream-Fulfillment Action Program a support tool .
2. To reshape the fairness and incentive effect of the compensation system, creat a better reward system, enhance benefits, focus on physical and mental health and pay attention to the career development of colleagues, so that the direction of efforts is clearly visible.</td><td></td></tr>
</table>

6. Does the Company comply with relevant regulations and international standards in customer health and safety, customer privacy, and marketing and labeling its goods and services, and has it established consumer rights protection policies and complaint procedures?	V		1. The Company strictly abides by the relevant government regulations, stipulates related marketing advertising regulations, and prepares "advertising review standard manual" for personnel to follow. Some marketing documents needs to be reviewed by the Company's Department of Customer Service before marketing. Besides, with the popularization of mobile devices, marketing methods have shifted from traditional paper to digital marketing such as data, videos, and live broadcasts to attract customers. In order to enable colleagues to comply with advertising marketing regulations, videos and other multimedia advertisements are included in the review criteria to ensure legality of multi-advertising marketing. The Company requires its salespersons to be honest with customers without any hypocrisy to conceal. If any violation of the related regulations occurs, the salespersons shall be punished and the violation shall be announced on the Company's website, so that other colleagues shall be vigilant. 2. For the protection of personal data, the Company stipulated marketing, using, processing, archiving, deleting, destroying procedures about personal data, and also set up an internal personal information protection organization to protect information and comply with the relevant personal protection act polices. All levels staff shall be trained to be familiar with the provisions of relevant laws. In addition, the Legal Affairs Office conducts at least two unannounced inspections each year to randomly audit the implementation of personal data protection practices across all departments. The Company has also established the "Sinyi Group Internal Data Protection and Personal Data Protection Act Compliance Guidelines," under which all employees are required to sign a "Confidential Information and Personal Data Protection Compliance Commitment." Moreover, the Company has incorporated courses on trade secret protection and personal data protection into the onboarding training for all new hires. In 2025, a total of 1,100 new employees completed the training, accumulating a total of 1,045 training hours. 3. The Company and its subsidiaries mainly provide real estate brokerage services which have no direct relationship the health and safety of customers. However, before introducing the houses to the customers, a house survey should be conducted to determine whether the risk of structural safety exists. Besides, the Company uses the database or has its staff to check whether there is a risk of excessive chlorine ions or radiation and fully discloses the information in the instruction of real estate which the salespersons should be required to explain in detail. The record of the instruction of real estate shall conform to the "provisions of what should be described in the instruction and what should not" stipulated by the Ministry of the Interior. In addition, when pre-selling presale houses, the salespersons are also required to follow the "provisions of what should be described in the standard form contract of presale houses transaction and what should not" stipulated by the Ministry of the Interior and there must be no advertising falsehoods. Some subsidiaries in the real estate development industry shall keep the quality of materials and construction, insist on providing a complete "building resume" and are strictly prohibited to cut	Nil

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	Yes	No	Description of Abstract	
			corners, which will balance the environmental sustainability and consumer health. When conducting the architectural design, we also need to consider ventilation to create a good living environment for the customers. 4. The Company has set up a toll-free customer feedback hotline at 0800-211-922 and an online service platform at cs@sinyi.com.tw, providing customers with various channels to offer feedback. This ensures the collection of customer suggestions and helps resolve any service-related issues or needs. Customers can share their opinions or file complaints through the toll-free hotline or email to safeguard their rights. The Company has also established the "Sinyi Real Estate Service Quality Survey and Handling of Unsatisfactory Cases" policy. Through an outsourced service provider, customers are proactively contacted for phone surveys regarding their service quality experience, aiming to enhance service capabilities and protect customer rights.	
7. Has the Company established a personal data protection policy in accordance with its annual report disclosures and corporate governance framework?	V		The Company has established the "Sinyi Group Internal Data Protection and Personal Data Protection Act Compliance Guidelines" to define rigorous standards for securing group-wide data and ensuring compliance with the Personal Data Protection Act and relevant regulations. Furthermore, a dedicated Data Protection Task Force has been organized to promote operational standards and conduct regular audits on implementation. To foster a robust culture of data privacy, we provide annual training and legal awareness programs for all employees, enhancing their alertness and expertise in privacy protection.	
8. Does the Company have a supplier management policy, requiring suppliers to comply with	V		The Company adheres to international regulations (such as the UN Global Compact, ILO, Universal Declaration of Human Rights) and international standards (ISO 9001, ISO 26000, ISO 20400, etc.), using its business philosophy as the foundation for the development of its supply chain management policies. The Company aims to create, protect, and promote sustainable economic, social, and environmental development in collaboration with suppliers when delivering products and services to the market. By sharing resources and working with suppliers for mutual benefit, we	Nil

