



興富發建設
Highwealth Construction

2024 ESG

HIGHWEALTH CONSTRUCTION ESG REPORT

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About the Report

For Highwealth Construction, corporate responsibility goes beyond providing quality products; it also lies in responding to social expectations and promoting sustainable development. With this belief, we have been committed for many years to practicing corporate social responsibility, enabling the Company to become part of a positive force in society. Through the publication of this Sustainability Report, Highwealth Construction discloses its concrete strategies and achievements in environmental protection, social responsibility, and corporate governance, fostering dialogue and long-term trust with stakeholders.



Time Square Taipei

Reporting Period

This report presents Highwealth Construction's sustainability practices and performance from January 1, 2024, to December 31, 2024. Since 2016, Highwealth Construction has published its Sustainability Report annually in both Chinese and English. The next report is scheduled for publication in August 2026.

Report Boundaries and Scope

The entities disclosed in this Report are Highwealth Construction Corp. and Chyi Yuh Construction Co., Ltd. (with greenhouse gas inventory data also covering other subsidiaries included in the consolidated financial statements). The scope of disclosure covers governance, environmental, and social performance.

Data Calculation Basis

The statistical data disclosed in this Report are derived from self-conducted statistics and survey results, while the financial data are publicly available information certified and attested by accountants. Unless otherwise specified, New Taiwan Dollars (NTD) are used as the unit of measurement.

Preparation Guidelines and Standards

This Report has been prepared in accordance with the 2021 GRI Standards issued by the Global Reporting Initiative (GRI), and with reference to the Sustainability Accounting Standards Board (SASB) Standards and the Task Force on Climate-related Financial Disclosures (TCFD) framework. It presents Highwealth Construction's ESG initiatives and achievements.


External assurance


This Report has been independently assured by Ernst & Young, in accordance with the GRI Standards and the Statement of Assurance No. 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the R.O.C. The assurance was conducted at a limited level, and the scope and conclusions are detailed in the Appendix of this Report.


Contact Information

If you have any questions or suggestions regarding this report, please feel free to contact us: [Highwealth Construction ESG official website](https://www.highwealth.com.tw)

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Message from the Management



Esteemed Shareholders, Customers, Partners, and Colleagues,

Looking back, in September 2024 the Central Bank introduced the seventh round of selective credit controls, described as the most stringent measures in history, in an effort to cool down the housing market. However, from every data perspective, Taiwan is experiencing the best economic conditions in nearly a decade. The business environment is favorable, unemployment has fallen to a record low, wages are growing rapidly to reach new highs, and both corporate and individual deposit balances have hit record levels. From every angle, the public remains optimistic about the economic outlook, with such confidence clearly reflected in rising wages and a strong belief in the future.

Strengthening Corporate Resilience and Building Sustainable Competitiveness

Highwealth Construction positions "green and digital twin transformation" as its strategic core and actively drives operational upgrades. We are enhancing our procurement model by transforming it into a "green procurement value chain" management system. From upstream material selection, to midstream construction methods, and downstream handover services, we are progressively introducing environmental standards in the short, medium, and long term to deliver architectural works that balance quality with environmental friendliness. The Group collaborates with Taisei Corporation of Japan, sending colleagues from our construction company to Japan on an irregular annual basis to visit advanced premium office buildings and zero-energy buildings. These visits also include studying how the Japanese government promotes BOT projects to create win-win models. By engaging in joint technical discussions, we continue to broaden our international perspective and bring successful experiences back to Taiwan.

To strengthen "corporate resilience," the Group continues to deepen industry-academia collaboration by launching the 3D Building Information Modeling Program to nurture the next generation of architectural talent. At the same time, by introducing innovative aluminum formwork methods, we improve construction efficiency, reduce labor shortages, and enhance the team's ability to respond to market fluctuations. On the other hand, our long-term sponsorship of sports initiatives has yielded concrete results, including serving as the title sponsor of the Taipei Highwealth Baseball Team for nine consecutive years and supporting youth basketball tournaments. These efforts demonstrate our commitment to consistently investing in social resources.

Practicing Circular Economy and Expanding Sustainable Impact

This year, Highwealth Construction partnered for the first time with the Taiwan Creative Content Agency (TAICCA) and collaborated with cultural enterprises to promote the circular economy. The initiatives span across urban mining, sustainable fashion, and ecological conservation, with the aim of generating broader, deeper, and more sustained cultural influence. In addition to upholding quality in our core business, delivering comfortable housing projects for consumers, providing employees with a suitable work environment, and actively supporting youth entrepreneurship, Highwealth Construction remains committed to creating shared value. The Company has made significant efforts in environmental protection and corporate governance, while embracing trends of cross-sector integration. Fulfilling social responsibility and giving back to society, we strive to set a positive example as a leading corporate citizen.

Looking ahead, Highwealth Construction will continue to drive industrial upgrading with innovative thinking, strengthening corporate resilience and competitiveness through green value chain management and digital transformation. We firmly believe that only by balancing economic growth with social responsibility can we create long-term value for shareholders and contribute to building a sustainable future for Taiwan. Yuan-Bo Tsao, Chairperson of Highwealth Construction.

Chairperson of Highwealth Construction

Yuan-Bo, Cao

About Highwealth Construction

Company Background

The company was established on January 23, 1980, under the original name "Hung Fu Construction Co., Ltd." with a paid-in capital of NTD 40 million. Its primary business focus was commissioning construction firms to build commercial buildings and public housing for rental and sale.

In May 1989, the company merged with Hung Jyu Development Co., Ltd. and was renamed "Hung Jyu Development Co., Ltd." In 2000, the shareholders approved the merger with Highwealth Construction Co., Ltd., with our company as the surviving entity. The company officially changed its name to "Highwealth Construction Co., Ltd." on May 6, 2003, following approval by the Ministry of Economic Affairs.

Since its founding, the company has primarily developed prime urban areas in Keelung, Taipei, New Taipei, Hsinchu, Taichung, Tainan, and Kaohsiung. Upholding high-quality service standards, we aim to meet consumer housing needs within reasonable profit margins, achieving stable company growth.

Highwealth Construction's Business Segments and Offices

Establishment Date

January 23, 1980
(Renamed on May 6, 2003)

Industry Category

Construction Materials and Contracting

Chairperson

Yuan-Bo, Cao

President

Hua-Chun Fan

Company Location

10F, No. 267, Lequn 2nd Road, Zhongshan District, Taipei City
25F, No. 213, Chaofu Road, Xitun District, Taichung City
19F, No. 1507-1, Yucheng Rd., Gushan District, Kaohsiung City

Paid-in Capital

NTD 20.7 billion

Group Employee Count

934 people

Construction Business

- ◆ Highwealth Construction, Run Long Construction
- ◆ Bo-Yuan Construction
- ◆ Chyi Yuh Construction

Hotel Business

- ◆ 3 locations with 2 operational management partners (Hyatt Hotels Corporation and Marriott International)
- ◆ Jinshan Hotel
- ◆ Aloft Tainan
- ◆ Hyatt Regency Kaohsiung

Retail Business

- ◆ The Bakery Factory
- ◆ Cama Café
- ◆ FamilyMart

Reception Centers

- ◆ 8 locations in Northern, Central, and Southern Taiwan

Business Outlook

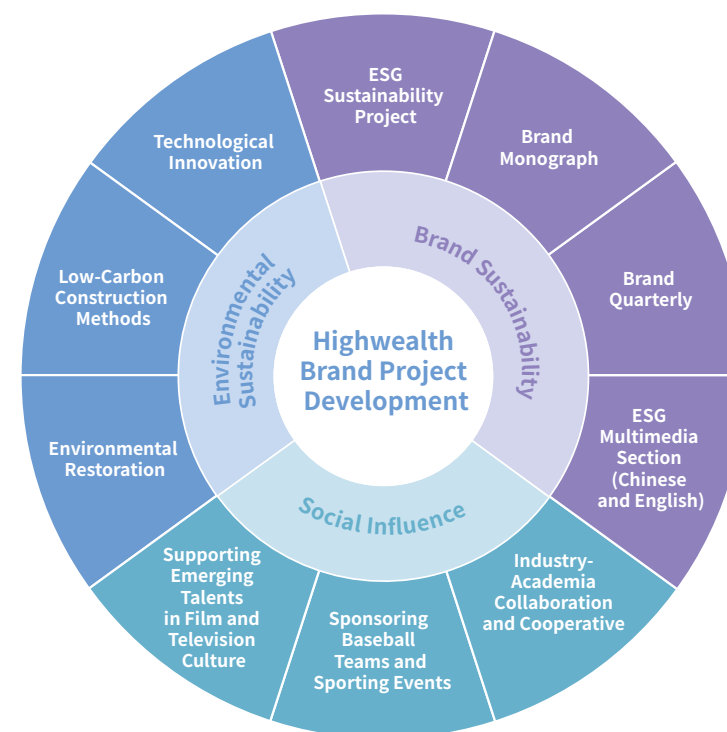
Guided by the core principles of "Integrity," "Sustainable Management," and "Social Contribution," Highwealth Construction is committed to becoming a benchmark enterprise that leads innovation and sustainable development in Taiwan's construction industry. In response to the global wave of digitalization and sustainability, Highwealth Construction actively promotes digital transformation and green value chain management. By applying BIM technology, smart building solutions, green building materials, circular economy practices, and progressive net-zero strategies, we create high-quality, low-carbon, and smart-friendly projects that deliver an enhanced living experience for consumers.

