

(I) 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. Governance Structure</p> <p>In October 2023, the Company established the "Business Ethics and Sustainability Development Committee" under the Board of Directors to be responsible for the preliminary review of sustainability initiatives, enhancing the quality of decision-making by the Board. The Business Ethics and Sustainability Promotion Office reports the progress and results of greenhouse gas inventory to the Business Ethics and Sustainability Development Committee and the Board of Directors quarterly, and updates on the progress of sustainability implementation, future work plans, and key issues of concern to stakeholders. The composition, professional competence, diversity of information, and operational details of the committee are outlined on pages 2-49.</p> <p>The Board of Directors is responsible for overall supervision and periodic review of the implementation and performance of sustainability programs to ensure that the Company's sustainability principles are integrated into its operational strategy and decision-making mechanisms, while protecting the interests of shareholders, employees, customers, and other stakeholders. The Board ensures that sustainability development is aligned with the Company's operations, deepening the commitment to sustainability.</p> <p>2. Management Structure</p> <p>(1)Total Ethical Management Committee(TEM)</p> <p>In 1992, we established the Total Quality Management Committee(TQM), and renamed as the Total Ethical Management Committee in 2013, the Sustainability Development Promotion is the internal highest unit to promote CSR authorized by the Company's board of directors, is convened by the Directors and Chairperson, with the members drawn from senior management, including the General Manager and the VPs. Overseeing and</p>	Nil

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			<p>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.</p> <p>(2)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>(3)Sustainability Development Office(formerly "Sustainable Development Office")</p> <p>To exclusively drive and execute sustainability-related tasks, the company has established the Sustainability Development Office, which serves as the managing unit of the ESG Cross-Business Promotion Committee. The office regularly reports sustainability progress to the Business Ethics and Sustainability Development Committee and the Board of Directors. Additionally, it is responsible for compiling the Sustainability Report, which is submitted to the Board for review and approval before publication.</p> <p>(4)Website Disclosure of Core Policies, Objectives, Plans, and Concrete Achievements</p> <p>The Rules and 2024 achievements and 2025 projects are also disclosed on the Company's investor relations website or Sinyi Sustainability website.</p> <p>(https://www.sinyi.com.tw/investors/en/csr)</p>	

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			(https://csr.sinyi.com.tw/en/)							
II. Does the Company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?	V		<div><div><div>1. This disclosure covers the Company's sustainability performance in key locations between January and December of 2024. The risk assessment boundary is mainly based on the Company and its subsidiaries in Taiwan (including both brokerage and development businesses.)</div><div>2. The Company conducts relevant risk assessments on important issues based on the principles of corporate social responsibility and establishes the relevant risk assessment policies according to the evaluated risk as follows:</div></div><table><tr><th>Material Issue</th><th>Risk Evaluation Item</th><th>Risk Management Policy or Strategy</th></tr><tr><td>Environment</td><td>Climate changes and environment sustainability</td><td><div><div>1. The Company identifies climate and nature-related risks as one of the group's major risks.</div><div>2. Following the TCFD framework, the Company assesses climate change risks and opportunities, formulates net-zero transition strategies and targets, and develops response measures. It publishes a</div></div></td></tr></table></div>	Material Issue	Risk Evaluation Item	Risk Management Policy or Strategy	Environment	Climate changes and environment sustainability	<div><div>1. The Company identifies climate and nature-related risks as one of the group's major risks.</div><div>2. Following the TCFD framework, the Company assesses climate change risks and opportunities, formulates net-zero transition strategies and targets, and develops response measures. It publishes a</div></div>	Nil
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					<p>TCFD report for disclosure and undergoes compliance verification.</p> <p>3. The Company actively implements management systems and promotes environmental verifications, continuously obtaining verification or compliance statements, including:ISO 14064-1 Greenhouse Gas Inventory, ISO 14067 Carbon Footprint, ISO 14046 Water Footprint, ISO 14001 Environmental Management System, ISO 50001 Energy Management System, ISO 46001 Water Efficiency Management System, ISO 20400 Sustainable Procurement Guidance Standard, ISO 20121 Sustainable Event Management System</p> <p>4. Committed to environmental sustainability, the Company actively develops green innovation services to meet customer needs, address low-carbon transition risks, and create business opportunities.</p> <p>For example, the company launched the</p>		

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					"DocuHouse" solution, digitizing the documentation process for real estate transactions. It supports various customer signing needs, including remote signing, mobile signing, and tablet signing, effectively reducing paper usage at all service stages. 5. The Company’s subsidiary Sinyi Development Co., Ltd. utilizes Building Information Modeling (BIM) systems to maximize resource efficiency, minimize waste, and significantly reduce rework occurrences. In 2024, we plan to evaluate the "JiaPin" 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.		
			Society	Social cares and harmony	1. The Company has long promoted the “One Community One Family Sponsorship Program”, which won the 9th Presidential Culture Award, and deeps into Taiwan's		

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						remote townships through the power of Sinyi volunteers to plan to guide the communities to change into those with wonderful living environment. 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. Through the spirit of people-oriented, combining local creation and innovation, revitalize local industries, create employment and promote population return. 3. Sinyi Development Co., Ltd. has actively promoted the creation of apartment-style communities through projects such as "JiaHe" and "JiaPin" projects in Banqiao, as well as "JiaXue" project in Xinzhuang. Our community-building efforts begin as soon as customers sign their purchase agreements. By hosting both online and offline activities, we facilitate connections	

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					among residents, transforming strangers into acquaintances and acquaintances into friends, ultimately creating harmonious and vibrant neighborhoods. In 2024, the "OUR-Space" community experience center engaged 348 participants (January to March), with 986 resident participations across three communities, 1,175 interactions during promotional events, and a maximum online reach of 1,500 people.	
				Occupational safety	The Company and its subsidiaries regularly hold fire drills and industrial safety education and training every year to cultivate employees' awareness and ability of emergency response and self-safety management, and have obtained ISO 45001 with effective period from August 2021 to August 2025) occupational safety and health management system certification.	
			Corporate Governance	Law compliance and transparent information	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	

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					Directors and our staff and implement into the Company’s each sector of operation. To reach the self-expectation of the concept of exceeding the regulations of the laws, the Company is devoted to protecting the shareholder’ rights to know, enhancing the operation efficiency and diversification of the board of directors, setting up independent directors seats more than half of the directors seats and appointing a corporate governance officer. The Company continues to refine corporate governance, setting the goal of becoming a benchmark enterprise regarding to the aspect of corporate governance.		
				Strengthen the functions of the directors	1. In 2023, the fourth functional committee of the Board of Directors of the Company, the Business Ethics and Sustainability Committee, was newly established to strengthen the business ethics and improve sustainable development on the basis of business ethics. 2. Plan relevant training courses for directors, and provide the latest regulations,		

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					<div><div>institutional developments and policies for directors annually.</div><div>3. Establish a training system for members of the newly appointed board of directors and its functional committees.</div></div> <div><div>Enhance the communication between the Company and its stakeholders</div><div>The Company reports annually to the board of directors on important issues of interest from the stakeholders and establishes various communication channels and actively communicate to reduce confrontation and misunderstanding. Investor mailboxes are set up, which are handled by the spokesperson and the acting spokesperson who are responsible for responding.</div></div>	
			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.			

