

(VII) 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		<p>1. Functional Committee of the Board of Directors of the Business Ethics and Sustainability Development Committee</p> <p>In October 2023, the Board of Directors established the Functional Committee, "Business Ethics and Sustainability Development Committee," under its jurisdiction. This committee conducts advanced reviews and audits of major proposals to enhance the quality of the Board's decisions. The committee consists of the Chairperson of the Board, two independent directors, and two senior executives (Vice Presidents). Meetings are held quarterly.</p> <p>2. Total Ethical Management Committee(TEM)</p> <p>(A)Establishment Rationale and Board Authorization : In 2009, 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 the group's vision and significant initiatives, as well as ad-hoc meetings to address major issues. Managed by the Sustainability Development Office.</p> <p>(B)Board Oversight : The TEM Committee shall regularly reports to the board of directors on the promotion program of sustainable development at least once a year, which will be monitored by the board of directors to ensure that the business sustainability will be implemented in every aspect of its operations and to safeguard the rights and interests of stakeholders. The TEM committee delegated Sustainability Development Office to report on December 27, 2024 to the Business Ethics and Sustainable Development Committee and the Board our annual achievements of the promotion of sustainable development in each aspect in 2023 and plans for 2024. The report shows that we will treat the six major stakeholders in the way of faithfully doing what we should do on the basis of corporate ethics to practice sustainable development, and that set more positive targets in environmental sustainability. Based on the sustainability strategy outlined in the report, the</p>	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	
			<p>Board recommends the following actions:</p> <p>(1) In response to the future talent landscape, the Company should carefully plan its talent strategy, gain a thorough understanding of the true reasons for employee turnover, and consider seeking assistance from external consulting firms to develop genuinely effective improvement plans.</p> <p>(2) To assess the Company's employee turnover rate, it is recommended to obtain information on turnover rates from employees in the real estate brokerage industry. This comparison will help analyze whether the Company's turnover rate is abnormal and formulate appropriate strategies accordingly.</p> <p>(3) While the Sustainability Development Promotion Plan report serves as an external benchmarking tool, it should also be interpreted from a substantive management perspective. This involves explaining the results of employee turnover rate KPIs set for different groups and their management outcomes during regular operations. Furthermore, developing improvement strategies will enable the Board and committees to gain a more detailed analysis.</p> <p>(C)Function and Authority of TEM Committee:</p> <p>(1) Coordinate the Company's sustainable development direction and set relevant goals.</p> <p>(2) Conduct a review of ESG performance and goal achievement, and report ESG (Environmental, Social, Governance) performance and future strategic goals to the Board of Directors annually by the end of each year.</p> <p>(3) Collect and collate stakeholder views and identify/manage ESG impacts, risks, and opportunities.</p> <p>(4) Compile CS reports and provide it to the Board for review and issuance.</p> <p>(5) Assist in conducting dialogues with stakeholders.</p> <p>(6) Core of group sustainable development.</p> <p>(7) Resolve major risks and risk owners in order to control and supervise risk. The risk owner will be C-Suites who is responsible for identifying risk issues, discussing them, and undertaking management objectives with the risk management executive unit in order to strengthen overall risk management and follow-up supervision of cross-business and</p>	

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	
			<p>cross-de partment communication, so that resources can be more effectively used for overall management.</p> <p>3. Cross-Business ESG Promotion Committee</p> <p>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 monthly. 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.</p> <p>4. Sustainability Development Office</p> <p>The Sustainability Development Office is responsible for driving and executing tasks related to sustainability, with the General Manager serving as its highest authority. It serves as the administrative unit for both the "TEM Committee" and the "Cross-Business ESG Promotion Committee," and regularly reports sustainability development outcomes to the Business Ethics and Sustainability Development Committee and the Board of Directors.</p> <p>5. Website Disclosure of Core Policies, Objectives, Plans, and Concrete Achievements</p> <p>The Rules and 2023 achievements and 2024 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/</p>	
II. Does the Company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or	V		<p>1. This disclosure covers the Company's sustainability performance in key locations between January and December of 2023. The risk assessment boundary is mainly based on the Company and its subsidiaries in Taiwan (such as Sinyi Development Co., Ltd. (hereinafter referred to as "Sinyi Development"), etc.)</p> <p>2. The Company conducts relevant risk assessments on important issues based on the principles of corporate social responsibility and establishes the relevant risk assessment</p>	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							
strategies?			<p>policies according to the evaluated risk as follows:</p> <table border="1"> <thead> <tr> <th>Material Issue</th> <th>Risk Evaluation Item</th> <th>Risk Management Policy or Strategy</th> </tr> </thead> <tbody> <tr> <td>Environment</td> <td>Climate changes and environment sustainability</td> <td> <ol style="list-style-type: none"> The Company is committed to environmental protection, and develops all kinds of green innovative services to respond to customer demand actively. Such as, the "DocuHouse" is launched to bring the documents required for the buying and selling process online, and at the same time support different customer demand modes such as remote signing, mobile signing, and tablet signing, so as to minimize paper consumption, and "DiNDON Smart House viewing" AI lecture room function, "How rich my home is" combined with real price registration and house popularity, to improve customer service efficiency and quality, to make service more immediately, to reduce service paper and waste, to reduce the impact on the environment, to make the cost of the service lower, and to corporate more competitiveness. Meanwhile, the Company actively promotes various environmental verifications and continues to obtain verification statements or conformity declarations: ISO 14064-1 Greenhouse Gas Inventory taking, ISO14067 Carbon Footprint, PAS2060 Carbon Neutral , ISO 14046 Water Footprint, ISO 14001 </td> </tr> </tbody> </table>	Material Issue	Risk Evaluation Item	Risk Management Policy or Strategy	Environment	Climate changes and environment sustainability	<ol style="list-style-type: none"> The Company is committed to environmental protection, and develops all kinds of green innovative services to respond to customer demand actively. Such as, the "DocuHouse" is launched to bring the documents required for the buying and selling process online, and at the same time support different customer demand modes such as remote signing, mobile signing, and tablet signing, so as to minimize paper consumption, and "DiNDON Smart House viewing" AI lecture room function, "How rich my home is" combined with real price registration and house popularity, to improve customer service efficiency and quality, to make service more immediately, to reduce service paper and waste, to reduce the impact on the environment, to make the cost of the service lower, and to corporate more competitiveness. Meanwhile, the Company actively promotes various environmental verifications and continues to obtain verification statements or conformity declarations: ISO 14064-1 Greenhouse Gas Inventory taking, ISO14067 Carbon Footprint, PAS2060 Carbon Neutral , ISO 14046 Water Footprint, ISO 14001 	
Material Issue	Risk Evaluation Item	Risk Management Policy or Strategy								
Environment	Climate changes and environment sustainability	<ol style="list-style-type: none"> The Company is committed to environmental protection, and develops all kinds of green innovative services to respond to customer demand actively. Such as, the "DocuHouse" is launched to bring the documents required for the buying and selling process online, and at the same time support different customer demand modes such as remote signing, mobile signing, and tablet signing, so as to minimize paper consumption, and "DiNDON Smart House viewing" AI lecture room function, "How rich my home is" combined with real price registration and house popularity, to improve customer service efficiency and quality, to make service more immediately, to reduce service paper and waste, to reduce the impact on the environment, to make the cost of the service lower, and to corporate more competitiveness. Meanwhile, the Company actively promotes various environmental verifications and continues to obtain verification statements or conformity declarations: ISO 14064-1 Greenhouse Gas Inventory taking, ISO14067 Carbon Footprint, PAS2060 Carbon Neutral , ISO 14046 Water Footprint, ISO 14001 								

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	
			<p>Environmental Management System(Note 1), ISO 50001 Energy Management System, ISO 46001 Water Resource Efficiency Management System, ISO 20400 Sustainable Procurement Guidance Standard.</p> <p>3. 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. Additionally, detailed material traceability management before construction and comprehensive production records during construction ensure building quality and safety. In 2023, Sinyi Development collaborated with National Cheng Kung University to conduct a carbon emissions inventory and assess carbon reduction potential at various stages of the "JiaPin" project, including assessing embedded carbon emissions and collaborating with suppliers to reduce carbon emissions. In 2024, we plan to evaluate the project's operational carbon emissions and utilize BIM twin software for energy simulation to enhance carbon reduction and energy efficiency, further striving for relevant energy efficiency ratings.</p>	
			<p>Society</p> <p>Social cares and harmony</p> <p>1. The Company pursues the goal of "from making people honest and righteous, then making companies honoring honest and</p>	