At the same time, we are deepening international collaboration, drawing on best-practice BOT models and zero-energy building experiences to strengthen product competitiveness and corporate resilience, thereby enhancing our global market influence. Through agile financial strategies and efficient operational models, the Company ensures steady growth while creating long-term value for all stakeholders. To further expand our business scope, Highwealth Construction integrates its strengths in construction, hospitality, and distribution, offering consumers comprehensive, high-quality lifestyle solutions. We continue to advance diversified business strategies and enhance market competitiveness.

Talent Sustainability as Highwealth Construction's Core Competitiveness. The Company actively cultivates talents who embody the spirit of ESG and DEI (Diversity, Equity, and Inclusion), promotes cross-regional industry-academia collaboration, and facilitates both industrial upgrading and shared regional economic prosperity. Looking ahead, Highwealth Construction will position "Smart + Green + Internationalization + Diversified Operations + Talent Sustainability" as its development focus, continuously exploring new markets and opportunities, fulfilling corporate social responsibility, and working together with stakeholders to create a sustainable and prosperous future.

Highwealth Brand Project Development

In the face of both challenges and opportunities brought by the global sustainability movement, Highwealth Construction promotes its corporate brand project with a long-term vision, linking three key pillars: "Environmental Sustainability," "Social Responsibility and Inclusion," and "Corporate Governance and Brand Resilience," under which ten development initiatives are formulated.





CHI

Stakeholder Engagement

- 1.1 Stakeholder Identification
- 1.2 Summary of Sustainability Issues
- 1.3 Identification of Material Topics
- 1.4 Stakeholder Engagement
- 1.5 Responding to Sustainability Governance Trends

Highwealth Construction Group continues to adopt a systematic materiality analysis process as the basis for identifying stakeholder concerns and assessing material topics with significant impact on the Company's sustainable operations, thereby shaping its information disclosure strategy. In 2024, the Group conducted its annual review of this process and confirmed that the framework and operational mechanisms remain effective and require no major adjustments, ensuring the continuity and stability of the analysis results. At the same time, the Group strengthened its sustainable supply chain management mechanisms and initiated an alignment and implementation plan in response to the IFRS Sustainability Disclosure Standards (IFRS S1 / S2), further enhancing sustainability governance capabilities and information transparency.

The materiality analysis process encompasses five key steps: "Stakeholder Identification," "Collection of Sustainability Issues," "Assessment of Organizational Impacts," "Identification of Material Topics," and "Stakeholder Engagement." Through this structured approach, the Group continuously monitors stakeholder expectations and areas of concern, which serve as essential references for sustainability management strategies and business decision-making. The 2024 materiality analysis followed the same methodological framework as 2023. The scope of stakeholder identification, sources of sustainability issues, and logic for material topic identification remained consistent, while recent sustainability trends and stakeholder feedback were also incorporated to further refine disclosure content and communication practices.

1.1 Stakeholder Identification

The identification is based on "internal and external groups or individuals that affect or are affected by Highwealth Group." In accordance with the five principles of the AA1000 Stakeholder Engagement Standard (SES-2011), seven key stakeholder groups were identified based on dependency, responsibility, influence, diverse perspectives, and level of concern. These groups include employees, investors, customers, suppliers, government agencies, media, and society.

In 2024, further consideration was given to international sustainability disclosure trends and the need for responsible supply chain governance. Looking ahead, the Company will continue to strengthen engagement management with supply chain partners and cross-regional stakeholders, thereby enhancing corporate sustainability influence and transparency.



1.2 Summary of Sustainability Issues

Highwealth Construction identified sustainability issues based on the GRI Standards published by the Global Sustainability Standards Board (GSSB), the United Nations Sustainable Development Goals (SDGs), peer benchmark cases, and supplementary guidance for the construction and real estate industry. Taking into account their relevance to the Group, a total of 26 key sustainability issues were identified, covering three major aspects: corporate governance, environment, and society.



1.3 Identification of Material Topics

Material Topic Identification Process



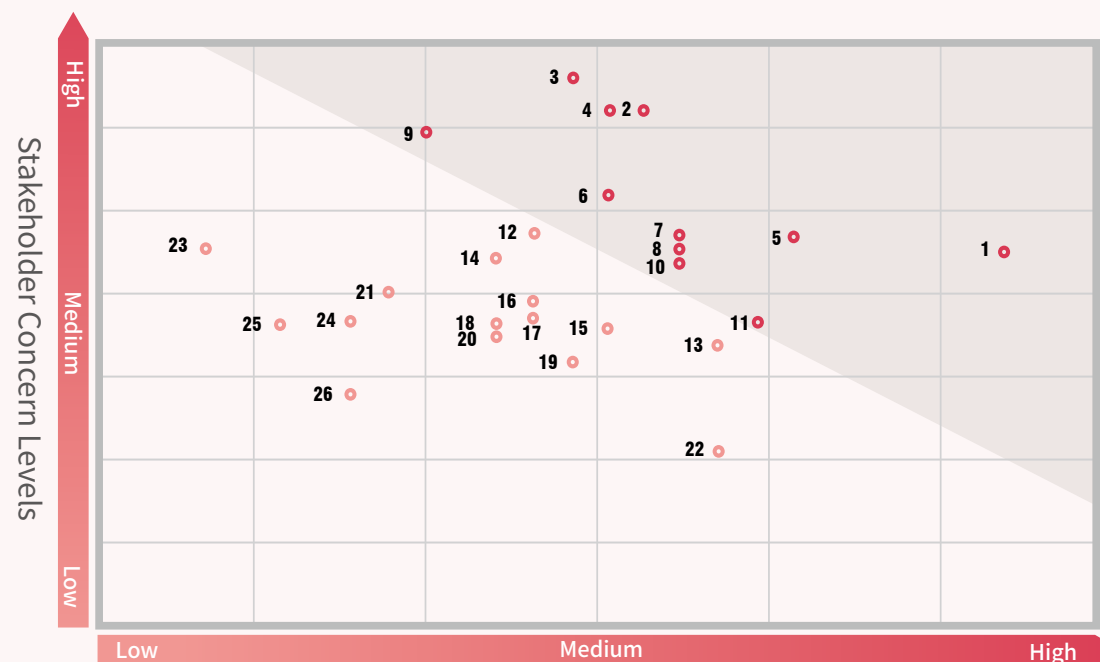
Material Topic Analysis Results

In response to the growing adoption of the IFRS S1/S2 Standards, Highwealth Construction incorporated emerging topics such as "Sustainable Supply Chain Management" and "IFRS Sustainability Disclosure" into the dynamic issue monitoring scope in 2024, thereby strengthening the alignment of future materiality analyses with international trends.

The results of the materiality matrix analysis were derived from a weighted evaluation that combined internal operational impact assessments with stakeholder survey feedback. The X-axis represents the "impact on the Company's operations," while the Y-axis reflects the "level of stakeholder concern." Based on the distribution results, issues were categorized into high, medium, and low levels of importance. A total of 11 material topics and 15 key concerns were identified to define the scope of disclosure in this Report and guide the Company's sustainability management priorities.

As the materiality assessment results for 2024 remained consistent with the previous year, Highwealth Construction Group will continue to follow its established management practices and disclosure mechanisms to steadily advance sustainability management. The Group will also deepen effective communication with stakeholders to ensure that its sustainability efforts continue to meet stakeholder expectations and align with global sustainability governance trends.