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regulations on environmental protection, occupational safety and health, and labor rights, and what is its implementation status?			strive to achieve "Ethical Business Conduct" in supply chain management. When selecting suppliers, in addition to considering quality, delivery time, and cost, the Company conducts due diligence on suppliers with a single purchase amount exceeding NT$3 million, focusing on their ESG sustainability practices and compliance over the past two years. In 2021, we introduced ISO 20400 Sustainable Procurement, and we continue to pass BSI annual audits, incorporating ESG considerations into procurement supplier selection, management, and risk assessment processes. 1. Environmental: We procure raw materials and products with certifications such as Green Building Material Labels, environmental protection, and water-saving marks, integrating green procurement principles into our procurement policy. In sales venues, we introduce green renovation certifications, working with suppliers to enhance practices that promote human health and environmental sustainability. 2. Social: During project collaborations, we conduct audits on suppliers' occupational health and safety, labor rights, and other issues, assessing their implementation and challenges, and working together to develop improvement measures. In accordance with Article 2 of the Occupational Safety and Health Act, occupational accidents refer to diseases, injuries, disabilities, or deaths caused by workplace buildings, machinery, equipment, materials, chemicals, gases, steam, dust, or operational activities. 3. Corporate Governance: We invite key suppliers to sign the "Supplier Ethical Business Practices and Sustainable Development Commitment" when entering contracts, ensuring 100% compliance. All procurement personnel are required to sign the Sinyi Group Code of Conduct, and the Company has set up an Ethics and Sustainability Promotion Office as a channel for supplier complaints and whistleblowing. We emphasize fair operations, anti-corruption measures, and work with suppliers to enhance integrity governance and create sustainable value.	
9. Whether the Company assesses	V		The Company operates more than 400 branches in Taiwan, covering metropolitan areas such as Taipei, New Taipei City, Taoyuan, Hsinchu, Taichung, Tainan, and Kaohsiung. We primarily	Nil

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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the risks or opportunities to the community and adopts specific corresponding measures and their implementation effects			provide real estate brokerage services rather than producing physical goods, resulting in relatively minimal environmental or other impacts on communities. On the contrary, our service model allows our agents to engage deeply with local neighborhoods, interact with residents, and identify unmet housing needs. Our service offerings range from window screen repairs and school traffic assistance to organizing community events and nationwide painting contests. Through these activities, our agents establish strong mutual trust with local residents, gradually becoming good neighbors and integrating into community life. Sinyi has more than 20 years of experience in assisting the community Zhongyuan Pudu, and is expected to assist more than 3,000 communities by 2025 and freely provide about 5,000 tents to the community to use. In addition, about 50,000 packs of safe rice have been prepared this year, and some community branches have taken the initiative to order more, showing that community residents and committee members love these creative accessories. In May 2025, the Company sponsored 230 tents at the FUNNY FAIR parent-child market in front of the Taipei Pop Music Center Cultural Center, hoping to allow parents and children to go outdoors hand in hand and create a better life together. Since 2025, the Company's Neihu Experimental Store has regularly held life lectures and exchange activities, accumulating nearly 20 so far, as well as providing life services such as tool free borrowing, 24-hour water and electricity repair, air conditioning cleaning, and shared space. The first joint market organized by the seven major communities in Taoyuan City's Xiaohuixi Rezoning Area was held in November 2025, with a total of more than 100 groups of local and specialty booths participating, and more than 3,000 people poured in in a single day. On the day of the event, the Company not only sponsored some tents, but also prepared popcorn for the people present, and set up a large air cushion slide to let the children have fun and spend a wonderful holiday afternoon with the residents.	
10. Whether the Company invests resources to	V		1. The Company established the Sinyi School in 2011, which often holds free lectures on humanistic life and social care, and continues to hold high-quality lectures both online and offline, so that the general public have the opportunity to contact art and cultural activities, and	Nil