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II. Environmental Issues				
1. Does the Company establish a proper environmental management system in response to its industry characteristics?	V		<p>The Company primarily provides real estate brokerage services and does not engage in activities that generate significant pollution. Although we are not a manufacturing enterprise, we are committed to environmental sustainability and have actively established an ISO 14001 Environmental Management System (valid from July 2024 to July 2027). In addition, we have implemented the ISO 50001 Energy Management System (valid from October 2022 to October 2025) and the ISO 46001 Water Efficiency Management System (valid from June 2022 to June 2025). Each year, we review our environmental policies and management procedures to comprehensively identify areas for improvement and opportunities for advancement.</p> <p>The Company fully adopts energy-saving and environmentally certified products and has introduced energy monitoring systems at both our headquarters and branch offices. We continue to promote the replacement and upgrade of equipment such as cooling towers and air conditioning systems with energy-efficient alternatives. In 2024, we invested approximately NT\$7.8 million in upgrading to energy-saving equipment, demonstrating our commitment to protecting the environment.</p> <p>The Company regularly conduct regulatory assessments through management systems to ensure the effectiveness and continuous improvement of our environmental management measures. 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</p>	Nil

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			<p>application system in advance.</p> <p>The Company prioritizes the interaction between operations and environmental resources, proactively implementing and continuously obtaining various environmental verification statements. For details on the scope of these verifications, please refer to the certificates at: http://csr.sinyi.com.tw/en/certificates/verification-report.php.</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 third time (2021 and 2024), 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 three consecutive years (2022 to 2024), 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 reviewed 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>Based on the results of our ISO 14064-1 greenhouse gas inventory, electricity consumption accounts for more than 90% of Scope 1 and Scope 2 emissions. In response, Sinyi Realty has prioritized energy reduction and the adoption of low-carbon energy sources as key strategies for carbon reduction, designating 2021 as the company's "Green Power Inception Year."</p>	Nil

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			<p>We have implemented the ISO 50001 Energy Management System (valid from October 2022 to October 2025) to enhance energy efficiency and strengthen energy management practices. Major energy-consuming equipment, such as chillers and air conditioning systems, are replaced with certified energy-efficient products. At the same time, we actively promote carbon reduction awareness among employees to embed energy-saving and emission-reducing practices across the company.</p> <p>Since 2021, we have steadily increased the proportion of renewable energy in our electricity consumption, aiming for 100% renewable energy use by 2030, in line with our commitment to minimizing environmental impact and achieving net-zero emissions.</p> <p>In addition to maintaining third-party verification for our emissions data, we have gradually expanded the scope of renewable energy sourcing from our headquarters to include branch offices. In 2024, the proportion of renewable energy used increased from 16% in 2023 to 20%.</p> <p>Our carbon reduction strategy focuses on two main approaches: reducing energy consumption at the source and switching to low-carbon or zero-carbon energy sources. In 2023, the electricity emission intensity was reduced to 373.87 metric tons of CO₂e per 1,000 working hours — a 23.88% decrease compared to the previous year.</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 energy. For detailed objectives, please refer to the Company's sustainability website.</p> <p>https://csr.sinyi.com.tw/en/environment/index.php?action</p>	

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			<p>The related objectives and their achievements are summarized in the following table, with the latest information fully disclosed on the Company's sustainability website:</p> <p>Greenhouse Gas Inventory (https://csr.sinyi.com.tw/en/environment/greenhouse-gases.php)</p> <p>Service Carbon Footprint (https://csr.sinyi.com.tw/en/environment/carbon-footprint.php)</p> <table><tr><th rowspan="2"></th><th colspan="3">Year 2022</th><th colspan="2">Year 2017(Baseline Year)</th><th>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><tr><td>Greenhouse Gas Carbon Emissions (Category 1+2) (metric tons CO₂e)</td><td>4,439</td><td>Compared to Last Year ↓ 4.2%</td><td>Achieved</td><td>6,507</td><td>↓31.78%</td><td>Compared to Baseline Year ↓90%</td></tr></table> <p>Note:</p> <p>1. Disclosure boundary of inventory information: Service carbon footprint: The boundary is defined as Cradle-to-Grave, covering three stages—raw materials, services, and waste treatment; Greenhouse gas inventory: Covers the Company’s Sinyi Building, Administration Center, Sinyi Sales Agent, and all branch locations. The 2024 GHG inventory results have not yet obtained a third-party verification statement.</p> <p>2. Scope 2 greenhouse gas emissions are reported on a market-based approach.</p> <p>To effectively implement low-carbon services, we actively promote comprehensive electronic contracts (paperless operations), adopting video signing and green innovation services. We introduced the energy efficiency and "DocuHouse" products, digitizing the documentation process for real estate transactions. This solution supports various customer signing needs, including remote signing, mobile signing, and tablet signing, continuously reducing</p>		Year 2022			Year 2017(Baseline Year)		Year 2030	Actual	Target	Achievement Situation	Actual	Increase/ Decrease	Target	Greenhouse Gas Carbon Emissions (Category 1+2) (metric tons CO ₂ e)	4,439	Compared to Last Year ↓ 4.2%	Achieved	6,507	↓31.78%	Compared to Baseline Year ↓90%	
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			<p>paper usage at all service stages. Additionally, we launched services such as "Smart Recommendation", "Smart Matching", "One-Stop Property/Loan Search", and "My House is Hot", which are optimization tools aimed at improving services for both buyers and sellers.</p> <p>These efforts not only enhance customer service efficiency and quality, making services more timely, but also significantly reduce marketing paper usage and waste, minimizing environmental impact. Furthermore, they lower operational costs, thereby substantially boosting the Company's competitiveness.</p> <p>In 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>The Company adheres to 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. 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> <p>The Board of Directors serves as the highest supervisory body for risk management and is responsible for reviewing the annual risk management report, implementation reports, and audit reports to ensure the</p>	Nil

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			<p>effective implementation of the Company's climate-related risk management framework. The Board also regularly reviews ESG impacts, performance, and strategic targets, and follows the company's crisis management procedures to promptly mitigate operational threats arising from unexpected climate events. Since 2022, the Board has conducted quarterly reviews of the Company's greenhouse gas inventory and verification progress.</p> <p>Additionally, the Chief Ethics Officer has been designated as the Risk Owner for the Group's key risk category — "Climate and Nature-Related Risks."</p> <p>(2) Strategy</p> <p>Climate-related risks and opportunities are assessed based on their potential impact and likelihood of occurrence. Through this process, the Company has identified the following key risks: Physical Risk-Increased severity and frequency of extreme weather events. Transition Risks-The shift toward low-emission technologies (low-carbon services), strengthened emission disclosure requirements, and rising energy costs. In terms of opportunities, the Company has identified: Reducing paper consumption, Developing low-carbon products and services, and Supporting energy diversification and carbon sinks.</p> <p>Additionally, scenario analyses were conducted based on two climate pathways: SSP5-8.5 (high-emissions scenario) and NZE + NDCs (Net Zero Emissions combined with Nationally Determined Contributions).</p> <p>Based on these insights, the Company has formulated five strategic focus areas: Climate Governance and Action, Green Realty for Better Living (Climate-Resilient Services), Low-Carbon Operational Management, Sustainable Net-Zero Impact, and Nature and Biodiversity Conservation.</p> <p>(3) Risk management</p> <p>The Company integrates climate-related risks into its overall risk management system, conducting regular</p>	