The identification results also took into consideration the latest trends in sustainable supply chain management and disclosure requirements under IFRS S1/S2, thereby enhancing the forward-looking nature and resilience of issue analysis.



26 Material and Key Topics

Material Topics (11 items)			Key Topics (15 items)		
1. Business performance	7. Occupational safety and health	12. Human rights and equality	17. Grievance mechanism	22. Product and service environmental impact	
2. Information security	8. Construction technology innovation	13. Labor relations	18. Talent development and training	23. Building waste management	
3. Sustainable procurement	9. Customer relationship management	14. Climate change strategy	19. Risk management	24. Greenhouse gas inventory and reduction	
4. Supplier management	10. Functional buildings and projects awards	15. Raw material management	20. Local procurement	25. Water resource and building wastewater management	
5. Product safety and responsibility	11. Local communities and social engagement	16. Energy usage management	21. Talent attraction and retention	26. Low carbon management	
6. Legal compliance					



Material topics		concrete actions
Economic performance	Economic impact	<ul style="list-style-type: none"> Monthly conduct of the latest financial risk assessments to ensure the achievement of the company's economic performance goals Monthly reporting of financial risk assessment execution performance at executive meetings The consolidated pre-tax net profit for 2024 was NTD 9,724,958 thousand
	Indirect economic impact	<ul style="list-style-type: none"> Reserve land for the group and explore the feasibility of diversified development Actively reserve prime locations and land resources to prepare for future price fluctuations Hire additional employees to increase market opportunities Diversify products and services to meet various market demands
Information security		<ul style="list-style-type: none"> Establish a dedicated information security department to oversee the planning, monitoring, and execution of the information security management operations Refer to the ISO 27001 and CNS27001 standards for information security management systems to establish information security protection and management measures Invest in information security management resources to enhance protection capabilities, regularly conduct phishing email drills company-wide, and promote information security awareness throughout the group
Sustainable procurement		<ul style="list-style-type: none"> Sign procurement contracts with suppliers that clearly state engineering requirements and evaluate if they have had past records of environmental and social impact Promote green procurement by choosing products with environmental certifications, such as water-saving labels or recyclable materials, to reduce ecological damage

Material topics	concrete actions
Supplier management	<ul style="list-style-type: none"> ● Establish a supplier evaluation system, hold pre-tender briefings to ensure only high-quality and reputable suppliers participate, and conduct evaluations post-completion ● Require suppliers to provide certified raw materials and evaluate past environmental and social impacts ● Strictly stipulate compliance clauses in contracts with major suppliers, including Occupational Safety and Health Act, construction worker safety, and prohibition of employing illegal workers
Product safety and responsibility	<ul style="list-style-type: none"> ● Promote the policy of prohibiting the employment of illegal migrant workers through internal documents ● Facial recognition technology was piloted at two construction sites to enhance entry and exit management ● Negotiate for recyclable and reusable construction equipment ● Select safe and stable building materials and environmentally friendly paints
Legal compliance	<ul style="list-style-type: none"> ● Highwealth Construction insists on complying with laws and regulations, viewing legal compliance as the cornerstone of sustainable business operations ● Establish a comprehensive legal compliance management framework to ensure the company operates legally in all activities, protecting the rights of consumers and shareholders
Occupational safety and health	<ul style="list-style-type: none"> ● Implement a complete occupational safety policy, set specific goals, management plans, and standard operating procedures ● Strengthen occupational safety training for new internal and external staff to raise awareness of risk prevention and effectively eliminate safety hazards ● Hold an annual executive occupational safety and disaster reduction seminar to develop advanced disaster reduction strategies for construction sites ● Through educational training, meetings, site inspections, monthly evaluations, and recognition and reward programs, the company ensures the enforcement of occupational safety at construction sites ● Strictly enhance professional training: hold annual professional training programs, requiring site managers and engineers to obtain an "Occupational Safety Card" or take at least 6 hours of environmental, safety, and health-related courses, along with professional license training ● Conduct site visits and training programs in Northern, Central, and Southern regions, encouraging employees to participate in external educational programs to enhance their expertise and contribute to industry exchanges, jointly improving workplace safety standards






Material topics	concrete actions
Construction technology innovation	<ul style="list-style-type: none"> ● Use Building Information Modeling (BIM) systems to simulate building pipelines, mechanical and electrical designs, and conduct optimized planning in advance to produce high-quality buildings ● Follow the green building design standards and proactively apply for green building certifications after construction is completed
Customer relationship management	<ul style="list-style-type: none"> ● Adopt quality control methods and set quality and acceptance standards for each construction task ● Before handing over to the homeowner's committee, conduct independent third-party verification of construction quality
Functional buildings and projects awards	<ul style="list-style-type: none"> ● Sustainable Building Design Guidelines: Develop high-standard sustainable building design guidelines, covering five key dimensions: strength, cleanliness, purity, respect, and competitiveness, to guide building design and construction practices ● Building Project Award Application Plan: Develop a plan for applying for building project awards, clearly defining the process and standards for award applications and providing corresponding support and resources ● Active Promotion and Marketing: Through various promotional channels, actively market the sustainable residential concepts of "energy-saving," "smart," "healthy," "environmental," and "ecological," to enhance the company's image and brand value by promoting award-winning projects
Local communities and social engagement	<ul style="list-style-type: none"> ● Support for Sports Activities: Support local sports like baseball and soccer, and organize related charity events to encourage youth participation in sports and foster teamwork ● Community Care: Establish a "Volunteer Leave" system to encourage employees to engage in community service, increasing their social participation and sense of responsibility ● Regional Revitalization: Participate in local urban revitalization projects, such as community greening and improving cityscapes, to enhance community livability and attractiveness ● Social Contribution: Organize charitable activities to support groups such as patients with rare diseases and visually impaired massage therapists, promoting social inclusion and care ● Local Community: Prevent potential issues and remove obstacles before construction begins. If any disputes arise during construction, immediate repairs will be made, and the best solutions will be provided to residents

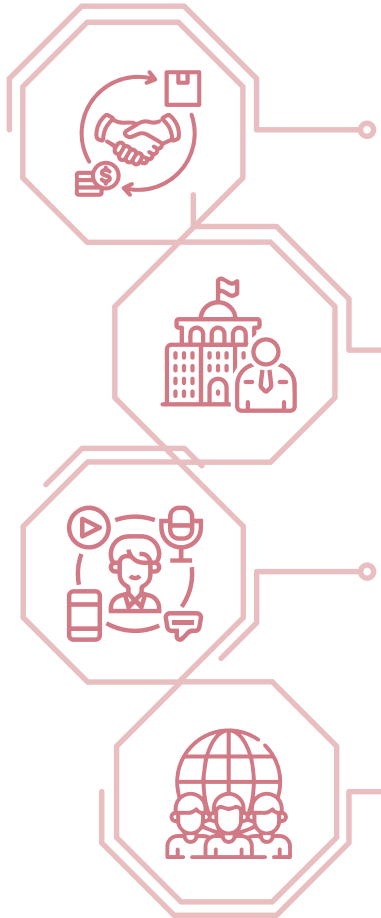
1.4 Stakeholder Engagement

Highwealth Construction Group values communication and engagement with stakeholders and regards their concerns as an important reference for promoting the Company's sustainable development. Based on internal reviews and peer practices, the Group has identified seven key stakeholder groups: employees, investors, customers, suppliers, government agencies, media, and society/communities. For each group, diverse communication channels have been established to strengthen engagement mechanisms.