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	
				<p>righteous and finally make the society become the honest and righteous society, and for a long time promotes 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. The Company insists the concept of “putting the righteousness befor profit” to meet the various needs of community residents in respect of dwelling, deeply cultivating the community and making the community better because of Sinyi.</p> <p>2. 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. The foundation invites large enterprises, small and medium-sized enterprises, Venture capital, angel investors, etc. have the willingness and ability to provide capital, technology, access, and even financial management assistance to those who are willing to invest in local creation, and matchmaking between the two parties. Through the spirit of people-oriented, combining local creation and innovation, revitalize local industries, create employment and promote</p>

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	
			<p>population return.</p> <p>3. Sinyi Development Co., Ltd. has established the "OUR-Space" Community Co-Creation Experience Center next to the reception center of the "Jiixue Project" in Xinzhuang. On average, it attracts over 300 people per month to experience. We hope that every resident and visitor to the center can feel the beautiful interpersonal relationships and friendly community atmosphere that we, together with the local community, have created. In addition, SinYi Development continues to operate online and offline platforms to foster community development among the general public and residents of various projects, aiming to implement Sinyi Development's ESG principles.</p>	
			<p>Occupational safety</p> <p>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, and have obtained ISO 45001 with effective period from August 2021 to August 2024) occupational safety and health management system certification.</p>	
			<p>Corporate Governance</p> <p>Law compliance and transparent information</p> <p>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</p>	

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	
				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.
			Strengthen the functions of the directors	<ol style="list-style-type: none"> 1. In 2023, the fourth functional committee of the Board of Directors of the Company, the Corporate Ethics and Sustainability Committee, was newly established to strengthen the corporate ethics and improve sustainable development on the basis of corporate ethics. 2. Plan relevant training courses for directors, and provide the latest regulations, institutional developments and policies for directors annually. 3. Take out directors' liability insurance for directors. 4. Establish a training system for members of the newly appointed board of directors and its functional committees.
			Enhance the communication between the Company and its	The Company reports annually to the board of directors on important issues of interest from the stakeholders and establishes various communication channels and actively

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				
			<table border="1"> <tr> <td></td> <td>stakeholders</td> <td>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> <p>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 systems and internal expert interviews.</p>		stakeholders	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.	
	stakeholders	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.					
II. Environmental Issues							
1. Does the Company establish a proper environmental management system in response to its industry characteristics?	V		<p>The Company is classified as really estate agent industry which has much lower impact to environment than the manufacturing industries. However, 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, to strengthen the concern and actualization of green environmental protection of colleagues in work and life as well as resource recycling. The Company requests colleagues to do recycling, to develop the habit of turning off light when 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°C in summer. For those who need to work overtime at night and on holidays, need to submit an air conditioning application system in advance.</p> <p>The Company emphasizes the interaction between operations and environmental resources; thus, we proactively introduce and continuously obtain various environmental-related system verification statements. The Company conducts ISO 14064-1 greenhouse gas audits annually. Since 2015, The Company has been conducting carbon footprint assessments and obtained the Service Carbon Footprint Label from 2016 onwards. Additionally, the Company has implemented ISO 50001 energy management system certification. In 2017, the Company</p>	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	
			<p>achieved the goals of carbon label, to obtain lower carbon label and certificated ISO 20121 sustainable event management system. In 2018, the Company was certificated by PAS2060 carbon neutrality verification statement, ISO 14046 water footprint verification statement and ISO14001 environmental management system verification statement. Since 2021, the Company introduced the ISO 20400 sustainable procurement guideline standard. In 2022, the Company passed the verification of the ISO 46001 water resource efficiency management system. Apart from consistently passing the environmental-related verification statement, due to achieving carbon reduction commitments ahead of schedule, the Company was also certificated carbon label and reduction carbon label extention by Environment Production Administration in 2010, and reached the commitment of carbon reduction label in 2021.</p> <p>The Company continues its participation in the Carbon Disclosure Project (CDP), achieving the highest level "A" rating in climate change disclosure for the second time (2021 and 2023), making it the sole representative from Taiwan's real estate industry. It has also committed to the 1.5°C reduction target advocated by the Science Based Targets initiative (SBTi). For two consecutive years (2022 to 2023), it has attained the "Green Level" Net-Zero Carbon certification.</p>	
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		<p>In response to the issue of energy resource conservation and efficiency improvement, since 2010, the Company follows the Company's sustainable development policy. Since 2014, the headquarters building's greenhouse gas inventory has been conducted. Furthermore, since 2017, the inventories that were verified in 2016 has been expanded to cover all branch locations, encompassing a comprehensive greenhouse gas inventory and management across all operations of the Sinyi Real Estate Company. Concurrently, the Company also reviwed its relevant energy policies and management procedures, and implements the full adoption of products with energy-saving and environmental protection labels. We voluntarily introduced ISO management system validation, becoming the first in the world to pass the ISO 50001 energy management system in the industry of housing brokerage.</p> <p>Given this, the Company has set the following objectives: short-term Strategic Objectives (2023) is to reduce greenhouse gas carbon emissions (Scope 1+2) by 4.2% annually, and to decrease carbon emissions per real estate brokerage service by 1% annually. The medium-term Strategic Objectives, is to reduce greenhouse gas carbon emissions (Scope 1+2) by 90% compared to the baseline year by 2023, reduce the carbon emissions per real estate brokerage service by 45% compared to the baseline year (2017), and to achieve 100% usage of renewable</p>	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																												
			<p>energy. For detailed objectives, please refer to the Company's sustainability website. https://csr.sinyi.com.tw/en/environment/index.php#action The related objectives and their achievements are summarized in the following table, with the latest information fully disclosed on our company's sustainability website: Greenhouse Gas Inventory (https://csr.sinyi.com.tw/en/environment/greenhouse-gases.php) Service Carbon Footprint (https://csr.sinyi.com.tw/en/environment/carbon-footprint.php)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th>Year 2022</th> <th colspan="2">Year 2017 (Baseline Year)</th> <th colspan="3">Year 2030</th> </tr> <tr> <th>Actual</th> <th>Target</th> <th>Achievement Situation</th> <th>Actual</th> <th>Increase/Decrease</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>Service Carbon Footprint - Carbon Emissions per Real Estate Brokerage Service (kg CO₂e)</td> <td>208.11</td> <td>Compared to Last Year ↓ 1%</td> <td>↑ 9.4% (Not Achieved)</td> <td>428.26</td> <td>↓ 51.4%</td> <td>Compared to Baseline Year ↓ 45%</td> </tr> <tr> <td>Greenhouse Gas Carbon Emissions (Category 1+2) (metric tons CO₂e)</td> <td>5,974</td> <td>Compared to Last Year ↓ 4.2%</td> <td>↓ 5.9% (Achieved)</td> <td>6,507</td> <td>↓ 8.2%</td> <td>Compared to Baseline Year ↓ 90%</td> </tr> </tbody> </table> <p>In addition, though the Company is not in manufacturing industry, but as a pioneer of environmental awareness in the service industry. The Company participates in the campaign of “Green Purchase Intent of Private Enterprises and Groups” of the Environmental Protection Administration and Department of Environmental Protection of Taipei City Government, to jointly promote green purchase. The material of environmental protection and LED with high energy saving efficiency and conversion air conditioners are applied to the decoration of various branch stores and the headquarter building. It also continuously promotes such measures as water resource conservancy plan, printing volume control & management of printers, printing is controlled by each employee’s ID, and the increase of the green vegetation of the top floor of the headquarter building, etc.</p> <p>It also actively promotes overall E orientation and green innovation service R&D, to effectively save paper printing and considerably upgrade service efficiency. The "DocuHouse" product was launched to bring the documents required for the buying and selling process online. At the same time, it supports different customer demand modes such as remote signing, mobile signing and</p>		Year 2022	Year 2017 (Baseline Year)		Year 2030			Actual	Target	Achievement Situation	Actual	Increase/Decrease	Target	Service Carbon Footprint - Carbon Emissions per Real Estate Brokerage Service (kg CO ₂ e)	208.11	Compared to Last Year ↓ 1%	↑ 9.4% (Not Achieved)	428.26	↓ 51.4%	Compared to Baseline Year ↓ 45%	Greenhouse Gas Carbon Emissions (Category 1+2) (metric tons CO ₂ e)	5,974	Compared to Last Year ↓ 4.2%	↓ 5.9% (Achieved)	6,507	↓ 8.2%	Compared to Baseline Year ↓ 90%	
	Year 2022	Year 2017 (Baseline Year)			Year 2030																										
	Actual	Target	Achievement Situation	Actual	Increase/Decrease	Target																									
Service Carbon Footprint - Carbon Emissions per Real Estate Brokerage Service (kg CO ₂ e)	208.11	Compared to Last Year ↓ 1%	↑ 9.4% (Not Achieved)	428.26	↓ 51.4%	Compared to Baseline Year ↓ 45%																									
Greenhouse Gas Carbon Emissions (Category 1+2) (metric tons CO ₂ e)	5,974	Compared to Last Year ↓ 4.2%	↓ 5.9% (Achieved)	6,507	↓ 8.2%	Compared to Baseline Year ↓ 90%																									