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			<p>identification, assessment, and management processes. In response to both physical and transition risks, as well as climate-related opportunities that may arise during operations, the company reassesses the potential impacts and influences of these risks on an annual basis. Based on the findings, we review business opportunities and develop corresponding strategies and mitigation measures. A systematic approach is adopted to incorporate these actions into the Company's annual planning and execution processes.</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) Using 2017 as the baseline year, the Company targets an annual reduction of: 1% in carbon emissions per real estate brokerage service transaction (service carbon footprint), 4.2% in greenhouse gas emissions (Scope 1 and Scope 2), and 1% in water consumption per 1,000 working hours.</p> <p>(2) Using 2017 as the baseline year, the Company aims to achieve by 2030: 45% reduction in carbon emissions per real estate brokerage service transaction (service carbon footprint).</p> <p>(3) Using 2023 as the base year, the Company aims to reduce "water consumption per 1,000 working hours" by 1% annually, achieving a 30% reduction by 2030.</p> <p>(4) Achieve 100% renewable energy usage by 2030.</p> <p>(5) Action Plan and Schedule</p>	

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			<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 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).</p> <p>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 Company recognizes the importance of driving environmental sustainability. To actively respond to these responsibilities, we are committed to adopting various measures to increase natural carbon sinks while protecting biodiversity. As part of our efforts, we participate in the “Corporate Participation in Natural Carbon Sink and Biodiversity Conservation Project Matching Platform” organized by the Forestry and Nature Conservation Department of the Ministry of Agriculture. Through this platform, we are involved in the new afforestation projects for natural carbon sinks.</p> <p>In line with the principles of ecosystem management, the tree species selected for afforestation follow the guidelines of site-appropriate trees and native species. The choice of tree species takes into account the surrounding vegetation, the characteristics of tree clusters, and factors such as soil, topography, and slope to ensure an appropriate species mix. The goal is to accelerate vegetation restoration, enhance forest density, and improve the forest's carbon sequestration capacity, while also maintaining local biodiversity.</p>	

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			<p>We hope to collaborate with the Taitung Branch of the Forestry and Nature Conservation Department to engage in activities such as tree planting, afforestation, and ecological monitoring. Through public-private partnerships, we aim to accelerate vegetation restoration and expand the coverage of quality forests. This effort will improve disaster prevention and resilience in hillside areas, while increasing the carbon sequestration capacity of forests. Additionally, by working with local labor teams, we aim to create more local job opportunities and encourage young people to return to their hometowns, thus helping to pass down forest management techniques to future generations.</p> <p>The assessment of climate change-related risks and opportunities and corresponding response measures are detailed on pages 2-109 of the report.</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.</p> <p>http://csr.sinyi.com.tw/en/environment/risks-opportunities.php</p> <p>Sinyi Development, has become an industry ESG benchmark through inclusive pre-construction practices, balancing the appropriate treatment of six key stakeholders. This approach embodies the concepts of anticipation, preparation, and prevention. In the 2023 Sustainability Report issued in 2024, Sinyi Development adopted the TCFD framework for climate-related financial disclosures, and received the highest certification—Level 5+: Excellence—from the third-party verification body, the British Standards Institution (BSI). This makes Sinyi Development the first in the construction and building industry to achieve this distinction, showcasing the Company's ongoing commitment to excellence in sustainable development.</p>	
4. Does the Company compile statistics	V		The Company has long regarded sustainable development as its mission, with environmental sustainability as the key foundation for our long-term business operations. We actively implement corporate social responsibility by	Nil

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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 reduction, and other waste management?			<p>integrating both internal and external resources to promote environmental sustainability values and concepts. We aim to leverage our corporate influence to enhance business opportunities and industry competitiveness. In line with the principle of "Towards Sustainable Net Zero," we have set five strategic focus areas: "Climate Governance and Actions," "Green Real Estate for a Better Life (Climate Resilience Services)," "Low-Carbon Operations Management," "Sustainable Net Zero Impact," and "Nature and Biodiversity." By integrating internal and external resources, we aim to strengthen climate governance, develop diverse green services, and continuously reduce greenhouse gas emissions during operations. At the same time, we actively participate in various environmental initiatives, promoting biodiversity projects to implement environmental sustainability policies and management measures. Our goal is to achieve the following by 2030: "Reduce carbon emissions per real estate transaction service by 45% (Base year: 2017), reduce greenhouse gas emissions by 90% (Base year: 2017), and decrease water consumption by 30% per 1,000 working hours (Base year: 2023)." Additionally, we aim to reach the target of "100% Green Energy Use."</p> <p>1. Greenhouse Gas Management and Energy Conservation & Carbon Reduction Measures:</p> <p>(1) Continuing ISO Environmental Verification: Our company and its subsidiaries in Taiwan follow the sustainability development roadmap for listed companies, which includes carbon inventory and verification schedules. We conduct ISO 14064-1 greenhouse gas verification, ISO 14067 carbon footprint verification, ISO 50001 energy management system certification, and ISO 14001 environmental management system verification, obtaining third-party declarations for each standard.</p> <p>(2) Reducing Paper Usage for Services: Through carbon footprint inventory, we identified that paper usage during service phases contributes the highest share of carbon emissions. As a result, we have made reducing paper usage one of our green goals. The innovative model developed from this initiative not only reduces operational costs but also contributes to the social environment by reducing carbon emissions per transaction, creating a win-win</p>	