Highwealth Construction's Stakeholder Engagement Channels and Key Topics

Category	Key Topics	Significance and Value to Highwealth Construction	Communication Achievements
Employees	Human Rights Protection Safety and Health Retirement Benefits Working Environment Employee Care Career development	Employees are the cornerstone of the Company's sustainable growth. Strong employee relations support the attraction and retention of top talent and contribute to enhanced operational performance.	<ul style="list-style-type: none"> ● Annual employee health checkup ● Workplace medical services ● Training Programs ● Employee Grievance Section ● Labor-management meeting. 
Investors	Corporate Governance Operational Performance Financial Stability Risk management ESG Information Disclosure	The Company is committed to providing investors with high-quality financial and non-financial information to strengthen confidence in the capital market and enhance corporate value.	<ul style="list-style-type: none"> ● Investors Section ● Investor Conference ● Company Website ● Timely Disclosure of Material Information 
Customers	Consumer Rights Product Quality Compliance with Safety Regulations After-Sales Service Customer Satisfaction	Meeting customer needs and enhancing brand trust help strengthen market competitiveness.	<ul style="list-style-type: none"> ● Customer Satisfaction Survey ● Irregular Communication Meetings ● Customer Service Point of Contact ● Company Website 

Category	Key Topics	Significance and Value to Highwealth Construction	Communication Achievements
Suppliers	Contract Performance Ethical Trading Sustainable Supply Chain Environmental Impact Quality Management	Establish a resilient and responsible supply chain system to safeguard product quality and corporate reputation, and to strengthen the sustainable value chain.	<ul style="list-style-type: none"> ● Engineering Meeting ● Contract Negotiation ● Supplier Performance Evaluation ● Supplier Visit ● Website Contact Information
Government agencies	Legal Compliance Urban Development Policy Carbon Reduction Building Safety Environmental Protection Social Responsibility	Actively comply with policy initiatives and regulatory requirements to enhance operational compliance and strengthen corporate image. Actively comply with policy initiatives and regulatory requirements to enhance operational compliance and strengthen corporate image.	<ul style="list-style-type: none"> ● Government Regulatory Briefings ● Policy Seminars ● Industry Association Participation ● Regulatory Agency Inspections ● Official Report Filings
Media	Information Transparency Brand Image Corporate Social Responsibility Timely Response to Material Information	The Company effectively communicates its image and material information through media to strengthen public recognition and trust.	<ul style="list-style-type: none"> ● Spokesperson System ● Acting Spokesperson System ● Media section on the Company website ● News Release
Community and society	Community interaction Public welfare participation Environmental Protection Neighborhood relations Support for the disadvantaged	The Company fulfills its corporate social responsibility by promoting positive community engagement and enhancing corporate sustainability value.	<ul style="list-style-type: none"> ● Community Meetings ● Guidance for Management Committees ● Charitable Activities ● Community Adopt-a-Spot Program ● Dedicated Contact Point



1.5 Responding to Sustainability Governance Trends

In response to increasingly stringent global sustainability governance trends and regulatory requirements at home and abroad, Highwealth Construction Group continues to strengthen its sustainability management framework. The Group is advancing the following key directions to enhance sustainability resilience and forward-looking competitiveness:

Implementation of IFRS Sustainability Disclosure Standards

- ▶ In 2024, the Group initiated the analysis and implementation plan for IFRS S1 "General Requirements for Disclosure of Sustainability-related Financial Information" and IFRS S2 "Climate-related Disclosures". A phased approach has been adopted to assess the Group's current disclosure foundation, establish a sustainability disclosure management mechanism, improve transparency across regions and stakeholders, and reinforce confidence in the international capital markets.

Strengthening Sustainable Supply Chain Management

- ▶ The Group is progressively building a sustainable supply chain management system. Beginning in 2024, initiatives include promoting supplier ESG self-assessments, supplier carbon inventories, and the implementation of responsible procurement policies. These efforts aim to expand ESG collaboration impact and establish a resilient, sustainable supply chain.

Enhancing the Materiality Analysis Mechanism

- ▶ Review the impact of sustainability issues on business operations (financial materiality) as well as the potential impacts of business activities on the environment and society (impact materiality). This aims to improve alignment of the materiality analysis methodology with international standards and strengthen its role as a basis for issue management and decision-making.

Strengthening the Governance Framework

- ▶ Assess the roles and responsibilities of the Board of Directors and senior management in sustainability governance, continuously deepening the integration of sustainability governance across business operations, and enhancing the Group's capacity for sustainability strategy formulation and oversight.

Continuous Enhancement of Stakeholder Communication Quality

- ▶ Increase the frequency and quality of engagement with key stakeholders. Through digital platforms and innovative engagement mechanisms, improve responsiveness and transparency, thereby reinforcing the Group's sustainability value and strengthening the foundation of stakeholder trust.



The logo for CH2, consisting of the letters 'CH2' in a bold, white, sans-serif font. The background of the entire slide is a photograph of a building's entrance at night, featuring a large arched doorway with a chandelier, flanked by two vertical light fixtures, and a dark car parked in front. The right side of the slide has a dark, semi-transparent overlay where the text is located.

CH2

Upholding Integrity in Governance, Driving a Sustainable Future

- 2.1 Economic Performance
- 2.2 Ethical Corporate Management
- 2.3 Organizational Structure
- 2.4 Board of Directors and Sustainable Development Committee
- 2.5 Risk Management
- 2.6 Information Security Management
- 2.7 Climate Change Risk Management

2.1 Economic Performance

Highwealth Construction remains focused on its core construction business. In addition to collaborating with partner contractors to refine various construction methods to ensure projects are completed on time and with quality, the company continues to introduce smart construction technologies, research new construction methods and material applications, and align with ESG action goals. These efforts aim to address the shortage of skilled labor, improve on-site management efficiency, and mitigate environmental impact by utilizing high-strength materials or modularized structures.

This report reclassifies the annual consolidated income statement from an economic distribution perspective and adjusts the amounts paid to investors and the government on a cash basis to prepare an economic income and distribution table.

On the other hand, in response to the government's Green Finance Action Plan and to support industries in raising funds for green investments or projects with social benefits, Highwealth Construction has actively participated in "Green/Sustainability Time Deposit Programs" launched by domestic financial institutions. As of 2024, the Company has invested a total of NT\$ 125 million in green time deposit programs, with the aim of continuing to leverage the influence of financial institutions to generate greater positive impacts on sustainability.

Consolidated financial performance over the last three years

Unit:NT\$ 100 million

Type	Item	2022	2023	2024
Direct economic value generated	Operating revenue	266.27	440.67	369.28
	Operating fees	33.29	37.08	35.71
	Net operating income (loss)	56.37	117.12	94.16
	Non-operating revenues and expenses	(7.64)	(9.60)	3.09
Distributed economic value	Operating costs	176.61	286.47	239.41
	EPS(NT\$)	2.29	1.33	3.13
	Cash dividend per share(NT\$)	4.01	0.50	2.00
	Stock dividend per share(NT\$)	1.10	1.00	0.50
	Income tax (Taiwan)	9.73	19.21	15.51
	Employee Compensation and Benefits	13.06	13.07	15.25
	Pre-tax profit	48.73	107.52	97.25
	Earnings after tax	39.06	88.35	81.74

Three-year return on investment and EPS

	2022	2023	2024
Return on assets (%)	2.20	4.33	3.69
Return on equity (%)	8.24	16.61	13.46
Net profit before tax to paid-in capital ratio (%)	28.42	57.07	46.96
Net profit margin (%)	14.67	20.05	22.13
EPS(NT\$)	2.29	1.33	3.13

Fully-Owned Investees

Name of investee	Number of shares	Shareholding percentage
Chyi Yuh Construction Co., Ltd.	439,200,000	100%
Ju Feng Hotel Management Consultant Co., Ltd.	2,500,000	100%
Highwealth Realty Co., Ltd.	700,000	100%
Yeh Kee Enterprise Co., Ltd.	22,200,000	100%
Bi Jiang Enterprise Co., Ltd.	124,194,881	100%
Highwealth Trading (Xiamen) Co., Ltd. Note	0	0%
Highwealth Construction (Shanghai) Co., Ltd. Note	0	0%
Shing Fu Fa Construction Co., Ltd.	26,500,000	100%
Guang Yang Investment Co., Ltd.	29,900,000	100%
Bo-Yuan Construction Corp.	122,900,000	100%
Well Rich International Co., Ltd.	38,100,000	100%
Heng Yu Construction Co., Ltd.	42,292,800	100%

Note: The deregistration of Highwealth Trading (Xiamen) Co., Ltd. and Highwealth Construction (Shanghai) Co., Ltd. will be completed in 2024.

2.2 Ethical Corporate Management

Highwealth Construction's Ethical Corporate Management Unit consists of the Audit Unit under the Board of Directors, the Administration and Management Department, and the Legal Department of the President's Office. This unit is responsible for ensuring that no breaches of ethical business conduct occur within the company. Based on the responsibilities and scope of each department, it assists the Board of Directors and management in overseeing and implementing the company's ethical management policies and prevention measures, with a plan to report to the Board of Directors at least once a year on the execution of these policies. The Company has established a "Code of Ethical Management Conduct," which requires any amendments or terminations to be approved by the Board of Directors. The Board is obligated to act with the duty of care to help supervise the company in preventing unethical behavior and ensuring the full implementation of ethical management policies.