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	
			<p>tablet signing, and minimizes paper consumption. "DiNDON Smart House Viewing" AI The room lecture function, "How much is my home" combined with real-price registration and housing popularity, not only improves the efficiency and quality of customer service, makes the service more timely, greatly reduces marketing paper and waste, reduces the impact on the environment, but also reduces service operating costs , thereby greatly improving the competitiveness of enterprises.The green purchase accumulated amount from 2008 to 2023 reached \$494 million dollars. The branch continues to promote green mobile services (ex. second-hand book exchange, free replacement of LED bulbs in public settings, recycling of waste batteries, free replacement of screen windows, and free water-saving items).</p> <p>Being construction companies, some of the Company's subsidiaries launched distinctive construction projects on China and Taiwan, inheriting the spirit of the Company's faith, dedicated to improving the efficiency of using of resource. Therefore, all construction projects are made designed with "Building Information Modeling", to greatly reduce errors in the design phase and subsequent construction by the contractor, and reduce the impact on environmental resources.</p>	
3. Does the Company evaluate potential risks and opportunities brought by climate change, and take response measures to climate-related issues?	V		<p>In response to the current climate crisis in the international community, the Company collects stakeholders' concerns through internal and external communication channels, conducts risk analysis and explores development opportunities. Based on the structure of Task Force on Climate-related Financial Disclosures (TCFD) : governance, strategy, risk management, indicators and objectives of the four major aspects, we identify the risks and opportunities of climate change on business operations, analyze the financial and non-financial impacts, formulate sustainable strategies and environmental objectives and plan countermeasures, and actively implement various green energy-saving programs. Through the annual effectiveness evaluation by external agencies verification mechanism, the green affairs will be promoted more systematically and the green energy conservation action will be upgraded. From 2021, climate-related financial messages were disclosed in accordance with TCFD. The Company has followed the TCFD recommendations since 2021 to disclose climate-related financial information. The maturity model of climate-related financial disclosures verified by an independent third party is [Level 5th Plus: Excellent].</p> <p>(1) Governance</p>	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	
			<p>As the highest supervisor of risk management, the board of directors of the Company lists the impact of climate change as one of the major risks of the Company, and manages issues related to climate change risks and opportunities through risk management mechanisms. The Company's TEM is the highest-level ESG promotion organization in the Company, responsible for promoting the implementation of climate management-related plans. The sustainable development office reports climate-related business performance to the board of directors every year, and is supervised by the board of directors. The board of directors regularly reviews ESG impact, performance and strategic goals; follows the crisis management process to immediately reduce business threats caused by occasional climate events.</p> <p>(2) Strategy</p> <p>The Company has identified climate change as one of the major risks to corporate sustainability, and has actively integrated itself with the world, translating the sustainable principle of "Towards Sustainable Net Zero" into concrete actions, formulating a net zero emission target by 2030, and carrying out various action plans for environmental protection by integrating internal and external resources, supporting the development of low-carbon and renewable energy, and promoting green transition and climate resilience services.</p> <p>(3) Risk management</p> <p>In view of the various climate-related physical risks and transformation risks in the course of operations, the Company annually re-evaluates the impact and effect of climate-related risks, reviews business opportunities and considers corresponding countermeasures and actions, and adopts a systematic approach to the implementation of the annual plan. The Board is the highest supervisory unit for risk management and is responsible for reviewing the annual risk management report, execution report and audit report to ensure the effective implementation of the climate-related risk management system. The Company's risk level is assessed based on the severity and probability of impact, and the high risk factors identified in the climate are ""Transition to low-emission technologies (low-carbon services)", "enhanced emissions reporting obligations", "increased energy costs" and "increased severity and frequency of extreme weather events".</p>	

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	
			<p>If the high-carbon emissions of the building and construction industry can successfully achieve low-carbon or even zero-carbon buildings, the goal of net zero will be greatly improved. Sinyi Development Co., Ltd., a subsidiary of the Company, is actively promoting the reduction of carbon emissions in the construction industry to achieve low-carbon or even near-zero buildings. In 2023, the "JiaXue" project in Xinzhuang has obtained the Green Building Diamond-level candidate certificate, and the Low Carbon Building (LCBA) Diamond-level candidate certificate has also been applied for, demonstrating SinYi Development's continuous pursuit of excellence in sustainable development. Additionally, we prioritize appropriate treatment of six major stakeholders, embodying the concepts of anticipation, preparedness, and prevention. Through inclusive pre-construction, we aim to set industry benchmarks for ESG practices, symbolizing the starting point for realizing the Company's vision goals for the year 2030.</p> <p>(4) Indicators and objectives</p> <p>In response to the transformation opportunities arising from the challenges of climate change, the Company looks forward to leading its clients towards a low-carbon green economy to mitigate climate shocks. In order to concretely practice and smooth the sustainable road, the Company shall actively promote relevant affairs and sets green management strategy goals as follows:</p> <p>(1) to reduce carbon footprint of services—carbon emissions from real estate brokerage service per transaction by 1% per annum and "Greenhouse Gas Carbon Emissions" based on 2017 as the base year (Class 1 and Class 2) " by 4.2% per annum and per capita water consumption by 1% per annum;</p> <p>(2) taking 2017 as the base year, to achieve a 45% reduction in carbon footprint of services - carbon emissions from real estate brokerage service per transaction by 2030, 90% reduction in "greenhouse gas carbon emissions (class 1 and category 2)" and 30% reduction in "water consumption per capita";</p> <p>(3) in 2030, to achieve the goal of the use of green electricity reaching 100%.</p> <p>(5) Action Plan</p> <p>The Company continues to carry out various action plans related to climate change and to study the implementation period. In addition to continuous service carbon footprint</p>	

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																								
			<p>verification every year, the Company tries to optimize customer service APP to reduce transportation carbon emissions, continues to promote the organization of carbon neutrality store programs, annual organization of environmental verification (greenhouse gas, water footprint, energy management system, environmental management system, Water resource management system). The Company also promotes community sustainable environmental education and environmental rehabilitation (Sinyi Lecture Hall, community environmental lectures, environmental restoration) activities, practice circular economy - launch of borrowed goods services, continuous research and development of green marketing tools to reduce paper consumption, participation in the international sustainable environment initiative such as CDP, TCFD, SBTi, Net Zero 2030/2050 Initiative, Earth Hour.</p> <p>The subsidiary of the Company purchased land in Sabah, Malaysia in 2019. It is expected to build the island into a "zero-carbon island" that is environmentally friendly and has both tourism benefits. It has been consistently engaging in ecological restoration on the island and surrounding marine areas, and simultaneously planning new types of tourism models and laying out natural carbon sinks.</p> <p>A detailed description of the Company's analysis of climate change risks and opportunities, have been disclosed in the Company's Sustainability website. http://csr.sinyi.com.tw/en/environment/risks-opportunities.php</p>																								
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 conservation & carbon reduction, greenhouse gas emission reduction, water use	V		<p>The Company conducts ISO 14064-1 greenhouse gas verification and ISO 14046 water footprint verification every year, and also collects waste management situations, as shown in the table below:</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Year 2022</th> <th>Year 2021</th> <th>2017 (Baseline Year)</th> </tr> <tr> <th>Actual</th> <th>Compared to Last Year</th> <th>Compared to Baseline Year</th> <th>Actual</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td>GHG (1+2) Emissions (metric tons CO₂e)</td> <td>5,974</td> <td>-5.9%</td> <td>-8.2%</td> <td>6,347.8</td> <td>6,507</td> </tr> <tr> <td>CDP Emission Intensity (metric tons CO₂e/million dollars)</td> <td>0.593</td> <td>24.2%</td> <td>-37.3%</td> <td>0.477</td> <td>0.945</td> </tr> </tbody> </table>		Year 2022			Year 2021	2017 (Baseline Year)	Actual	Compared to Last Year	Compared to Baseline Year	Actual	Actual	GHG (1+2) Emissions (metric tons CO ₂ e)	5,974	-5.9%	-8.2%	6,347.8	6,507	CDP Emission Intensity (metric tons CO ₂ e/million dollars)	0.593	24.2%	-37.3%	0.477	0.945	Nil
	Year 2022				Year 2021	2017 (Baseline Year)																					
	Actual	Compared to Last Year	Compared to Baseline Year	Actual	Actual																						
GHG (1+2) Emissions (metric tons CO ₂ e)	5,974	-5.9%	-8.2%	6,347.8	6,507																						
CDP Emission Intensity (metric tons CO ₂ e/million dollars)	0.593	24.2%	-37.3%	0.477	0.945																						