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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support the development of domestic culture, and what is its support methods and results?			the total investment cost in 2024 is about NT$1,006 thousand. The "Jimmy Moon Bus" donated by the Company to the Taipei City Government is a well-known installation art in Xinyi District, Taipei City, which is maintained by the Company. 2. The Company has long been committed to promoting and supporting various cultural activities, giving back to society through concrete actions. In 2025, the Company provided financial sponsorships for several events, including the "PaperWindmill Theatre Tour" and "The 8th Annual Kishu An Forest of Literature: Campus Periodical Exhibition and Competition." We also sponsored the "Rural Reading Promotion Initiative: The Mandarin Daily News Literacy Pilot Class for Underserved Schools". Additionally, the Company strongly supported the "7th Taipei Music Academy & Festival" and Taiwan Supermen Movie Screening Series (10 Sessions): Power of Love Taiwan 3D Association". Moreover, we backed Neo-Classical Chamber Ensemble's music theatre production and " Heroes with Heart Charity Concert" held by Chen-Yung Foundation. In total, our sponsorship amounted to approximately NT$6,280 million. In addition, through the activities of the Community One Project，the Company also supports the communities to support local projects in the form of theaters, with a total of NT$ 975 thousand. Through these diverse sponsorship efforts, the Company aim to inject more vitality into Taiwan's arts and cultural sector, planting the seeds of culture to take root and flourish for generations to come.	
VI. Does the Company reference internationally accepted reporting standards or guidelines, and prepare reports that disclose non-financial information of the Company, such as corporate social responsibility reports? Do the reports above obtain assurance from a third party verification unit?				

The Company's 2024 Sinyi Realty Sustainability Report, published in 2025, was verified by the British Standards Institution (BSI) Taiwan and has obtained an independent assurance statement. The report was verified in accordance with the AA1000 Assurance Standard (AA1000AS v3), Type 1, and has achieved a Moderate level of assurance. The content complies with the GRI Universal Standards 2021 and SASB Standards (as of December 2023). The reporting framework is aligned with the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE and TPEx Listed Companies," as well as with international guidelines including the United Nations Global Compact and ISO 26000 Social Responsibility Guidance. In addition, a separate Task Force on Climate-related Financial Disclosures (TCFD) Report was issued, which has obtained a statement of conformity. The maturity assessment of the TCFD disclosure has been rated as [Level 5 Plus: Excellent].

The detailed management of the report is as follows:

Internal Confirm	☑ BOD reviews of ESG(Environment, Social, Governance) Performance and Strategic Objectives
	☑ TEM / Heads of departments reviews the contents of each chapter and the correctness of information
	☑ Audit Unit verifies the reliability of related information and compliance with relevant regulations.
	☑ The sustainability report is regularly presented to the board of directors. The "2024 Sinyi Realty Sustainability Report" was approved at the board meeting in July 2025.
External Confirm	☑ Financial data – Deloitte(TW)
	☑ Environmental data –：ISO 14046、ISO 14064-1、ISO 14067【BSI British Standards Institution】
	☑ Other Non-Financial Information: Assured in accordance with AA1000AS v3 Type 1 at a moderate level of assurance; prepared in accordance with the GRI Universal Standards 2021 and SASB Standards (December 2023 version); and verified for TCFD alignment. 【Independent Assurance Provider: BSI (British Standards Institution)】
	☑ Management System Certifications: Certified for ISO 14001, 46001, 50001, 45001, 20400, 20121, and 27001 by BSI (British Standards Institution), and ISO 9001 by TÜV NORD

Each verification statement can be found at website: https://csr.sinyi.com.tw/en/certificates/verification-report.php

Sinyi Development, has become an industry ESG benchmark through inclusive pre-construction practices, balancing the appropriate treatment of six key stakeholders. This approach embodies the concepts of anticipation, preparation, and prevention. In the 2024 Sustainability Report issued in 2025, Sinyi Development adopted the TCFD framework for climate-related financial disclosures, and received the highest certification—Level 5+: Excellence—from the third-party verification body, the British Standards Institution (BSI). This makes Sinyi Development the first in the construction and building industry to achieve this distinction, showcasing the Company's ongoing commitment to excellence in sustainable development.