The company has also established "Insider Trading Prevention Management Measures," which prohibit insiders from trading company stocks from the date they learn of the company's financial reports or related performance information, during a closed period of 30 days prior to the announcement of the annual financial report, and 15 days before the quarterly financial report announcement. In 2024, neither the Company nor its personnel were subject to any penalties or major deficiencies for violations of the internal control system, nor did the Company receive any reports or complaints regarding dishonest or unethical conduct.

2024 Execution Results

Internal and External Education

- The Company regularly invited law firms to conduct virtual educational sessions in Northern, Central, and Southern Taiwan on topics such as ethical corporate management, insider trading, and anti-corruption.
- Directors and independent directors completed a total of 45 hours of advanced training on topics such as ethical corporate management, corporate governance, and regulatory compliance.

Performance Appraisal System

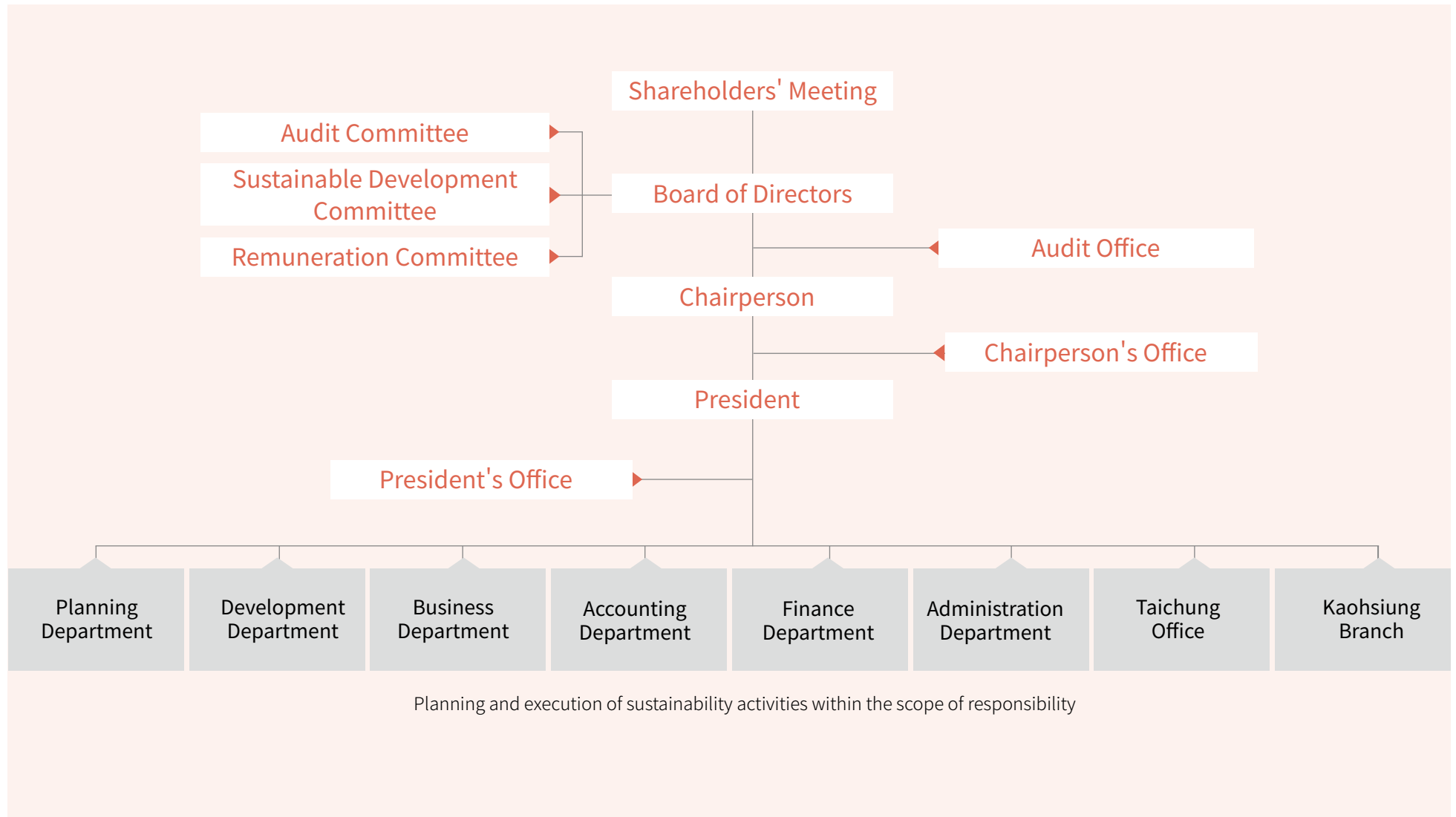
Ethical management was incorporated into employee performance evaluations and human resource policies, with a clear internal disciplinary system established.

Whistleblower Mechanism

Whistleblower channels were established on both the company's internal and external websites to accept reports of any illegal or unethical behavior. An independent unit is responsible for investigating these reports, ensuring the confidentiality of the whistleblower's identity and the content of the report, and committing to protecting the whistleblower from any unfair treatment resulting from the report.



2.3 Organizational Structure



2.4 Board of Directors and Sustainable Development Committee

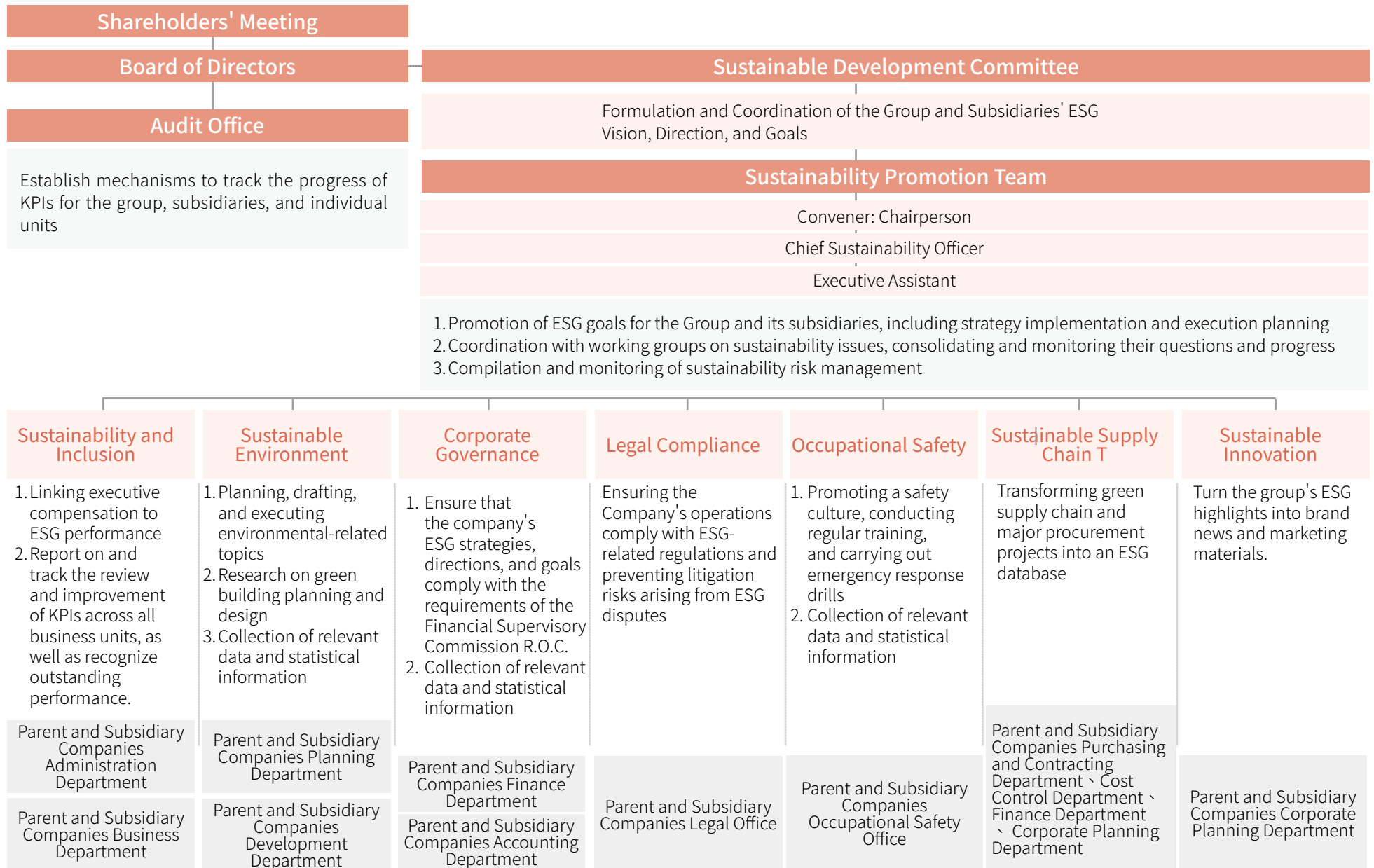
Board of Directors

The highest governing unit of Highwealth Construction is the Board of Directors, which includes the Audit Committee and the Remuneration Committee. Under the Board of Directors, an Audit Office is established to assist the Board in fulfilling its supervisory responsibilities. The results of self-checks and audit reports from the Audit Office are reviewed annually by management and the Board of Directors.