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			<p>strategy. Under this strategy, we have introduced interactive property tours, digital brochures, the Top Agent App, social media platforms (IG, Line@, FB fan pages), DiNDON smart property viewing services, online agency, and digital signatures for real estate documents. These initiatives improve customer service efficiency and quality, making services more immediate, significantly reducing marketing paper usage and waste, and lowering service operation costs.</p> <p>(3) Replacing Energy-Consuming Equipment: Through annual ISO 14001 environmental management system and ISO 50001 energy management system verification, we comprehensively review and identify areas for improvement, adjust environmental management plans, and set goals. This includes replacing old lighting with energy-efficient lighting at our headquarters, replacing old refrigerators and reducing signage power consumption at branch offices. These actions aim to meet stakeholders' environmental concerns, improve environmental performance, reduce environmental disaster risks and negative impacts, and promote the Company's sustainable development, ultimately achieving the goal of environmental protection.</p> <p>(4) Responding to International Environmental Initiatives: Our company participates in the Net Zero 2030/2050 initiative, committing to a Net Zero emission target by 2030. We have received the "Green Level" Net Zero certification for three consecutive years (2022–2024). We also continue to participate in the CDP (Carbon Disclosure Project) surveys, earning the highest "A" grade in climate change questionnaires for 2021, 2023, and 2024. Additionally, we have passed the Science-Based Targets Initiative (SBTi) and are committed to the 1.5°C carbon reduction target.</p> <table><tr><td></td><td></td><td colspan="3">Year 2024</td><td>Year 2023</td><td>2017 (Baseline Year)</td></tr><tr><td></td><td></td><td>Actual</td><td>Compared to Last Year</td><td>Compared to Baseline Year</td><td>Actual</td><td>Actual</td></tr></table>						Year 2024			Year 2023	2017 (Baseline Year)			Actual	Compared to Last Year	Compared to Baseline Year	Actual	Actual	
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			<table><tr><td rowspan="3">The Company</td><td>Scope 1 (ton CO2e)</td><td>421</td><td>-15.2%</td><td>-32.2%</td><td>496</td><td>621</td></tr><tr><td>Scope 2 (ton CO2e)</td><td>5,182</td><td>-10.3%</td><td>-11.96%</td><td>5,778</td><td>5,886</td></tr><tr><td>Total</td><td>5,603</td><td>-10.69%</td><td>-13.89%</td><td>6,274</td><td>6,507</td></tr><tr><td colspan="2">CDP Emissions Intensity (ton CO₂e/million)</td><td>0.492</td><td>-</td><td>-</td><td>0.595</td><td>0.945</td></tr></table> <p>Note : 1. Boundary of disclosed inventory information: The data covers the Company’s Sinyi Building, Administration Center, Sinyi Realty, and all branch locations. The 2024 greenhouse gas (GHG) inventory results have not yet obtained third-party assurance. 2. Scope 2 GHG emissions are reported using the market-based method. The 2023 GHG inventory data has been updated and verified by a third party. 3. Scope 3 GHG emissions for 2024 have not yet been inventoried and are therefore not disclosed at this time. Greenhouse gas inventory information for the past three years: http://csr.sinyi.com.tw/environment/greenhouse-gases.php</p> <p>2. Water Resource Management</p> <p>(1) Identifying Water Resource Risks: As a real estate brokerage service provider, Sinyi Realty does not engage in manufacturing processes that generate industrial wastewater. Our headquarters and branch offices are located throughout Taiwan, and all water usage is limited to domestic purposes, sourced from Taiwan Water Corporation and the Taipei Water Department. Wastewater from employee and visitor daily use is discharged through the municipal sewage system to wastewater treatment plants, posing no significant impact on the surrounding environment or community. To assess potential water-related risks, Sinyi Realty utilizes the WWF Water Risk Filter and the WRI Aqueduct Water Risk Atlas to identify whether our operating regions fall within water-stressed areas. According to both tools, all Sinyi Realty locations in Taiwan are classified as low to extremely low risk. Forecasts for 2030 also indicate that Taiwan will maintain low to extremely low risk for water scarcity under medium- to long-term scenarios. The WRI Aqueduct assessment similarly identifies both current and projected 2030 water risks</p>	The Company	Scope 1 (ton CO2e)	421	-15.2%	-32.2%	496	621	Scope 2 (ton CO2e)	5,182	-10.3%	-11.96%	5,778	5,886	Total	5,603	-10.69%	-13.89%	6,274	6,507	CDP Emissions Intensity (ton CO ₂ e/million)		0.492	-	-	0.595	0.945	
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			<p>as low to medium.</p> <p>(2) Comprehensive Water Resource Management: Although the real estate industry is not classified as water-intensive and our water usage is primarily for daily employee needs, Sinyi Realty recognizes stakeholders’ growing concern for responsible water use and has designated water resource management as a key sustainability topic. The Company actively monitors global water management trends, tracks usage data, and conducts annual ISO 14046 Water Footprint Verification. Additionally, Sinyi Realty continues to maintain certification for the ISO 46001 Water Efficiency Management System, demonstrating a strong commitment to water stewardship.</p> <p>(3) Ongoing Water Conservation Initiatives: While water risk assessments indicate no significant operational threats, Sinyi Realty remains proactive in tracking and analyzing water-related issues. Internally, the Company promotes water-saving awareness and has incorporated water resource management into its climate governance metrics. Water-saving measures include the procurement of products with Water Conservation Labels (such as faucets and toilets) and implementing flow-reduction devices on faucets to minimize water waste. To ensure water safety, regular water quality testing and pipeline inspections are conducted. To further enhance water efficiency, Sinyi Realty has set a clear reduction target- aiming to reduce water consumption per 1,000 working hours by 30% by 2030, compared to the baseline year 2023, which recorded 5.8 cubic meters per 1,000 working hours.</p> <table><tr><td></td><td colspan="3">Year 2024</td><td>Year 2023</td><td>Year 2017 (Baseline Year)</td></tr><tr><td></td><td>Actual</td><td>Compared to Last Year</td><td>Compared to Baseline Year</td><td>Actual</td><td>Actual</td></tr><tr><td>Total Annual Water Consumption (m³)</td><td>74,839</td><td>-0.29%</td><td>0.98%</td><td>75,058</td><td>74,111</td></tr></table>				Year 2024			Year 2023	Year 2017 (Baseline Year)		Actual	Compared to Last Year	Compared to Baseline Year	Actual	Actual	Total Annual Water Consumption (m³)	74,839	-0.29%	0.98%	75,058	74,111	
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			Water Intensity (m ³ / NT\$ million)	6.57	-7.65%	-39%	7.114	10.762	
<p>Note : Boundary of disclosed inventory information: The data covers the Company's Sinyi Building, Administration Center, Sinyi Realty, and all branch locations. For the water resource management data over the past three years, please refer to: http://csr.sinyi.com.tw/en/environment/water-resources.php</p>									
<p>3.Waste Management</p> <p>(1) Identification of Waste Materiality: As a service-oriented company, our waste primarily consists of general office and service-related waste, with no hazardous waste generated from production processes. Through our greenhouse gas (GHG) verification and disclosure process, we calculated the carbon emissions from the treatment of solid and liquid waste. These emissions account for approximately 0.018% of our indirect GHG emissions and are therefore not considered a material topic for the Company. All waste is handled in accordance with local government regulations.</p> <p>(2) Waste Reduction Initiatives: The Company is committed to waste reduction through comprehensive measures, including food waste collection after meals and robust recycling programs. These efforts are carried out in partnership with professional cleaning and recycling service providers, demonstrating our dedication to environmental stewardship.</p> <p>(3) Reducing Waste from Events: Since the implementation of the ISO 20121 Sustainable Event Management System, we have strived to ensure that all events organized by Xinyi branches align with sustainability principles and guidelines. Stakeholder concerns are incorporated throughout the event planning process, and we focus on improved resource management and recycling practices to minimize event-related waste. We also use these opportunities to promote sustainability awareness among stakeholders—including customers, employees, suppliers, and the general public—to foster sustainable consumption and production patterns and help grow the seed of</p>									

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III. Social Issues																															
1. Does the Company establish related management policies and procedures in accordance with related laws and	V		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 sit forged by the International Bill of Human Rights, and				Nil																								

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international covenants on human right?			<p>posting on the Company's website. Please refer to: https://res.sinyi.com.tw/investors/uploads/majorinternalpolicies/Human_Rights_Commitment_of_Sinyi_Realty_Inc-en.pdf</p> <p>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><tr><th>Human right management policies</th><th>Specific programs and implementation</th></tr><tr><td>We provide and ensure safe and healthful workplace environment.</td><td>•Please take the detailed description of the working environment for industrial relations on page 4-27 and the protection measures relating to the safety of employees as reference. •The unit responsible for protecting the health of colleagues: Happiness and Health Management Center</td></tr><tr><td>Help Sinyi teammates maintain and ensure sound physical and mental health and work-life balance</td><td>•We launch “EAP Colleague Assistance Program”. •Sinyi grants full financial subsidy for employees as required for health examination. •Flexible working time •Doctors on-site service checks the health of colleagues.</td></tr></table>	Human right management policies	Specific programs and implementation	We provide and ensure safe and healthful workplace environment.	•Please take the detailed description of the working environment for industrial relations on page 4-27 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	•We launch “EAP Colleague Assistance Program”. •Sinyi grants full financial subsidy for employees as required for health examination. •Flexible working time •Doctors on-site service checks the health of colleagues.	
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				•Sinyi provides subsidies of company trips and various clubs for employees.
			Sinyi launches “three highs” policy, i.e., high-pay, high-development and high-concern.	<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.
			We recruit newly hired Sinyi teammates exactly according to law, absolutely free of potential discrimination.	<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.
			Here at Sinyi Group, we absolutely prohibit forced labor and faithfully abide by local government labor laws.	•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.
			We have executed human rights clauses with suppliers and implemented on-site audit practice.	•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