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					
reduction, and other waste management?			Annual Water Consumption (cubic meters)	74,964	2.7%	1.2%	73,026	74,111
			Annual Water Intensity (cubic meters/million dollars)	7.439	35.5%	-30.9%	5.492	10.762
			Headquarters Waste Emissions (kilograms)	7,904	-33.9%	-36.7%	11,954	12,494
			Headquarters Waste Emission Intensity (kilograms/million dollars)	0.784	-12.8%	-56.8%	0.899	1.814
		<p>The information has been fully disclosed on the Company's Sustainability website for nearly three years:</p> <p>Greenhouse gas inventory (http://csr.sinyi.com.tw/en/environment/greenhouse-gases.php), Water Resources Management (http://csr.sinyi.com.tw/en/environment/water-resources.php) Waste management scenarios (http://csr.sinyi.com.tw/en/environment/waste.php).</p> <p>The Company is a service industry, the waste is mainly the waste generated by the daily service of colleagues, and there is no toxic waste from the production process. Through greenhouse gas verification and disclosure, the Company calculated that the carbon emissions generated by the solid and liquid waste treatment generated by the organization accounted for 1% of the indirect greenhouse gas emission sources, so it was not listed as a major issue of the Company, and the treatment method was handled in accordance with the regulations of the local government.</p> <p>The Company considers environmental sustainability protection as an importation foundation of sustainable corporate operation. We aim to integrate of internal and external resources input, to promote environmental sustainability protection values and concepts, to exert corporate influence in order to enhance enterprise opportunities and industrial competitiveness and to reach the 2030 goal of " carbon emissionreduction per real estate transaction service reduced by 45%, carbon emissions of electricity consumption reduced by 90% and per capita water consumption reduced by 30%; base year: 2017" and 100% usage of green electricity.</p> <p>1. Afetr the Company introduced in ISO 14064-1 Greenhouse Gas Examination Guidance, ISO 14067 Certification Carbon Footprint, ISO 50001 Energy Management Systems, PAS 2060</p>						

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	
			<p>Carbon Neutrality, ISO 14046 Water Footprint , ISO 14001 Environment Management Systemes and ISO 46001 Water Resource Efficiency Management System, we still conducted above verifications annually. We not only passed the above mentioned ISO environmental management system verifications, but protlonged label and carbon reduction label passed by Environment Protection Administration Executive Yuan and obtaind the Low Carbon Product Award in 2020. The Company participated in the Net Zero 2030/2050 initiative in 2021, committed to a net zero emissions target for 2030, obtained the net zero lable "Green Level" in 2022, and continued to participate in the Carbon Disclosure Project, CDP), honored the highest grade on the "A List" in the Climate Change Questionnaire in 2021 and 2023, and also passed the Science-based Target Reduction Initiative (SBTi) to "commit to the 1.5°C carbon reduction target".</p> <p>2. The Company's policies for energy conservation and carbon reduction, greenhouse gas reduction, and reduction of water use or other waste management were as follows:</p> <p>The Company has long regarded sustainable development as its own responsibility and actively implemented corporate social responsibility. We adhere to the sustainable principle of "a service industry that is a pioneer in environmental protection" and carry out environmental protection with two major strategic axes: "low-carbon services" and "ecological benefits". Through the integration of internal and external resources, we promote environmental awareness and environmental restoration actions. Continue to reduce carbon footprint and improve the efficiency of energy and resource use, and strengthen business opportunities and industrial competitiveness. The Company continues to promote environmental sustainability policies and management measures, including:</p> <p>(1) Through the carbon footprint check, we found that the dispatched newspapers generating the highest percentage of carbon during the period of providing service. Therefore, the reduction of paper usage was one as the green targets. The innovations developed through this model not only reduce operating costs, but also contribute to the social environment due to the reduction of carbon emissions. This is a win-win strategy. Under this strategy, the Company has launched interactive house viewing and a number of newspapers, TOP Agent App, social platforms(IG、LINE and FB), DiNDON smart house viewing, online entrustment of house selling, electronic signature of real estate brochure and so on. The action is to promote the efficiency and quality of customer service, make service more immediately, reduce marketing paper</p>	

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	
			<p>and waste, reduce the impact on the environment, and reduce the cost of service operations.</p> <p>(2) Even if the real estate is not a high-water-consumption industry and the water consumption is mainly for daily use by colleagues. The Company in response to stakeholders on water issues, water resources included in the important issues, increases the corresponding major themes and continues to pay attention to the global water resources management trends and continuously track and manage and master the impact of water resources on the Company's operational risks and development opportunities through regular annual reviews. Furthermore, the Company does not belong to an industry with high water utilization. Most of the consumed water is under employee daily use. A small part is used by visiting of customers, and we have no manufacturing process to produce pollutants in wastewater. However, it still continuously promotes water resource saving plans, including purchase of such products with water saving logo as water faucet, close-stool, etc., and executes water output volume reduction measure from faucet, to reduce the waste of water resource. By managing water use data and verifying the water footprint through ISO14046, the Company introduced the ISO 46001 water resource efficiency management system in 2022, demonstrating the Company's emphasis on water resource management. In order to continuously improve the efficiency of water use, the Company has re-established its water reduction target, with a target of a further 30% reduction in per capita water use by 2030 (base year: 18.65 degrees in 2017).</p> <p>(3) Through carrying out ISO 14001 and ISO 50001 verification and our methodical efforts to understand both internal and external situations and the demands of our stakeholders, we have transformed our evaluation of environmental aspects, looking for both risks and opportunities for the Company and setting out environmental management plans and targets that will reduce our impact on the environment. The demonstration stores installed intelligent energy management system in 2020 and the Company replaced the ice water machines of the headquarter building. In addition, in the past two years, we have implemented the continuous removal of energy-consuming air-conditioning equipment for energy-saving machines, hoping to meet the environmental concerns of the Company's stakeholders, assisting the Company to improve environmental performance, to reduce environmental disaster risks and negative impacts, to promote</p>	

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	
			<p>the sustainable development of the Company and to achieve the goal of protecting the environment.</p> <p>(4) The Company has introduced ISO 20121 Event Sustainability Management Systems. We start with the demonstration branch and take the lead in taking action to promote all branches of Sinyi to follow the concepts of sustainability and guidelines when organizing activities, consider the concerns of stakeholders, exert Sinyi's influence externally to improve the awareness of sustainable development to stakeholders such as customers, colleagues, suppliers, and the general public.</p> <p>(5) Through the development of community environmental protection and green services organized by our branches, colleagues are encouraged to review the needs of community residents from the service process to innovate more green services, such as environmentally friendly moving and recycling activities, and re-using old items programs, to help communities green, improve the quality of life and spread the spirit of sharing the good in the local area. In addition, the Company has also mobilized its colleagues to become volunteers, engaged in clean beaches, cleaning up waste of ponds, and encouraged communities to propose waste removal and reduction while beautifying the community through the "One Community One Family" project.</p> <p>(6) In waste management, as the Company for the service industry, its waste is mainly daily waste and there is no toxic waste from the production process, so waste management is not a material topic for us. However, the Company still commits to waste reduction and the kitchen waste recycling and the resources recycling will clean by the cleaning company, in order to make a contribution to environmental protection.</p>	
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		<p>Since the Company first came into being, we have always adhered to the faithful spirit of "people-oriented", and faithfully complied with the " United Nations Universal Declaration of Human Rights", "The United Nations Global Compact (UNGC)", "United Nations Guiding Principles on Business and Human Rights ", "United Nations International Labor Organization" 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 "Sinyi Realty human rights commitment", respecting the protection sitforged by the International Bill of Human Rights, and posting on the Company's website. Please refer to:</p>	Nil