Highwealth Construction's Board of Directors consists of 7 members (5 male and 2 female), each serving a 3-year term. The primary responsibilities of the Board are to appoint and supervise the Company's management team. The members possess extensive experience and expertise in finance, business, law, and management, ensuring the protection of stakeholder rights and the maximization of shareholder value. In 2024, the Board held 13 meetings, with an average attendance rate of 98% for individual directors. The Board of Directors operates in accordance with relevant laws, company regulations, and board meeting protocols, leveraging the expertise and industry experience of its members in various fields to fulfill their supervisory and management responsibilities through collaboration and communication.

Sustainable Development Committee

In accordance with the "Sustainable Development Best Practice Principles," Highwealth Construction resolved at the Board of Directors' meeting on December 14, 2023, to establish the Sustainable Development Committee. The current Committee is composed of two independent directors and the Chairman. In response to the "Corporate Governance 3.0 - Sustainable Development Roadmap" issued by the Financial Supervisory Commission, the Board of Directors approved on March 12, 2025, the establishment of the Sustainability Promotion Task Force under the Sustainable Development Committee. Representatives were appointed as task force members with clearly defined duties and responsibilities.



2.5 Risk Management



Product Construction Risk

Key Actions: For hillside and geologically sensitive areas, the engineering department must conduct an in-depth assessment of the geologically sensitive land in the early stages. Geological improvements, foundation engineering, and structural engineering are utilized to overcome potential risks.

1. Adopt seismic isolation and damping construction techniques, with an emphasis on earthquake resistance to reduce potential losses during seismic events.
2. Continuously develop new technologies and construction methods to strengthen and enhance structural reliability, such as the application of high-strength concrete, high-strength rebars, and high-strength steel structures.
3. Engage engineering consultants to audit construction quality in order to ensure on-site quality and safety.
4. Conduct environmental assessments prior to construction and implement regular monitoring and management of environmental and construction risks throughout the project period.



Product Design Risk

Key Actions: A product warranty is provided for sold products, and proactive site inspections are conducted to reduce the likelihood of more severe risks occurring.

1. After-sales service: The main structure of the house is covered by a 15-year warranty; other fixed equipment is covered by a one-year warranty. During the warranty period, all repairs, except for damages caused by improper human use, are the responsibility of the Company.
2. Non-warranty Items: Provide residents with paid repair services or referral to external repair vendors.
3. Service follow-up: Proactively track repair outcomes to ensure residents' peace of mind and minimize impact on their daily lives.



Customer Personal Data Risk

Key Actions: A Personal Data Protection Act notification is issued to customers, requiring them to sign to acknowledge their understanding. Consent is obtained for the use of their personal data, including the period, region, recipients, and method of use.

1. The Company strictly complies with the Personal Data Protection Act and its enforcement rules announced by the Ministry of Justice in the collection and retention of customer data at all stages.
2. Executed sales contracts and copies of customer identification documents are filed and centrally controlled by the Accounting Department under strict management.
3. The Company's internal computer system is subject to access control, with each login recording the user, login time, and purpose, thereby ensuring that all customer personal data is not disclosed externally.



Market Development Risk

Key Actions: Actively explore local consumer needs and design products based on these needs to reduce risk.

1. Pre-market research: At the preliminary stage of land development, the Company considers variables such as land characteristics, surrounding environmental conditions, regional development trends, population composition, and economic factors to model consumer profiles and identify consumer needs.
2. Product planning: Based on the collected consumer needs, the Company develops the core framework of overall planning to design residential products that align with local consumption patterns and meet demand.
3. Cost and Risk: Since 2020, the labor shortage in the construction market has become increasingly severe, leading to rising construction costs. When evaluating individual projects, the Development Department incorporates cost premiums in advance to increase the safety margin and avoid profit erosion caused by future cost escalations. To address the labor shortage in the housing market, the Company has adjusted construction methods by adopting aluminum formwork, thereby reducing the demand for formwork workers and effectively improving construction efficiency.



Financial Investment Risk

Key Actions: A conservative financial strategy is currently employed, with idle funds primarily used to repay loans.

1. In accordance with the Company's "Procedures for Acquisition or Disposal of Assets," the Company is prohibited from engaging in derivative transactions and therefore holds no derivative financial instruments.
2. The Company's acquisition or disposal of assets is conducted through the procurement and payment procedures and fixed asset cycle under the internal control system. In addition, in accordance with regulations, an objective, impartial, and independent professional appraiser must be engaged to issue an opinion.



Climate Change Risk

Key Actions: Prior to land acquisition, typhoon and flood risks are evaluated for the area. A heat hazard prevention program is also promoted among workers to mitigate risks associated with climate change and reduce financial losses caused by climate impacts.

1. Prepare emergency response team rosters and procedures for typhoon preparedness, and conduct periodic inspections of typhoon-related material readiness.
2. Install thermohygrometers and related notices at security posts or near personnel entrances/exits to allow workers to monitor current temperature, humidity, and heat hazard risk levels at any time.
3. At outdoor workplaces with high temperatures, set up simple shading devices to prevent direct sunlight or reflected radiant heat from surrounding ground and walls, thereby reducing prolonged heat exposure for workers.
2. As a result of climate change, the Company has re-examined factors such as labor and climate risks, which indirectly allowed the Company to identify employees' workplace needs and created opportunities to further enhance employee well-being.

2.6 Information Security Management

Highwealth Construction's Specific Information Security Management Measures



Cybersecurity Management:

- (1) Deploy enterprise-grade firewalls to block illegal hacking attempts.
- (2) Utilize HiLink VPN enterprise-exclusive lines for operations between northern, central, and southern branches, encrypting data to prevent illegal interception during transmission.
- (3) Implement an Internet behavior management system to control network access, blocking harmful or policy-restricted websites and content, enhancing network security, and preventing improper bandwidth usage.

System Access Control:

- (1) The use of company application systems requires an information service request process. After approval by the relevant supervisors, the IT department creates an account, and system administrators grant the requested permissions.
- (2) Passwords must meet the required strength, mixing letters and numbers, to ensure security.
- (3) When an employee resigns, the HR department coordinates with the IT personnel to delete system accounts.

Implementation of Information Security Training:

- (1) Information security courses are included in the onboarding training for new employees.
- (2) In-service employees receive quarterly training, with special courses provided to those who violate information security regulations.

Virus Protection and Management:

- (1) Endpoint protection software is installed on servers and employee computers, with virus definitions automatically updated to guard against the latest threats.
- (2) The email server is equipped with a spam filtering mechanism to prevent viruses or junk mail from reaching user PCs.

Ensuring System Availability:

- (1) A backup management system is in place. Daily backup data is stored in two locations: one copy in the server room and another at a remote site (Taichung branch server room) to provide mutual backup.
- (2) Regular disaster recovery drills are conducted, where the system is restored to a selected recovery point using backup files.

Computer Equipment Security Management:

- (1) The company's computer hosts, application servers, etc., are housed in dedicated server rooms, which are locked at all times. Personnel access is strictly controlled and recorded for future review.
- (2) The server rooms are equipped with independent air conditioning and uninterrupted power supply (UPS) systems to ensure that computer equipment operates at the appropriate temperature and that operations continue during power outages.
- (3) A device management system is in place, allowing only company-approved mobile devices and USB devices to connect to the internal network and access data.