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			<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 below:</p> <table><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><tr><td>Occupational safety and health management</td><td>1</td><td>716</td><td>4,580</td></tr></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 labor committees in accordance with the law, and the holding of quarterly labor meetings, colleagues can also through the unit or cross-unit communication platform to put forward ideas and advice, to achieve full communication and effective solution to the problem.</p>	Topic	Hours per session	New hires	Existing employees	No. of people	No. of people	Occupational safety and health management	1	716	4,580	
Topic	Hours per session	New hires	Existing employees											
		No. of people	No. of people											
Occupational safety and health management	1	716	4,580											
2. Does the Company have reasonable employee benefit measures (including salaries,	V		The Company launched our in-house digital currency “SinFu Coin”, so that our colleagues can select the benefit offerings that cater to their needs. The Company has also enhanced the welfare package. The optional items such as learning & growth, physical health, family time and holidays are extended so that our colleagues can achieve a balanced development and enjoy the flexibility and leeway to create their own happiness.	Nil										

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
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leave, and other benefits), and do business performance or results reflect on employee salaries?			<p>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 2-20. The salaries and bonuses to other colleagues are described below:</p> <ul style="list-style-type: none"> i. Sales team: We provide new hires a guaranteed monthly salary of NT\$ 50,000 for six months so that they can focus on learning and developing basic skillsets in serving customers. We offer high basic salaries with a low commission rate to permanent salespeople. In order to avoid any behavior that may jeopardize the interest of our customers in pursuit of high bonuses. We also allocate a percentage of team bonuses for the frontline sales team and branch stores, to encourage collaboration among our salespeople. To incentive our sales personnel for personal development and long tenures with the Company, we also distribute long-term development bonuses, with the distribution criteria adjusted in 2024 to encourage salespeople to stay with the Company long-term. This retention bonus is payable after they have attained a performance threshold at the end of the year and continue to serve in our Company for another two years. Those who show performance growth compared to the previous period can receive the full bonus one year earlier. ii. Support staff: The salaries of support staff are determined according to job functions, responsibilities, expertise and the consumer price index. The Company participates in annual salary surveys in the industry and refers to market rates and our overall profits and employee performances in offering promotions and raises pursuant to the Operational Guidelines for Annual Salary Adjustments and Promotions of Support Staff. The average salary adjustment rate for support staffs in 2023 is approximately 3%. In 2024, the "High-Performing Support Staff Bonus" was established. Employees who achieve challenging performance targets can receive up to five months' worth of bonuses. <p>2.Holidays and other benefits: The Company’s leave and holiday system is designed in according with the Labor</p>	

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			<p>Standard Act. In addition to the abovementioned “SinFu Coin”, we also encourage our colleagues to complete their careers and achieve the conversion of the life status. We hand out a subsidy of NT\$120,000 for any colleague who is having his/her second child. Employees with good performances may also be nominated for the overseas reward trips paid by the Company. Finally, we provide discounts in service charges if our colleagues want to purchase any of our property listings, also purchase a housing project built by a subsidiary of the Group, you will also have a preferential employee price. Please refer to page 4-20 “Employee Relationship” for details of employee benefits.</p> <p>3. Workplace Diversity and Equality: The Company has always adhered to the "people-oriented" spirit of Sinyi, and created a better working environment for gender equality in the workplace. In 2023, the average proportion of female employees has reached 42%, the average proportion of female supervisors is 23% 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: Gender Pay Gap for Full-Time Employees in 2024 (Male/Female) %, for managerial positions, it is 93.62%, and for colleagues, it is 108.46%.</p>	
3. Does the Company provide employees with a safe and healthy working	V		The Company, besides the legally required labor health insurance, also purchases group insurance for employees. In addition, it provides a free health examination once every two years; for the formal colleagues above (including) 40 years old, a health examination once every year would be provided. The Company also encourages colleagues to found various association activities and provides budget subsidy; meanwhile, “EAP Employee Assistance Project”	Nil

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environment, and implement safety and health education to employees on a periodical basis?			<p>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>	