Evaluation Items	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						
	Yes	No								
			<p>https://www.sinyi.com.tw/investors/investors-en-rule_rule-en. 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 the very prime principle of absolutely no infringement upon fundamental human rights to ensure that they are treated fairly and with dignity.</p> <p>On the grounds of the aforementioned guiding policies, the Company's human rights management policies, specific programs and implementation as concretely enumerated below:</p> <table border="1"> <thead> <tr> <th>Human right management policies</th> <th>Specific programs and implementation</th> </tr> </thead> <tbody> <tr> <td>We provide and ensure safe and healthful workplace environment.</td> <td> <ul style="list-style-type: none"> •Please take the detailed description of the working environment for industrial relations on page 5-35~5-37 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> <ul style="list-style-type: none"> •We launch“EAP Colleague Assistance Program” . •The entire Sinyi staff members are granted 1.5-hour lunch break, an adequate period to restore momentum for a full play in performance. •Sinyi grants full financial subsidy for employees as required for health examination. •Sinyi implements health promotion programs, such as smoking cessation classes / outpatient smoking cessation policies. •Sinyi implements flexible benefit system with“Sinfu Coins” •Flexible working time </td> </tr> </tbody> </table>	Human right management policies	Specific programs and implementation	We provide and ensure safe and healthful workplace environment.	<ul style="list-style-type: none"> •Please take the detailed description of the working environment for industrial relations on page 5-35~5-37 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 	Help Sinyi teammates maintain and ensure sound physical and mental health and work-life balance	<ul style="list-style-type: none"> •We launch“EAP Colleague Assistance Program” . •The entire Sinyi staff members are granted 1.5-hour lunch break, an adequate period to restore momentum for a full play in performance. •Sinyi grants full financial subsidy for employees as required for health examination. •Sinyi implements health promotion programs, such as smoking cessation classes / outpatient smoking cessation policies. •Sinyi implements flexible benefit system with“Sinfu Coins” •Flexible working time 	
Human right management policies	Specific programs and implementation									
We provide and ensure safe and healthful workplace environment.	<ul style="list-style-type: none"> •Please take the detailed description of the working environment for industrial relations on page 5-35~5-37 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 									
Help Sinyi teammates maintain and ensure sound physical and mental health and work-life balance	<ul style="list-style-type: none"> •We launch“EAP Colleague Assistance Program” . •The entire Sinyi staff members are granted 1.5-hour lunch break, an adequate period to restore momentum for a full play in performance. •Sinyi grants full financial subsidy for employees as required for health examination. •Sinyi implements health promotion programs, such as smoking cessation classes / outpatient smoking cessation policies. •Sinyi implements flexible benefit system with“Sinfu Coins” •Flexible working time 									

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	
			<ul style="list-style-type: none"> •Doctors on-site service checks the health of colleagues. •Sinyi provides subsidies of company trips and various clubs for employees. 	
			<p>Sinyi launches“three highs” policy, i.e., high-pay, high-development and high-concern.</p> <ul style="list-style-type: none"> •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. 	
			<p>We recruit newly hired Sinyi teammates exactly according to law, absolutely free of potential discrimination.</p> <ul style="list-style-type: none"> •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. 	
			<p>Here at Sinyi Group, we absolutely prohibit forced labor and faithfully abide by local government labor laws.</p> <ul style="list-style-type: none"> •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. 	
			<p>We have executed human rights clauses with suppliers and implemented on-site audit practice.</p> <ul style="list-style-type: none"> •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 	

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																												
			<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> and revised into the "Supplier Code of Conduct and Sustainability Commitment," and all key suppliers are invited to sign it. </div> <p>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 2023 advanced study with hours and person times as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <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> </thead> <tbody> <tr> <td>Introduction of salary and benefit for new hired staff (online)</td> <td>0.5</td> <td>12</td> <td>119</td> </tr> <tr> <td>Personnel salary and fringe benefits (online+physical)</td> <td>1.5</td> <td>91</td> <td>1,012</td> </tr> <tr> <td>Awareness of the Business Philosophy of Sinyi (online+physical)</td> <td>1</td> <td>70</td> <td>1,131</td> </tr> <tr> <td>Workplace Health Management (online+physical)</td> <td>0.5</td> <td>28</td> <td>1,125</td> </tr> <tr> <td>Total</td> <td></td> <td>201</td> <td>3,387</td> </tr> </tbody> </table> <p>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</p>	Issues and related courses	Newly hired employees oriented training programs			Hours per course	Total courses	Total trainees	Introduction of salary and benefit for new hired staff (online)	0.5	12	119	Personnel salary and fringe benefits (online+physical)	1.5	91	1,012	Awareness of the Business Philosophy of Sinyi (online+physical)	1	70	1,131	Workplace Health Management (online+physical)	0.5	28	1,125	Total		201	3,387	
Issues and related courses	Newly hired employees oriented training programs																														
	Hours per course	Total courses	Total trainees																												
Introduction of salary and benefit for new hired staff (online)	0.5	12	119																												
Personnel salary and fringe benefits (online+physical)	1.5	91	1,012																												
Awareness of the Business Philosophy of Sinyi (online+physical)	1	70	1,131																												
Workplace Health Management (online+physical)	0.5	28	1,125																												
Total		201	3,387																												

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											
			<p>below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">Topic</th> <th rowspan="2">Hours per session</th> <th>New hires</th> <th>Existing employees</th> </tr> <tr> <th>No. of people</th> <th>No. of people</th> </tr> </thead> <tbody> <tr> <td>Occupational safety and health management</td> <td>1</td> <td>1,032</td> <td>5,030</td> </tr> </tbody> </table> <p>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 labour committees in accordance with the law, and the holding of quarterly labour 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.</p>	Topic	Hours per session	New hires	Existing employees	No. of people	No. of people	Occupational safety and health management	1	1,032	5,030	
Topic	Hours per session	New hires	Existing employees											
		No. of people	No. of people											
Occupational safety and health management	1	1,032	5,030											
2. Does the Company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	V		<p>We offer high salaries, high career prospects, and high impact caring to ensure a workplace with competitive remunerations, bright outlooks and happiness. We 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 are extended so that our colleagues can achieve a balanced development and enjoy the flexibility and leeway to create their own happiness. The Company hopes that this system can enhance the recognition and satisfaction our colleagues so that they can focus more on work and realize the dreams for themselves and for customers.</p>	Nil										

		<ol style="list-style-type: none"> 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 1% of the annual profits. The details of the management’s remunerations are provided in page 3-23. The salaries and bonuses to other colleagues are described below: <ol style="list-style-type: none"> i. All staff: In 2023, the meal allowance for all staff increased to NT\$2,400. ii. 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 and increase NT\$500 of monthly salary to grade-one specialists and below in 2023. In order to avoid any behavior that may jeopardize the interest of our customers in pursuit of high bonuses. In addition to personal bonuses, we also allocate a percentage of team bonuses for the frontline sales team and branch stores, to encourage collaboration among our salespeople. To incentivize our sales personnel for personal development and long tenures with the Company, we also distribute retention bonuses to colleagues with good performance. 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. iii. 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 2023 is approximately 3%. 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 5-28 “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 	
--	--	--	--

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	
			<p>gender equality in the workplace. In 2023, the average proportion of female employees has reached 41.47%, the average proportion of female supervisors is 21.73% and the proportion of female executive supervisors is 20%.</p> <p>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: for managerial positions, it is 1:0.93, and for colleagues, it is 1:1.12.</p>	
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		<p>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.</p> <p>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:</p>	Nil

		<ol style="list-style-type: none"> 1. Optimization of the system of work and day off , and balance of work and life, such as : <ol style="list-style-type: none"> (1) Observe and analysis the working hour and reduce the risk of overwork. (2) Implement the day off institution of the three traditional holidays. (3) Handle paid volunteer leave, combined with public welfare activities to enhance employee centripetal force. 2. Personal safety, security for equipment & facilities: <ol style="list-style-type: none"> (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. Also, subsidies for transportation expenses for colleagues who are on duty at night (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 2023, a total of 5 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 frequency of disability injuries in 2023 was 10.26(excluding COVID-19), a decrease of 0.99 compared with that in 2022; the serious rate of disability injuries in 2023 was 54(excluding COVID-19), a decrease of 29 compared with 2022; the total number of disability injuries in 2023 accounted for 2.65% of the total number of employees at the end of 2023 , mainly due to traffic accidents that occurred while performing intermediary services. <ol style="list-style-type: none"> A. Continue to provide traffic safety publicity materials in the business area to facilitate business units to conduct publicity, strengthen colleagues' concept of safe driving and defensive driving, and then reduce the occurrence of traffic accidents. B. For serious accidents, the general affairs administrative group will notify the district supervisor to take the initiative to care. 	
--	--	---	--