2.7 Climate Change Risk Management

Climate Change Risk and Opportunity Identification Process

1

Data Collection

Climate risk data collection
Interviews with department heads

2

Identification

Identification of potential events and risk factors, and recognition of climate change risks and opportunities.

3

Description

Description of significant risks and opportunities.

4

Management

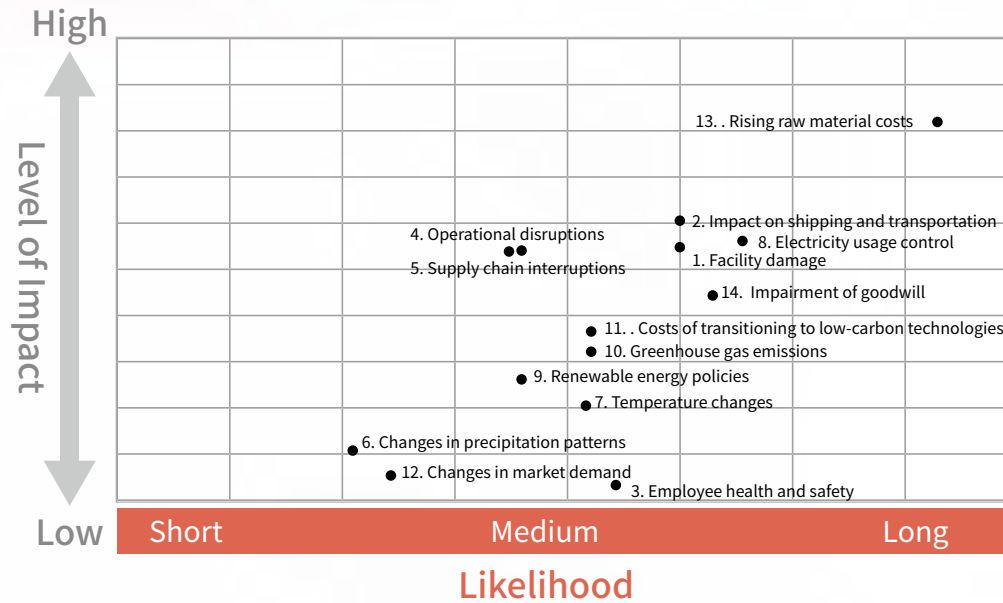
Formulation of risk response strategies, establishment of risk management indicators and targets.

5

Tracking

Regular evaluation, review of effectiveness, continuous improvement, and enhancement.

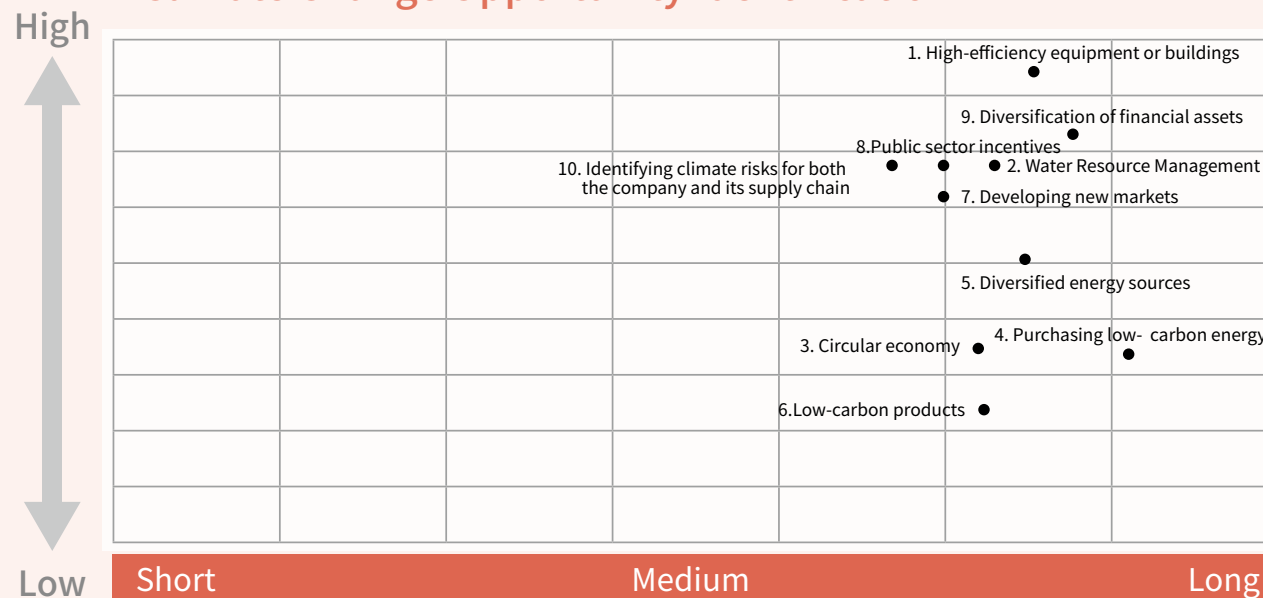
Climate Change Risk Identification



Highwealth distinguishes industry-related risks into two categories: transition risks and physical risks. By collecting global industry risk management reports and Taiwan's regulatory policies, a list of risk and opportunity topics has been developed. To stay updated on changes in climate change risks, the company annually reviews the risk assessment results and adjusts climate change strategies to reduce risk impacts and seize climate-related opportunities. In 2024, Highwealth explained the significant items affecting its operations, identifying 14 major risk issues and 10 climate change opportunities. In addition to preparing for and preventing future risks, the company also considered market development directions for potential opportunities to support Highwealth's sustainable development.

Physical risks Immediate risks Extreme weather events	Physical risks Long-term Long-term climate impacts	Transition risks Policy and regulatory risks	Transition risks Technological risks	Transition risks Market risks	Transition risks Reputation risks
1 Facility damage 2 Impact on shipping and transportation 3 Employee health and safety 4 Operational disruptions 5 Supply chain interruptions	6 Changes in precipitation patterns 7 Temperature changes	8 Electricity usage control 9 Renewable energy policies 10 Greenhouse gas emissions	11 Costs of transitioning to low-carbon technologies	12 Changes in market demand 13 Rising raw material costs	14 Impairment of goodwill

Climate Change Opportunity Identification



Likelihood of Occurrence

Climate Change Opportunities Resource Efficiency

- 1 High-efficiency equipment or buildings
- 2 Water Resource Management
- 3 Circular economy

Climate Change Opportunities Energy Sources

- 4 Purchasing low-carbon energy
- 5 Diversified energy sources

Climate Change Opportunities Products and Services

- 6 Low-carbon products

Climate Change Opportunities Market

- 7 Developing new markets
- 8 Public sector incentives
- 9 Diversification of financial assets

Climate Change Opportunities Resilience

- 10 Identifying climate risks for both the company and its supply chain



CH3

**Creating People-Centered
Architecture, Building
Happy Homes Together**

3.1 Product Safety and Development

3.2 Legal Compliance

3.3 Supply Chain Management

3.4 Quality Management

3.5 Building Innovation

3.6 Sustainable Construction Philosophy

3.7 Customer Service

3.1 Product Safety and Development

Upholding forward-looking market sensitivity, Highwealth Construction launches products that align with customer expectations and needs in response to policy adjustments and market trend shifts. Through communication and sales by a professional team, the Company is committed to enhancing trust in and recognition of the Group's brand. What we provide is not merely a residence, but a journey of building a shared vision of life with our customers and accompanying them through different stages of life.

Architectural Design and Planning

Highwealth Construction carefully evaluates product location, surrounding environmental features, and consumer needs to launch appropriate commercial real estate or residential products. For example, in response to emerging industry trends, the Group has introduced "micro office" products to expand its market niche. In line with technological advancements, the Company continues to adopt eco-friendly building materials from around the world to design and develop the highest-quality products.



Construction Engineering and Management

By continuously researching various construction methods, Highwealth Construction introduces the most suitable techniques and project management practices to strictly control quality, cost, and schedule. The Company has established a 100-member BIM team and adopted new technologies to reduce labor demand and material waste. In addition, occupational safety and health training and management have been reinforced, including pre-construction briefings and training, on-site inspections during construction, and post-construction safety checks.