		<p>1. Personal safety, security for equipment & facilities:</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(4) In 2024, a total of 5 sessions of secretary Automated External Defibrillator(AED) and CPR education training were conducted.</p> <p>(5) Training for workplace health and safety at work for new recruits.</p> <p>(6) Fully installed store stairs for the stop-slip, and each branch is equipped with fire extinguishers.</p> <p>(7) The Disabling Injury Frequency Rate (FR) was 13.46 cases per million working hours, while the Disabling Injury Severity Rate (SR) was 128.51 days per million working hours. Over the course of the year, a total of 139 cases of occupational injuries resulting in disability were recorded, leading to 1,327 lost workdays. These incidents accounted for 2.86% of the total workforce of 4,848 employees at the end of 2024.</p> <p>I. Traffic safety has been designated as a key focus area within the annual occupational safety training program. Traffic incident case studies are utilized to enhance employees' awareness of traffic safety, reinforce safe driving and defensive driving concepts, and reduce the risk of traffic accidents.</p> <p>II. For every traffic accident, the Occupational Safety Office proactively conducts follow-up calls and requires store managers to strengthen safety training efforts to prevent recurrence. Additionally, accident cases are compiled into educational materials to enhance employees' overall safety awareness.</p> <p>III. The Company continues to promote subsidies for full-face helmets and offers "Sinfu Coin" for motorcycle safety inspections, ensuring that employees maintain safe riding practices.</p> <p>IV. Defensive driving awareness initiatives are actively promoted to reinforce employees' safety consciousness and risk assessment capabilities while driving, ultimately reducing the occurrence of</p>	
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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>traffic accidents.</p> <p>(8) There were no fire incidents in 2024.</p> <p>2. Efforts to set up green workplaces:</p> <p>(1) Set up a personalized "Health Management Center" on the Company's internal website to provide an annual health check record for colleagues to record health data and other information at any time.</p> <p>(2) Continually enhance wholesome workplace environments, e.g., poison-free decoration, disinfection on a quarterly regular basis.</p> <p>(3) Obtain the related verification:</p> <p>I. "Certificate of Voluntary Health Promotion for a Health Workplace " granted by Health Promotion Administration, MOHW (certification period: 01/2022-12/2024).</p> <p>II. Period Extension of Breastfeeding Room Certificate awarded by Department of Health, Taipei City Government (certification period: 09/2023-08/2026).</p> <p>III. Sports Enterprise Certificate awarded by Sports Administration, Ministry of Education for holding various ball games and sports.</p> <p>IV. Obtained ISO 45001 Occupational Health and Safety Management System Certification.</p>	
4. Does the Company establish effective career competency development and training plans for	V		The Company provides a comprehensive training and development system designed to cultivate professional competencies for employees at all levels, including new employee orientation, advanced professional training, branch supervisor training, and regional manager training. In addition, tailored learning roadmaps are offered for each job grade to support structured and continuous development. Every year, the Company also implements a professional certification system to help employees assess their individual competencies and encourage them to	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	
employees?			<p>pursue ongoing professional growth. Beyond in-person courses, the Company offers an “e-Learning” digital platform, allowing employees to access learning resources anytime and anywhere to further enhance their skills. In 2024, the Company and its subsidiaries conducted a total of 2,162 training sessions, amounting to approximately 12,000 training hours, with a cumulative attendance of around 192,000 participants and a total training investment of approximately NT\$27 million. (For details, please refer to page 4-22: Higher educational & training programs for employees)</p> <p>The Company also actively promotes the Individual Development Plan (IDP) program, combined with competency assessment tools. Under this program, supervisors conduct one-on-one discussions with employees to develop personalized growth plans based on individual capabilities and career aspirations. Furthermore, the Company integrates business ethics training materials into its curriculum to strengthen employees’ alignment with Sinyi’s core values.</p> <p>To support organizational growth and enhance job-related skills, employees are encouraged to apply for external training programs aimed at improving professional capabilities. The Company either fully sponsors or subsidizes 50% of the training fees, and employees may also utilize the flexible benefits system to access diversified learning resources. In 2024, the Company provided approximately NT\$1.883 million in subsidies for external training and development.</p> <p>Additionally, to help students prepare for their future careers and to attract outstanding young talent, the Company has established industry-academia partnerships with key universities and continues to promote the "Full-Time Real Estate Broker Internship Program." The program offers competitive compensation and a comprehensive training structure, allowing interns to develop both their mindset and professional skills through a variety of courses and hands-on activities. This initiative ensures students gain in-depth knowledge of real estate brokerage operations and seamlessly transition from academia to the workplace.</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>	<p>1. The Company strictly abides by the relevant government regulations, stipulates related marketing advertising regulations, and prepares "advertising review standard manual" for personnel to follow. Some marketing documents needs to be reviewed by the Company's Department of Customer Service before marketing. Besides, with the popularization of mobile devices, marketing methods have shifted from traditional paper to digital marketing such as data, videos, and live broadcasts to attract customers. In order to enable colleagues to comply with advertising marketing regulations, videos and other multimedia advertisements are included in the review criteria to ensure legality of multi-advertising marketing. The Company requires its salespersons to be honest with customers without any hypocrisy to conceal. If any violation of the related regulations occurs, the salespersons shall be punished and the violation shall be announced on the Company's website, so that other colleagues shall be vigilant.</p> <p>2. For the protection of personal data, the Company stipulated marketing, using, processing, archiving, deleting, destroying procedures about personal data, and also set up an internal personal information protection organization to protect information and comply with the relevant personal protection act polices. All levels staff shall be trained to be familiar with the provisions of relevant laws. In addition, the Legal Affairs Office conducts at least two unannounced inspections each year to randomly audit the implementation of personal data protection practices across all departments. The Company has also established the "Sinyi Group Internal Data Protection and Personal Data Protection Act Compliance Guidelines," under which all employees are required to sign a "Confidential Information and Personal Data Protection Compliance Commitment." Moreover, the Company has incorporated courses on trade secret protection and personal data protection into the onboarding training for all new hires. In 2024, a total of 903 new employees completed the training, accumulating a total of 846 training hours.</p> <p>3. The Company and its subsidiaries mainly provide real estate brokerage services which have no direct relationship the health and safety of customers. However, before introducing the houses to the customers, a house survey should be conducted to determine whether the risk of structural safety exists. Besides, the Company uses the database or has its staff to check whether there is a risk of excessive chlorine ions or radiation and fully discloses the information in the instruction of real estate which the salespersons should be required to explain in detail. The record of the instruction of real estate shall conform to the "provisions of what should be described in the instruction and what should not" stipulated by the Ministry of the Interior. In addition, when pre-selling presale houses, the salespersons are also required to follow the "provisions of what should be described in the standard form contract of presale houses transaction and what should not" stipulated by the Ministry of the Interior and there must be no advertising falsehoods. Some subsidiaries in the real estate development industry shall keep the quality of materials and construction, insist on providing a complete "building resume" and are strictly prohibited to cut corners, which will balance the environmental sustainability and consumer health. When conducting the</p>	<p>Nil</p>
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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>architectural design, we also need to consider ventilation to create a good living environment for the customers.</p> <p>4. The Company has set up a toll-free customer feedback hotline at 0800-211-922 and an online service platform at cs@sinyi.com.tw, providing customers with various channels to offer feedback. This ensures the collection of customer suggestions and helps resolve any service-related issues or needs. Customers can share their opinions or file complaints through the toll-free hotline or email to safeguard their rights. The Company has also established the "Sinyi Real Estate Service Quality Survey and Handling of Unsatisfactory Cases" policy. Through an outsourced service provider, customers are proactively contacted for phone surveys regarding their service quality experience, aiming to enhance service capabilities and protect customer rights.</p>	
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	V		<p>The Company adheres to international regulations (such as the UN Global Compact, ILO, Universal Declaration of Human Rights) and international standards (ISO 9001, ISO 26000, ISO 20400, etc.), using its business philosophy as the foundation for the development of its supply chain management policies. The Company aims to create, protect, and promote sustainable economic, social, and environmental development in collaboration with suppliers when delivering products and services to the market. By sharing resources and working with suppliers for mutual benefit, we strive to achieve "Ethical Business Conduct" in supply chain management.</p> <p>When selecting suppliers, in addition to considering quality, delivery time, and cost, the Company conducts due diligence on suppliers with a single purchase amount exceeding NT\$3 million, focusing on their ESG sustainability practices and compliance over the past two years. In 2021, we introduced ISO 20400 Sustainable Procurement, and we continue to pass BSI annual audits, incorporating ESG considerations into procurement supplier selection, management, and risk assessment processes.</p> <p>1. Environmental: We procure raw materials and products with certifications such as Green Building Material Labels, environmental protection, and water-saving marks, integrating green procurement principles into our procurement policy. In sales venues, we introduce green renovation certifications, working with suppliers to enhance practices</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	
status?			<p>that promote human health and environmental sustainability.</p> <p>2. Social: During project collaborations, we conduct audits on suppliers' occupational health and safety, labor rights, and other issues, assessing their implementation and challenges, and working together to develop improvement measures. In accordance with Article 2 of the Occupational Safety and Health Act, occupational accidents refer to diseases, injuries, disabilities, or deaths caused by workplace buildings, machinery, equipment, materials, chemicals, gases, steam, dust, or operational activities. We audited 77 key suppliers under our control, focusing on work-related injuries, and recorded 2 incidents, both related to renovation accidents. We ensured that the suppliers provided legal compensation to the workers, proposed corrective measures, implemented daily equipment inspections, and conducted employee training. Additionally, we assigned staff to strengthen random inspections of construction site safety, ensuring enhanced hazard identification skills at every step to prevent future incidents.</p> <p>3. Corporate Governance: We invite key suppliers to sign the "Supplier Ethical Business Practices and Sustainable Development Commitment" when entering contracts, ensuring 100% compliance. All procurement personnel are required to sign the procurement ethics code, and the Company has set up an Ethics and Sustainability Promotion Office as a channel for supplier complaints and whistleblowing. We emphasize fair operations, anti-corruption measures, and work with suppliers to enhance integrity governance and create sustainable value.</p>	
7. Whether the Company assesses the risks or opportunities to the community and adopts specific corresponding	V		<p>The Company operates nearly 500 branches in Taiwan, covering metropolitan areas such as Taipei, New Taipei City, Taoyuan, Hsinchu, Taichung, Tainan, and Kaohsiung. We primarily provide real estate brokerage services rather than producing physical goods, resulting in relatively minimal environmental or other impacts on communities. On the contrary, our service model allows our agents to engage deeply with local neighborhoods, interact with residents, and identify unmet housing needs. Our service offerings range from window screen repairs and school traffic assistance to organizing community events and nationwide painting contests. Through these activities, our agents establish strong mutual trust with local residents, gradually becoming good neighbors and</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	
measures and their implementation effects			<p>integrating into community life.</p> <p>Across all our branches, we have over 3,500 employees who organized more than 4,853 community activities in 2024, with a total participation of 51,674 people. These events included 411 Ghost Festival offerings attended by 2,087 participants, 490 educational and entertaining DIY workshops attracting 5,166 attendees, 28 blood donation drives across Taipei, New Taipei City, Taoyuan, and Kaohsiung with 1,115 participants, and 19 charity events such as second-hand markets and book donation campaigns, involving 466 participants.</p> <p>Additionally, the Company collaborated with the "Taiwan Alliance for the Return of Characteristic Parks" in 2024 to co-organize ten "Kids Take to the Streets to Play" street gaming events in Taipei and Kaohsiung. These events also marked International Children's Rights Day, with simultaneous celebrations in both regions to spread joy and advocate for children's right to play.</p> <p>We further partnered with local communities to host a variety of activities, such as the "Sanchong Jin'an Street Halloween Parade," the "Wanhua At-Home Lifestyle Festival," the "Shezi Island Beautiful Harvest Festival," the "Nankan Children's Art Village Joint Halloween Event," the 5th "Fun at Beida for Kids" in Shulin and Sanxia, the "Say Cheese with Siken" collaboration with Siken Teak, the "2024 Beitou Hot Springs Festival," the "Furry Love: Free Rabies Vaccination" campaign, the "Sanchong Charity Run and Fair," and the "Living Together Festival" in collaboration with the New Taipei City Urban and Rural Development Bureau. By actively working with local businesses, organizations, and communities, we create joyful and engaging experiences for residents.</p>	
8. Whether the Company invests resources to support the development of	V		<p>1. The Company established the Sinyi School in 2011, which often holds free lectures on humanistic life and social care, and continues to hold high-quality lectures both online and offline, so that residents have the opportunity to contact art and cultural activities, and the total investment cost in 2024 is about NT\$1,069 thousand. The "Jimmy Moon Bus" donated by the Company to the Taipei City Government is a well-known installation art in Xinyi</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	
domestic culture, and what is its support methods and results?			<p>District, Taipei City, which is maintained by the Company.</p> <p>2. The Company has long been committed to promoting and supporting various cultural activities, giving back to society through concrete actions. In 2024, the Company provided financial sponsorships for several events, including the "Paper Windmill Theatre Tour" and the "One Song Orchestra New Year Concert." We also sponsored the "Taipei Civic Symphony Orchestra" and Greenray Theatre's production of " The Human Touch." Additionally, the Company strongly supported the "6th Taipei Music Academy & Festival" and the Taiwan Chain Stores and Franchise Association's collaboration with If Kids Theatre to present "Time Travel Squad 2: The Time Bandit." Moreover, we backed Neo-Classical Chamber Ensemble's music theatre production, " Pursuing the light ahead-Into Paul Chiang." In total, our sponsorship amounted to approximately NT\$6.9 million. Through these diverse sponsorship efforts, the Company aim to inject more vitality into Taiwan's arts and cultural sector, planting the seeds of culture to take root and flourish for generations to come.</p>	
I. Does the Company reference internationally accepted reporting standards or guidelines, and prepare reports that disclose non-financial information of the Company, such as corporate social responsibility reports? Do the reports above obtain assurance from a third party verification unit?				