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	
			<p>C. It is proposed that all business colleagues wear full-face helmets.</p> <p>D. Promote the branch to focus on the community where the branch is located, and use walking or bicycles as transportation to reduce traffic accidents caused by long-distance viewing.</p> <p>(8) There were no fire incidents in 2023.</p> <p>3. Efforts to set up green workplaces:</p> <p>(1) Set up communicating APP for internal and issue news about career and health monthly to colleagues' notice.</p> <p>(2) 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.</p> <p>(3) Continually enhance wholesome workplace environments, e.g., poison-free decoration, disinfection on a quarterly regular basis.</p> <p>(4) Obtain the related verification:</p> <p>A. "Certificate of Voluntary Health Promotion for a Health Workplace " granted by Health Promotion Administration, MOHW (certification period: 01/2022-12/2024).</p> <p>B. Period Extension of Breastfeeding Room Certificate awarded by Department of Health, Taipei City Government (certification period: 09/2023-08/2026).</p> <p>C. Sports Enterprise Certificate awarded by Sports Administration, Ministry of Education for holding various ball games and sports.</p> <p>D. Obtained ISO 45001 Occupational Health and Safety Management System Certification.</p>	
4. Does the Company establish effective career competency development and training plans for employees?	V		The Company provides a cultivation system to plan comprehensive competency training to supervisors of various levels and employees. The training lessons include newcomer training, professional advanced training, branch supervisor training, district supervisor training, etc., From 2022, we launched a credit-based learning map system and a professional certification system to assess colleagues' professional abilities and guide them to continuously improve professionally. In 2023, we introduced Individual Development Plans (IDP) and combined them	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	
			<p>with a competency assessment mechanism to address individual capabilities and career needs. These are conducted through one-on-one sessions between supervisors and colleagues. Besides physical programs, “e-Learning” platform is also provided to facilitate employees to be able to engage in online learning at all times and places, to upgrade their related professional competency.</p> <p>In order to comply with organization development, upgrade the related competency required in employee functions, for an external advanced study program of an employee if conforming to fixed conditions, subsidy of half amount of the tuition can also be applied.</p> <p>In order to assist students to be fully prepared before graduation and to expand opportunities for talented people, the Company signed a mMemorandum of Understanding (MOU) of industry-academia cooperation/collaboration project with a number of key schools to integrate and share resources and establish a professional education platform of benchmark enterprises which plays the function of knowledge acquisition, creation and circulation. In addition to holding the sales staff classes which is included in the MOU, the Company will cooperate with those sales staff training institutions certified by the schools and the Ministry of the Interior to help the students understand the industry practice through combining the professional training courses for acquiring the qualification of assistant brokers and professional practice simulation experience. Through the "full-time internship program", interns can learn and experience from attitude, philosophy to practical aspects and then understand the sales process of the real estate brokerage industry, and handle customer service assignments, which provide internship work experience plan better than those provided by the government and the general companies. In addition , there are: (1) course teacher, (2)thematic lecturer, (3) campus event sponsorship, (4) new graduates note, (5) campus talent fair. In addition, the "Full-time Internship Program" was launched in 2016, providing favorable salary and complete training, so that interns can gain experiential learning from attitude, concept to practice, understand the process of real estate agency business, and let students communicate with enterprises in advance In order to take root in talent training.</p>	

<p>5. 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?</p>	<p>V</p>	<ol style="list-style-type: none"> 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 need 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 policies. All levels staff shall be trained to be familiar with the provisions of relevant laws. 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, or any die of unnatural causes in the building or its neighborhood, any not-in-my-backyard facilities in the neighborhood and fully discloses the information in the instruction of real estate which the salespersons should be required to explain in detail to protect the interest of the customers and the living quality after moving in. 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 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. In order to understand the customer's feelings about the services and raise the amount of service, unified and enhance the Group's serviceability for providing stable and great quality. The Company also set up a toll-free 0800 customer opinion line and set up a network service platform to offer various ways for customers to provide their opinions, to take customers' 	<p>Nil</p>
--	----------	--	------------

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	
			advice and help customers to solve their problems and meet their needs. The Company has formulated the "Regulations on Sinyi Realty Quality Of Service Survey and Dissatisfaction Case Handling" and "Regulations on Customer Information Management", which institutionalize various types of investigation methods, customer information collection channels and customer case handling procedures at all levels, understand and handle customer opinions, in order to improve the overall quality of service of the Company and achieve the goal of customer satisfaction.	
6. Does the Company have a supplier management policy, requiring suppliers to comply with regulations on environmental protection, occupational safety and health, and labor rights, and what is its implementation status?	V		<p>The Company follows international regulations (such as the UN Global Compact 、ILO 、Universal Declaration of Human Rights) and International Standard United Nations Global Compact, (ISO9001, ISO26000, ISO20400...etc.), the Company's business philosophy as the basis for the formulation of supply chain management policies. And to promote the sustainable development of economy, society and environment, and share resources with suppliers, in order to achieve supply chain management "in line with corporate ethics".</p> <p>At the outset of supplier selection, in addition to considerations of quality, delivery time, and cost, we also request suppliers to fill out an ESG self-assessment form, focusing on their sustainability practices. In 2021, we first introduced ISO 20400 sustainable procurement and have continued to obtain BSI verification since 2022. We have further refined our integration of ESG principles into procurement management guidelines and risk assessments. This involves incorporating ESG principles into the procurement process for supplier selection, management, and risk evaluation.</p> <p>In terms of Environmental (E) considerations, we procure raw materials and products with green building material certifications, environmentally friendly, and water-saving labels. We incorporate green procurement principles into our purchasing policy and have been honored as a benchmark enterprise for green procurement by the Taipei City Government for 16 consecutive years. We also collaborate with suppliers to promote the transition to low-carbon operations. Regarding Social (S) aspects, we invite key suppliers to commit 100% and sign the "Supplier Code of Conduct and Sustainable Development Commitment" upon contract signing. During project collaborations, we conduct audits and visits regarding occupational health and safety, human rights (reasonable working hours, wages, insurance, etc.), to understand implementation levels, challenges, exchange latest regulations and trends, and jointly develop improvement strategies. We also conducted an assessment of occupational injuries among 98 key suppliers within the control range of Sinyi Real Estate, resulting in 11 occupational injury incidents, 10 of</p>	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	
			<p>which were commuting accidents, and 1 occurred when a contractor slipped in a government office restroom.</p> <p>In terms of Governance (G), procurement personnel from all units sign the Procurement Code of Ethics, and we provide an Ethics Office for suppliers to lodge complaints and reports. We emphasize fair operations, anti-corruption, and work with suppliers to enhance integrity governance and create sustainable value. To improve supplier sustainability performance, we collaborate with partners, provide resources, and conduct training sessions to help small businesses understand and implement ESG-related practices. The first session was completed in 2023, and we will assess and invite key suppliers to participate in the second session to leverage positive ESG impacts and collaborate for the betterment. Additionally, we optimized the "Sustainable Supply Chain Self-Assessment Form," with the first batch inviting 19 suppliers with annual procurement amounts exceeding ten million to fill out. Among them, three sustainable partners exempted from the form as they had already provided reports, resulting in 12 valid responses, a 75% completion rate, with all assessed suppliers passing the ESG evaluation.</p>	
7. Whether the Company assesses the risks or opportunities to the community and adopts specific corresponding measures and their implementation effects	V		<p>The Company's business is mainly to provide real estate brokerage services, rather than the production of physical goods, so the harm to communities is relatively insignificant; on the contrary, the business model allows its employees to find the need of communities, ranging from repairing window screens, serving as school traffic guides, assisting in community celebrations and holding national painting competitions, to know more people, getting to be trusted, and becoming good neighbors and indispensable members of local residents. The Company also assists 479 communities to host unit owner assemblies, and provides manpower support. As a result, when people from different communities would like to buy and sell houses, they will come up with the Company's real estate brokerage services, and then realize their dreams.</p> <p>The Company's branches autonomously organize various charitable activities, including blood donation campaigns. In 2023, a total of 1,076 individuals from branches across Taiwan (including Taipei, New Taipei, Taoyuan, Hsinchu, Taichung, Tainan, and Kaohsiung) participated, collectively collect 1,502 bags of blood for donation. Additionally, our sustainable branch, the Da Zhi Reclamation Store in Taipei, collaborated with neighboring branches and communities to organize a "Treasure Hunt for Charity" second-hand market at the front plaza of the Civic Activity Center. All proceeds from the charity sale, amounting to NT\$24,711, were</p>	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	
			<p>donated to the Sunshine Social Welfare Foundation to assist burn victims and individuals with facial disfigurements.</p> <p>The Company has been deeply involved in the community and assisting neighbors, with nearly 3,500 colleagues in our direct operation stores across Taiwan. During the Ghost Festival in 2023, the Company assisted the communities surrounding its branches in organizing ancestor worship ceremonies. The support included guiding the process, leading prayers, arranging venues ,and providng supplies such as fans, cold water, and over 8,000 tents. In total, we helpd over 3,000 communities successfully complete the ceremonies. Aslo, our sustainable branches host eco-observation camps, natural science activites, soccer games, and other family-friendly events, which attracted over 20 nearby residents to partifipate. In 2023, the Company orgaznied a nationwide panting competition across the six municipality cities in Taiwan, Hsinchu County and Changhua City. A total of 12,991 participants took part, and there were 130 physical painting events for families to enjoy together.</p> <p>In addition, since 2004 the Company has launched the “We are One” Project, and has encouraged people to participate in multiple fields such as humanistic education, environmental ecology, industrial development, social welfare and medical care, and community security, which has driven the overall development of the local area. Even more importantly, the project has touched countless hearts and inspired so many souls. “We are One” Project hits the rate to 100% in 368 urban areas in Taiwan. In 2023, a total of 214 community proposals were sponsored. More details are disclosed in the Company's Sustainability report and “We are One” website(https://www.taiwan4718.tw/landingpage/).</p>	
8. Whether the Company invests resources to support the development of domestic culture, and what is its support methods and results?	V		<ol style="list-style-type: none"> 1. The Company has propelled “We are One” project since 2004, and sponsored \$23,894 thousand dollars for 214 proposals from different communities in 2023, including rural regeneration and cultural bureau village projects, revitalizing ancient roads in the community to provide local creation, supporting “niengue” culture Inheritance in Yilan, and other domestic cultural development. Further details of relevant promotion content is disclosed in “We are One” website. “We are One” project won the "Presidential Cultural Award" in 2017 and continues to be promoted. 2. In 2021, the Company donated NT\$27,300 thousand, with a total amount of NT\$30,000 thousand donated by social virtuous people to establish the Taiwan Regional Revitalization Foundation as a bridge between local industry revitalization and cultural real estate. It is a 	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	
			<p>large platform for the all-round development, and it may integrate various resources (capital, technology, talents, etc.). The budget expenditure of the Company on donation to the foundation amounted to NT\$6,750 thousand in 2023. As of the end of 2023, there have been approximately 250 local revitalization teams established across Taiwan. Additionally, there have been 121 contributors from various regions of Taiwan, including the northern, central, southern, eastern, and outlying islands, collectively sharing over 600 minutes of team stories. For more local revitalization stories, please visit the Taiwan Regional Revitalization Foundation website.</p> <p>3. 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 online even during the heating up of the epidemic, so that residents have the opportunity to contact art and cultural activities, and the total investment cost in 2022 is about NT\$1,400 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, attracting at least 50,000 people to visit for free every year.</p> <p>4. The Company has been supporting the promotion of arts and culture development activities for a long time, and has provided cash sponsorship with the amount of NT\$5,020 thousand to "Yu-Chien Tseng & Maestro Lan Shui's Concert", "Literary Musical Theater-Song of Kasayama", "Our Theatre-Summertime Daze", "The 5th Taipei Music Academy & Festival", "OneSongOrchestra New Year's Concert", "Greenray Theatre - Light Moments". Taking "Our Theatre-Summertime Daze" for example, the Company invited 600 persons from 4 local schools and residents to attend the event, so that the people of Chiayi can also enjoy the high-quality cultural resources that are not lost to the north.</p>	
<p>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?</p>				