VI. In case a company establishes its own Sustainability Development Best Practice Principles in accordance with "Sustainability Development Best Practice Principles for TSEC/GTSM Listed Companies", please describe its operation and the deviation from the established Best Practice Principles:

The Company, in order to fulfill its corporate social responsibility and promote the balance and sustainable development of economic, social and environmental ecology, had its "Corporate Social Responsibility Best Practice Principles for Sinyi Realty Inc." (the "Principles") approved in the Board of Directors in December of 2010, to strengthen the actualization of corporate social responsibility, and incorporate it into the corporate management and operation.　The Company also reviews the execution status of the said Principles on a periodical basis and makes improvement accordingly, and there has

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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been no deviation status since its execution till present. The newest amendment to the Principles has been approved by the board of directors on January 18, 2023 and was submitted to the shareholders' meeting for approval in May 2023.

VII. Other important information facilitating to understand the operation status of corporate social responsibility:

The Company and its affiliate companies have followed the operation concepts of "good faith" and "ethics" all the way, to internalize "active actualization of corporate social responsibility" to be our root values, maintained harmonious collaboration with various stakeholders, and been highly confirmed by various fields during these years with honor.

The Company and the subsidiaries of the Company also have practical actions in CSR and won below awards in 2025:

- The Company won "GCSA-Reporting Award" for "Sustainability Reporting Award" 8 years in a row, and in 2025 was awarded the Gold Class; also awarded the Outstanding Class for "Best Practice Award".
- The Company was awarded the " Top Ten Domestic Exemplary Corporates Award (Service Industry Category)" of the TCSA Taiwan Sustainability Award for the 11th time, and, Sustainability Report was recognized as Platinum Level 1 in the real estate and construction industry.
- Responding to International Environmental Initiatives: Our company participates in the Net Zero 2030/2050 initiative, committing to a Net Zero emission target by 2030. We have received the "Green Level" Net Zero certification for three consecutive years (2022–2024) and further obtained the "Bronze Level" in 2025. We also continue to participate in the CDP (Carbon Disclosure Project) surveys, earning the highest "A" grade in climate change questionnaires for the third consecutive year in 2025 . Additionally, we have passed the Science-Based Targets Initiative (SBTi) and are committed to the 1.5°C carbon reduction target.
- Awarded the 21th "Vision Magazine ESG Corporate Sustainability Awards". The Company received three recognitions. The "Empowering Life Endurance – Silver Shine Service Program" won first prize in the Senior-Friendly category. It was also honored with the ESG Benchmark Award for Comprehensive Performance and the Outstanding Program Award in Low-Carbon Operations.
- The Company has been recognized for 19 consecutive years with the CommonWealth Sustainability Citizenship Award, the only recipient in the real estate brokerage service industry. In 2025, the company ranked 3rd in the Large Enterprise / Service Industry category and was named a Top 100 Finalist in the 3rd edition of the CommonWealth Talent Sustainability Award.
- The Company was ranked among the Top 5% of the listed companies in the Corporate Governance Appraisal by the Taiwan Stock Exchange Corporation (TWSE) for eleven consecutive years.
- The Company obtained the "Excellent" certification of CG6015(2025) of the Taiwan Corporate Governance Association, , valid from December 29, 2025,

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
to December 28, 2027. The awards listed above all shows that the Company and its affiliate companies have for a long term with basis on the core concept of "applying whatever acquired from a community to the community" promoted its corporate social responsibility as its own responsibility and are recognized by the community. In the future, the Company and its affiliate companies would continuously provide touching service, transfer the core value of corporate social responsibility, march toward the goal of sustainable operation, and endeavor to become a globalized local enterprise with comprehensive development. Other more related information can be referred to : (https://www.sinyicity.com/glory.php) (http: //csr.sinyi.com.tw/).				