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

The detailed management of the report is as follows:

Internal Confirm	<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.
	<input checked="" type="checkbox"/> The sustainability report is regularly presented to the board of directors. The "2023 Sinyi Realty Sustainability Report" was approved at the board meeting in July 2024.
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 【British Standards Institution (BSI) Taiwan】
	<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 Standards (version 2023-12), and pass the TCFD compliance check. ISO 45001 、ISO 20400 、ISO 20121 、ISO 27001 【BSI British Standards Institution】 、ISO 9001 【TÜ V NORD】

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

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	
amendment to the Principles has been approved by the board of directors on January 18, 2023 and was submitted to the shareholders’ meeting for approval in May 2023.				
VII. Other important information facilitating to understand the operation status of corporate social responsibility: The Company and its affiliate companies have followed the operation concepts of “good faith” and “ethics” all the way, to internalize “active actualization of corporate social responsibility” to be our root values, maintained harmonious collaboration with various stakeholders, and been highly confirmed by various fields during these years with honor. The Company and the subsidiaries of the Company also have practical actions in CSR and won below awards in 2024: <ul style="list-style-type: none">● Participated in the CDP (Carbon Disclosure Project) questionnaire and achieved an A rating in Climate Change in 2024.● The Company won "GCSA-Reporting Award" for “Sustainability Reporting” 7 years in a row, and in 2024 was awarded the Gold Award.● The Company was awarded the " Top Ten Sustainable Exemplary Enterprises Award (Service Industry Category)" of the TCSA Taiwan Sustainability Award for the 10th time, and, Sustainability Report was recognized as Platinum Level 1 in the real estate and construction industry.● Awarded the 20th "Commonwealth Magazine ESG Corporate Sustainability Award". The Company received the first prize in the Education and Promotion category for its "Sustainability for All" initiative, while also being honored with the Benchmark Award for Comprehensive Performance in the Service Industry and the Model Award for Outstanding Talent Development Programs.● The Company recognized for 18 consecutive years with the Commonwealth Magazine Corporate Sustainability Award, the Company secured first place in the service industry category for large enterprises in 2024 and was also honored with the 2nd 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 ten consecutive years.● The Company obtained the "Excellent" certification of CG6014(2023) of the Taiwan Corporate Governance Association. 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				

Evaluation Items	Facts of performance			The discrepancy of such implementation from the Sustainable Development Best Practice Principles for TSEC/GTSM Listed Companies, and the reason for any such discrepancy
	Yes	No	Description of Abstract	
and its affiliate companies would continuously provide touching service, transfer the core value of corporate social responsibility, march toward the goal of sustainable operation, and endeavor to become a globalized local enterprise with comprehensive development. Other more related information can be referred to : (https://www.sinyicity.com/glory.php) (http://csr.sinyi.com.tw/).				