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 “2023 Sinyi Realty Inc. Sustainability Report” published by the Company in 2023 was consigned to BSI Taiwan branch to engage in verification, and a statement of independent guaranty comments was obtained. The certification result conforms to GRI guidelines comprehensive options 2021 and SASB guidelines. This report has also meeting the standard of AA1000 ASv3 Type 1. The direction of reporting information also corresponds to the "Operational Procedures for Listed Companies to Prepare and Declare Sustainability Reports," as well as international standards such as the United Nations Global Compact and ISO 26000 Social Responsibility Guidelines. In addition to issuing TCFD reports on climate-related financial disclosures (Task Force on Climate-related Financial Disclosures), a conformity statement has been obtained. The maturity model is rated as "Level Five Plus: Excellent." The detailed management of the report is as follows:

Internal Confirm	<input checked="" type="checkbox"/> BOD reviews of ESG(Environment, Social, Governance) Performance and Strategic Objectives
	<input checked="" type="checkbox"/> TEM / Heads of departments reviews the contents of each chapter and the correctness of information
	<input checked="" type="checkbox"/> Audit Unit verifies the reliability of related information and compliance with relevant regulations.
External Confirm	<input checked="" type="checkbox"/> Financial Data – Deloitte(TW)
	<input checked="" type="checkbox"/> Environmental data – : ISO 14001 、 ISO 14046 、 ISO 14064-1 、 ISO 14067 、 ISO 46001 、 ISO 50001 、 PAS 2060 【British Standards Institution (BSI) Taiwan】 ,Participated in the CDP (Carbon Disclosure Project) climate change questionnaire.
	<input checked="" type="checkbox"/> Sustainable data and management system – Comply with the AA1000ASv3 Type 1 standard, comply with the GRI guidelines comprehensive options 2021 and SASB guidelines, and pass the TCFD compliance check. ISO 45001 、 ISO 20400 、 ISO 20121 、 ISO 27001 【BSI British Standards Institution】 、 ISO 9001 【TÜV NORD】

Each verification statement can be found at website: <https://csr.sinyi.com.tw/en/certificates/verification-report-2023.php>

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 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:

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	
			<p>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.</p> <p>The Company and the subsidiaries of the Company also have practical actions in CSR and won below awards in 2023:</p> <ul style="list-style-type: none"> ● The Company won "GCSA-Reporting Award" for “Sustainability Reporting” 6 years in a row. ● The Company was awarded the " Top Ten Sustainable Exemplary Enterprises Award (Service Industry Category)" of the TCSA Taiwan Sustainability Award for the 9th time, and, Sustainability Report was recognized as Platinum Level 1 in the real estate and construction industry. ● Awarded the 19th "CommonWealth Magazine ESG Corporate Sustainability Award". Being the recipient of the "Overall Performance (original annual survey)" first prize for three consecutive times, it is listed in the Commonwealth Magazine ESG Annual Honor Roll. Additionally, won the first prize in the Outstanding Project - Public Welfare Promotion Group category with the project "Promoting Sustainable Co-Prosperty Ecosystem - Leveraging Local Revitalization as Nutrients for Sustainable Community Development". ● The Company obtained the "Excellent" certification of CG6014(2023) of the Taiwan Corporate Governance Association. ● The Company was awarded for the 17th time by 《Commonwealth Magazine》 ” World Sustainable Citizenship Award” and awarded the inaugural "World 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 nine consecutive years. ● Received the "National Sustainable Development Award" from the National Sustainable Development Commission of the Executive Yuan. <p>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.</p> <p>Other more related information can be referred to in Chapter 2, Honorable Record of Corporate Governance and the Sustainability website of the Company (https://www.sinyicity.com/glory.php) (http://csr.sinyi.com.tw/).</p> <p>Note 1: The effective period of ISO 14001 Environmental Management System is from July 2021 to July 2024.</p>	

Climate Related Information Of The Company

1. Implementation of climate-related information

Item	Implementation status
1. Describe the board's oversight of climate-related risks and opportunities.	Board and management oversight and governance of climate-related risks and opportunities : The Board monitors and oversees progress against goals and targets for addressing climate-related issues: As the top management unit supervising climate-related issues, the Board of Directors is responsible for reviewing the annual risk management report and audit report to ensure the effective implementation of the climate-related risk management system. ◦ Total Ethical Management Committee (TEM Committee) is the top-level ESG promotion unit in Sinyi Realty and is responsible for climate-related project management. The Corporate Sustainability Office reports to the Board on results of climate-related projects. The Board reviews ESG impact, performance, and strategic goals regularly; complies with the risk management procedures to reduce the threats caused by occasional climate events. The Board of Directors of the Company has reviewed the progress of greenhouse gas inventory and verification on a quarterly basis since 2022.
2. Describe how the identified climate risks and opportunities will affect the Company's business, strategy and finances (short, medium and long term).	Short-term, medium-term and long-term impacts of climate risks and opportunities on enterprises: definition of management period: short-term (1 year), medium-term (~2030), long-term (2030-2050). After analyzing the impact of climate-related risks on financial and non-financial aspects, the important climate risks are "transition to low-emission technologies (low-carbon services", "enhanced emission reporting obligations", "increased energy costs" and "severity of extreme weather events and frequency increase".
3. Describe the financial impact of extreme climate events and transformational actions.	Impact of extreme weather events and transformation actions on finance: Extreme weather events such as typhoons, sudden heavy rainfall, etc., may affect the quality of objects, and lead to interruption of store operations, impact on colleagues' traffic and work safety, and reduce the cost of viewing and transactions Opportunity, the financial impact is about NT\$250 million. In addition, transition risks include the strengthening of emissions reporting obligations, which will increase operating and carbon reduction equipment installation costs and purchase renewable energy costs, totaling about NT\$29.914 million; transitioning to low-emission technologies (low-carbon services) may cause consumers to Reduced demand for legacy services reduced revenue by approximately NT\$1 billion. Transformation opportunities such as low-carbon goods or services, such as the promotion of green services such as DiNDON smart house viewing, will bring about NT\$30 million in potential revenue; promoting paperless deeds and reducing paper usage can also reduce material costs by about NT\$3.87 million.