1.Implementation of climate-related information

Item	Implementation status
1.Describe the board's oversight of climate-related risks and opportunities.	<p>Board and management oversight and governance of climate-related risks and opportunities :</p> <ol style="list-style-type: none"> 1. The Board of Directors serves as the highest supervisory body for climate change management, responsible for reviewing the annual risk management report, implementation report, and audit report to ensure the effective operation of the Company's climate-related risk management system. The Board regularly reviews the impacts, performance, and strategic objectives of ESG matters and follows the Company's crisis management procedures to mitigate operational threats caused by unexpected climate events in a timely manner. Since 2022, the Board has conducted quarterly reviews of the Company's greenhouse gas inventory and verification progress. 2. The Chief Ethics Officer acts as the Risk Owner for the Group's major risk category- "Climate and Nature-related Risks".
2.Describe how the identified climate risks and opportunities will affect the Company's business, strategy and finances (short, medium and long term).	<p>Short-term, medium-term and long-term impacts of climate risks and opportunities on enterprises: definition of management period:</p> <ol style="list-style-type: none"> 1. Definition of Management Timeline : short-term (1 year), medium-term (~2030), long-term (2030-2050). 2. Risks and Opportunities : 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". Key climate opportunities include "reducing paper usage", "developing low-carbon products and services", and "supporting energy diversification and carbon sinks". Consequently, five strategic dimensions have been established: "climate governance and action", "green real estate for a better life(climate resilience service)", "low-carbon operations management" , "sustainable net-zero impact", and "nature and biodiversity".

<p>3. Describe the financial impact of extreme climate events and transformational actions.</p>	<p>Impact of extreme weather events and transformation actions on finance:</p> <p>1. Physical Risks</p> <p>Since most of our branch offices are located on the ground floor, the increasing severity and frequency of extreme weather events such as typhoons and floods may disrupt branch operations and affect transaction activities. Additionally, such events may cause damage to clients' properties. The anticipated impact includes revenue loss due to operational disruptions.</p> <p>2. Transition Risks</p> <p>(1) Strengthened Emission Reporting Obligations: This will lead to higher indirect costs, including expenses for installing carbon reduction equipment and purchasing renewable energy.</p> <p>(2) Transition to Low-Emission Technologies (Low-Carbon Services): If Sinyi does not actively develop low-carbon services, consumer demand for its services may decline, resulting in reduced revenue.</p> <p>(3) Rising Energy Costs: Increasing electricity prices may lead to higher indirect (operational) costs.</p> <p>3. Transition Opportunities</p> <p>(1) Development and Expansion of Low-Carbon Products and Services: By continuously optimizing service processes and introducing green innovation services, Sinyi is expected to see increased demand for its services, leading to revenue growth.</p> <p>(2) Reducing Paper Usage: Promoting paperless contracts and minimizing paper consumption per transaction can directly lower paper-related costs.</p>
<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 :</p> <p>(1) Sinyi integrates climate-related and other operational risks into overall risk management system, and conducts regular identification, evaluation and management through standardized procedures.</p> <p>(2) 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.</p> <p>(3) The Board of Directors is the top-level monitoring unit of climate change management, being responsible for reviewing annual</p>

	<p>risk management report, execution report, and audit report to ensure the effectiveness of climate-related risk management system. The Board Secretary Unit interacts and communicates with heads of various functional departments on environmental and social issues related to the Company on an ad-hoc basis. Additionally, it conducts an annual year-end review of ESG impacts, performance, and strategic goals. The Audit Committee serves as the risk governance unit and is accountable to the Board of Directors. It oversees the Risk Management Team (Comprehensive Ethics Management Committee) and reviews its proposed resolutions before submitting them to the Board for approval.</p> <p>(4) The Risk Management Team (TEM committee) oversees the effectiveness of the risk management system and mechanisms. After reviewing the annual risk management report and risk execution report, it submits them to the Audit Committee to ensure that risks are properly identified, assessed, and managed.</p> <p>(5) Organization of risk management : https://www.sinyi.com.tw/investors/corporate-governance/risk-management</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>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, Information Platform (TCCIP), and 2024 National Climate Change Science Report, 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>(3) Please refer to the TCFD report for details https://csr.sinyi.com.tw/report/index.php</p>
6.If there is a transition plan for managing climate-related risks, explain the content of the plan, and	<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</p>

<p>the indicators and goals used to identify and manage physical risks and transition risks.</p>	<p>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 (Scope 1+2): Reduce by 4.2% annually, achieving a 90% reduction by 2030, with 2017 as the baseline year. Service carbon footprint: Reduce by 1% annually, achieving a 45% reduction by 2030, with 2017 as the baseline year. Water consumption per 1,000 working hours: Reduce by 1% annually, achieving a 30% reduction by 2030, with 2017 as the baseline year. Renewable energy usage: Achieve 100% renewable energy usage 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>Although Sinyi Realty Inc. is not a large consumer of electricity, the Company still proactively cooperates with Taipower to use the real-time power consumption data in multiple stores through API system connection. The system was officially launched in July 2024, enabling real-time integration of electricity consumption data (such as revenue generated per kilowatt hour) into the branch's daily management, serving as an important reference for operational management and cost analysis.</p> <p>Sinyi Realty has set an internal carbon price of NT\$10,000 per metric ton of greenhouse gas emissions. This initiative aims to further strengthen the Company's carbon management mechanism and incentivize branches to continuously improve energy efficiency, moving toward a more sustainable and efficient operational model.</p>
<p>8.If there are climate-related goals set, the covered activities, scope of 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</p>	<p>Carbon reduction target scope and progress:</p> <p>Sinyi Realty's organizational greenhouse gas inventory, conducted in accordance with ISO 14064-1, covers 100% of operational activities, including both direct (Scope 1) and indirect (Scope 2) emissions. The Company has set an annual carbon reduction target of a 4.2% decrease in greenhouse gas (GHG) emissions (Scope 1 and 2). In 2024, GHG emissions were reduced by 17 % compared to 2023 and by 31.77% compared to the baseline year 2017, successfully achieving the reduction target.</p> <p>For detailed greenhouse gas inventory results for 2024, please refer to: https://csr.sinyi.com.tw/en/enviroment/greenhouse-gases.php</p> <p>In 2024, the Company achieved a total of 2,497,434 kWh in green power transfer without using renewable energy certificates. By utilizing renewable energy for carbon neutrality, we obtained the environmental attributes of renewable electricity, thereby</p>

renewable energy certificates (RECs).	reducing carbon emissions from power generation. We are on track to gradually achieve our goal of 100% renewable energy by 2030.
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>1.Greenhouse Gas Inventory and Assurance: 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 2-114.</p> <p>3.Strategy and Specific Action Plans: Please refer to table 1-2 on page 2-114.</p>

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

1-1-1 Greenhouse gas inventory information

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.

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 boundaries of overseas organizations include Sinyi Japan, since 2024, Sinyi Malaysia, East Malaysia Tourism Group, Sinyi China, and Sinyi Real Estate have been added to the overseas organizational boundaries. The organizational boundary is set 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 2024 and 2023, the greenhouse gas emissions were 4,439.7 and 5,353.1 metric tons CO₂e, with an emission intensity of 0.390 and 0.507 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:

the Company 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): in 2024, 1% reduction compared to the previous year and a 45% reduction in 2030 compared to the baseline year of 2017.

(2) Carbon emissions from electricity consumption per 1,000 working hours decreased respectively by 4.2% in 2024 compared with the previous year, and by 100% in 2030 compared with the baseline year of 2017.

(3) Greenhouse gas emissions (Category 1+2): decreased respectively by 4.2% in 2024 compared with the previous year, and by 90% in 2030 compared with the baseline year of 2017.

(4) Proportion of renewable energy usage: 20% in 2024 and 100% in 2030.

2. Strategy and Specific Action Plans:

(1)The Company has developed five strategic areas to achieve its net-zero transformation: "climate governance and action", "green real estate for a better life", "low-carbon operations management", "sustainable net-zero impact", and "nature and biodiversity". 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 responds to domestic and international climate initiatives, 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.