<p>4. Describe how the identification, assessment and management of climate risks are integrated into the overall risk management system.</p>	<p>Integrating climate risk into the overall risk management system : Sinyi integrates climate-related and other operational risks into overall risk management system, and conducts regular identification, evaluation and management through standardized procedures. Each department in Sinyi Realty identifies relevant risks so that be reviewed at annual and quarterly plan-review meeting. The Board of Directors regards the impact of climate change as a material risk. ◦ The Board of Directors is the top-level monitoring unit of climate change management, being responsible for reviewing annual risk management report, execution report, and audit report to ensure the effectiveness of climate-related risk management system. The executive team appointed by the TEM committee serves as the risk owner of material risks and is responsible for setting risk management targets and related policies.</p>
<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be explained.</p>	<p>Scenario Analysis : Apply two climate-related scenario analysis of “SSP5-8.5 and NZE+NDCs” to analyze physical risks and transition risks.</p> <p>1) SSP5-8.5 : Based on the IPCC AR6 scenario SSP5-8.5 and the estimation from the Taiwan Climate Change Projection and Information Platform (TCCIP), the company is expected to face physical risks due to increased frequency and intensity of severe typhoons, increased annual rainfall and rainfall intensity, as well as rising average temperatures in Taiwan.</p> <p>2) NZE+NDCs: With reference to the International Energy Agency (IEA) net-zero emission scenario, the 1.5°C warming target of the Paris Agreement, and Taiwan's 2050 net-zero emission pathway, the company will face transformational risks and opportunities in transitioning to a low-carbon economy and achieving energy decarbonization by 2050.</p> <p>Please refer to the TCFD report for details https://csr.sinyi.com.tw/report/index.php</p>
<p>6. If there is a transition plan for managing climate-related risks, explain the content of the plan, and the indicators and goals used to identify and manage physical risks and transition risks.</p>	<p>Transformation plan and indicators and goals : In response to the opportunity for transformation arising from this “Climate Emergency”, Sinyi Realty expects to influence its customers to move towards a low-carbon green economics to mitigate climate impact. We have proposed green management strategies including promotion of low-carbon service, improvement of resource efficiency, and organization from nearly-zero to net-zero; developed metrics and targets, including greenhouse gas emissions (category 1+2) reduced by 4.2% per year, reduced by 90% by 2030 (base year: 2017); service carbon footprint reduced by 1% per year, reduced by 45% by 2030 (base year: 2017); Reduce water consumption by 1% per year and 30% by 2030 (base year: 2017); use 100% renewable energy by 2030.</p>
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>In 2022, the internal carbon pricing plan was started. When the carbon emission of each branch exceeds the benchmark value, the carbon emission fee will be calculated. If it is lower than the benchmark value, preferential treatment will be given to drive the branch to actively reduce carbon. This program is still in discussion.</p>
<p>8. If there are climate-related goals set, the covered activities, scope of</p>	<p>Carbon reduction target scope and progress: Sinyi’s organizational greenhouse gas inventory (ISO 14064-1) covers 100% of direct and indirect emissions from operating activities, and the carbon reduction target is to reduce greenhouse gas (category 1+2)</p>

<p>greenhouse gas emissions, planning schedule, annual progress and other information should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, it should be explained The source and quantity of carbon reduction credits to be exchanged or the quantity of renewable energy certificates (RECs).</p>	<p>emissions by 4.2% per year. In 2022, it decreased by 5.9% compared with 2021, and decreased by 8.2% compared with the base year of 2017, achieving the target. For the results of the greenhouse gas inventory of 2022, please refer to https://csr.sinyi.com.tw/en/environment/greenhouse-gases.php. In 2022, the Company purchased a total of 6 renewable energy certificates (equivalent to 6,000 kWh of use) and 348,967 kWh of green electricity transfer, totaling 354,967 kWh, through the use of renewable energy for carbon neutrality. Hence, the Company obtains the right to the environmental attributes of renewable electricity and reduces the carbon emissions generated by electricity. It is expected to gradually achieve the goal of 100% renewable energy in 2030.</p>
<p>9.Greenhouse Gas Inventory and Verification Status, Reduction Targets, Strategies, and Specific Action Plans (also to be filled in sections 1-1 and 1-2).</p>	<p>1.Greenhouse Gas Inventory and Assurance: Starting from 2014, Sinyi Realty has undergone annual verification by BSI Taiwan, a branch of the British Standards Institution, for ISO 14064-1 compliance, obtaining assurance statements. Furthermore, the Company has progressively expanding the scope each year, and introduced and verified other ISO standards related to environmental management.</p> <p>2.Greenhouse Gas Emission Reduction Targets: Please refer to table 1-2 on page 3-122.</p> <p>3.Strategy and Specific Action Plans: Please refer to table 1-2 on page 3-122.</p>

1-1 The recent two years' greenhouse gas inventory and verification status of the Company.

1-1-1 Greenhouse gas inventory information

<p>The recent two years' emissions of greenhouse gases (in metric tons of CO₂e), intensity (in metric tons of CO₂e per million dollars), and the scope of data coverage.</p> <p>1. Data Coverage: The organizational boundary covers Sinyi Building, the administrative center, Sinyi Sales Agency, and all branch locations. The geographical scope of Sinyi Building primarily encompasses 100 Section 5, Xinyi Road, Xinyi District, Taipei City, including all management and facilities, with a total floor area of 7,163.55 ping. Excluded areas within the organizational scope include leased enterprises such as E.Sun Bank, Allianz Life Insurance, and affiliated companies such as Ansin Construction, Anshin Construction, Sinyi Scriviner, Sinyi Development, and Sinyi Real Estate Appraisal Firm, among others. All other emission sources included are fully owned by the Company. The organizational boundary is set</p>
--

based on operational control (ownership), summarizing greenhouse gas emissions and removals at the facility level for facilities managed or under operational control by the Company.

2. In 2022 and 2021, the greenhouse gas emissions were 5,974.2 and 6,347.8 metric tons CO₂e, with an emission intensity of 0.593 and 0.477 metric tons CO₂e per million dollars, respectively.

Note 1: Direct emissions Scope 1 refer to emissions directly from sources owned or controlled by the company. Energy indirect emissions Scope 2 refer to indirect greenhouse gas emissions resulting from the importation of electricity, heat, or steam. Other indirect emissions Scope 3 refer to emissions generated by company activities that are not energy indirect emissions but come from sources owned or controlled by other companies.

Note 2: The scope of direct emissions and energy indirect emissions data coverage should be processed according to the schedule specified in Article 10, Paragraph 2 of this guideline. Other indirect emissions information may be disclosed voluntarily.

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

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product or service, or revenue, with at least the revenue data (in millions of New Taiwan Dollars) disclosed.

1-2 Greenhouse gas reduction targets, strategies, and specific action plans

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

1. Greenhouse Gas Reduction Baseline Year and Data, Reduction Targets, and Achievements:

Sinyi Realty has established its 2030 greenhouse gas reduction target based on scientific methodology and has been audited by SBTi to align with the 1.5°C pathway. The Company has initiated a net-zero transition strategy and set short-to-medium-term targets. The relevant items related to greenhouse gas emission reduction include:

- (1) Service Carbon Footprint (carbon emissions per real estate brokerage service): A 1% reduction compared to the previous year by 2023 and a 45% reduction by 2030 compared to the baseline year of 2017.
- (2) Per capita electricity carbon emissions: A 4.2% reduction compared to the previous year by 2023 and a 100% reduction by 2030 compared to the baseline year of 2017.

(3) Greenhouse gas emissions (Category 1+2): A 4.2% reduction compared to the previous year by 2023 and a 90% reduction by 2030 compared to the baseline year of 2017.

(4) Proportion of renewable energy usage: 16% by 2023 and 100% by 2030.

2. Strategy and Specific Action Plans:

(1) The Company has developed five strategic areas to achieve its net-zero transformation: Climate Governance and Information Disclosure: Enhancing climate governance practices and disclosing relevant information to stakeholders. Green Real Estate for a Better Life (Climate Resilience Services): Providing climate-resilient services to promote a green lifestyle in real estate. Low Carbon Operational Management: Implementing measures to reduce carbon emissions in operations. Sustainable Net-Zero Impact: Striving to achieve a net-zero environmental impact through sustainable practices. Nature and Biodiversity: Promoting biodiversity conservation and nature preservation. The Company integrates internal and external resources, leveraging digital and green transformations to provide green services that meet market demands for a low-carbon economy and climate resilience. Additionally, Sinyi Realty supports the development of renewable energy and advocates for climate action domestically and internationally, aiming to make sustainable impacts.

(2) As a real estate service provider, the Company focuses on improving energy performance to reduce greenhouse gas emissions. According to the ISO 14064-1:2018 inventory results, indirect energy emissions (Category 2) constitute the majority, accounting for over 90% of Category 1+2 emissions. Therefore, the primary action plan for greenhouse gas reduction revolves around enhancing energy efficiency. Specific measures include: Implementing ISO 50001 to systematically reduce energy consumption and improve energy efficiency. Gradually increasing the proportion of low-carbon or zero-carbon energy sources. Expanding the scope of renewable energy supply from headquarters to branch offices.