Building Structural Safety Technology

Introduced Japan's advanced seismic isolation systems to reduce earthquake damage to building structures and enhance the safety and quality of residential buildings in Taiwan.

Digital transformation

The Company has introduced an integrated construction management system, including project budgeting, subcontracting, business, and financial accounting systems, as well as electronic forms. At the same time, professional talent cultivation has been strengthened to enhance operational efficiency.

Market Research and Development

Accurately grasp the real estate market by actively collecting various land and housing market data for research and analysis, ensuring precise product positioning and superior marketing strategies to achieve high sales performance.




Architectural Planning and Development Process

Highwealth Construction adheres to the motto "Quality First, Service Supreme" and continuously improves product processes, aiming to create comfortable, safe, and convenient living environments for customers, contributing to the development and progress of cities



3.2 Legal Compliance

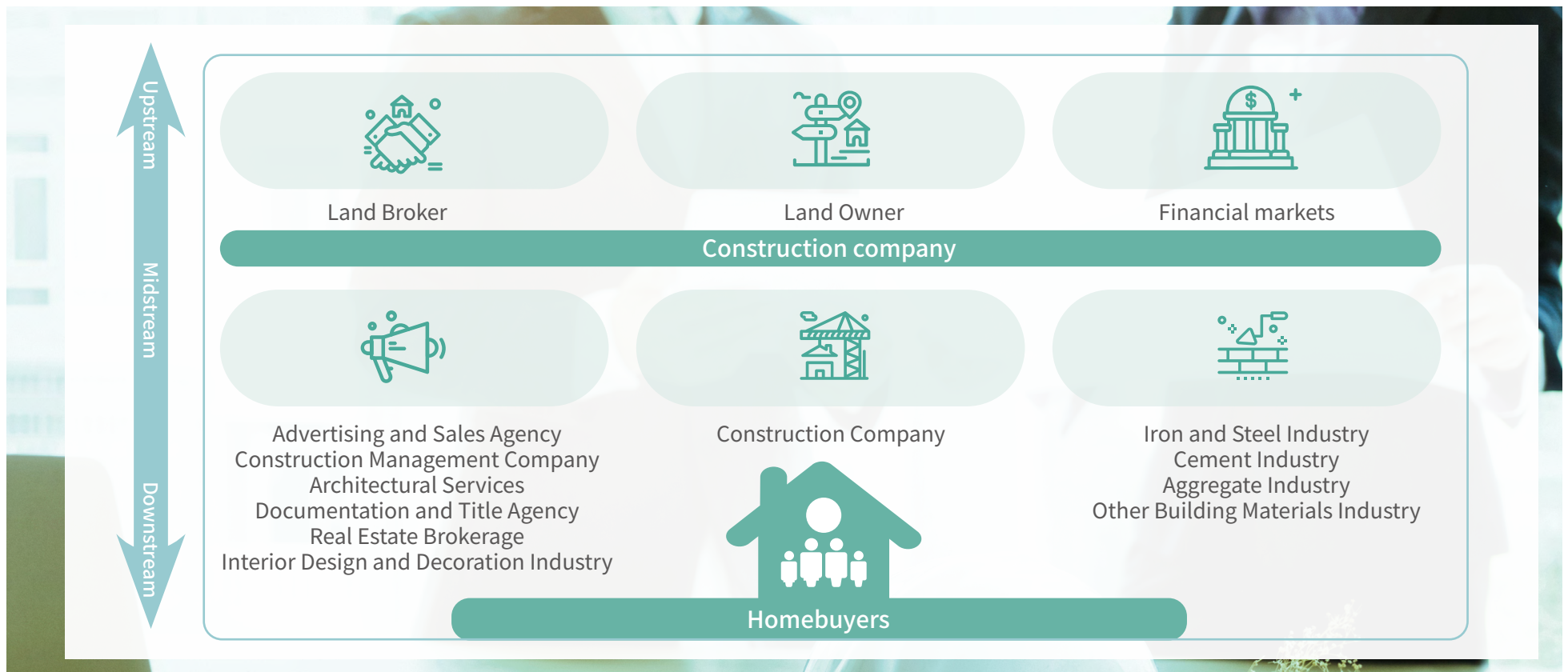
To protect the rights of consumers and shareholders, Highwealth Construction focuses on regulatory research. At each stage, from land acquisition to obtaining building permits, construction, and completion, the company ensures compliance with relevant central and local government regulations. Below are the regulations that must be adhered to at each stage of execution:

Implementation Stage	Legal compliance
 <p>Planning Stage</p>	<ul style="list-style-type: none"> ▶ Urban Planning Act-related regulations ▶ Building Act-related regulations ▶ Regulations Governing Construction on Hillside Land ▶ Environmental impact assessment-related laws ▶ Others: such as flight control, military construction restrictions, meteorological construction restrictions, high-voltage power tower construction restrictions, etc.
 <p>Construction stage</p>	<ul style="list-style-type: none"> ▶ Transportation-related laws and regulations ▶ Construction management-related regulations ▶ Usage management-related regulations ▶ Regulations concerning the five major pipelines
 <p>Sales stage</p>	<ul style="list-style-type: none"> ▶ Standard contract clauses set by the Ministry of the Interior ▶ Fair Trade Act ▶ Consumer Protection Act ▶ Supervisory authorities may conduct on-site inspections or send letters for spot checks; there must be no infringement of third-party intellectual property rights.

3.3 Supply Chain Management

As a leader in the construction industry, Highwealth Construction actively undertakes national infrastructure tasks, not only investing in industrial zone development and securing government public works projects but also aiming to drive demand in related upstream and downstream industries, create job opportunities, and meet the needs of national economic development and public welfare. To create high-quality, safe, and comfortable buildings, we are committed to perfecting our supplier management system. Through strict selection criteria and ongoing cooperation, we ensure that every supplier and partner meets environmental protection and social responsibility requirements. We also focus on long-term cooperation and development with suppliers, continuously innovating high-standard engineering and creating excellent products together to promote new sustainable buildings.

Highwealth Supply Chain



Supplier Selection

Highwealth has always emphasized the sustainability of its supply chain and strives to ensure that its partners meet high standards of social and environmental responsibility. For contractors rated as poor performers, we strictly implement corresponding improvement measures and recommend not rehiring vendors who receive such ratings, in order to ensure that all our partners meet excellent standards of construction quality.

Raw Material Procurement Policy

Rebar, steel, stone, concrete, and glass are the primary raw material categories for the construction industry. Highwealth Construction adheres to a commitment to superior quality during the procurement and contracting phases, strictly controlling the procurement process for raw materials and general supplies.

Local procurement rate: **100** %

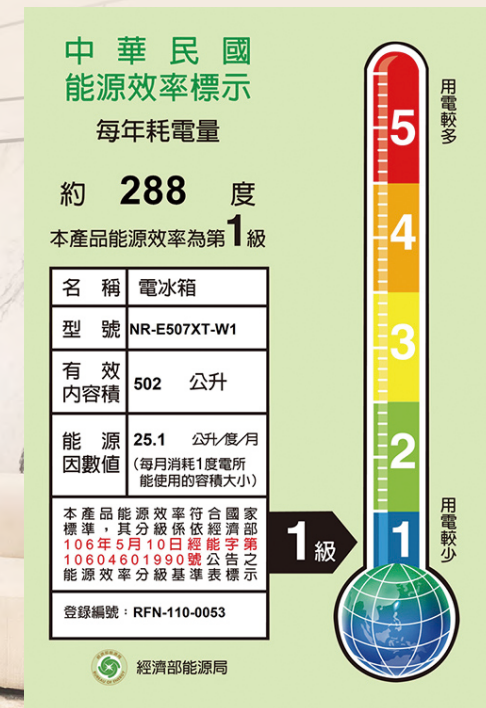


Green Procurement

To fulfill its commitment to environmental sustainability, Highwealth Construction actively promotes a green procurement policy, giving priority to products with energy-saving labels, eco-labels, and low-carbon footprint certifications. Through sustainable choices in procurement, the Company guides market demand toward environmental protection and low-carbon transformation, continuously creating long-term value for environmental protection and social responsibility.

Procurement of energy-saving appliances

Total NTD **125,912,400**



3.4 Quality Management

Pre-project Preparations

- ▶ Product configuration and architectural layout (including height settings)
- ▶ Facade design, landscaping, and public facilities planning
- ▶ Review of central and local regulations
- ▶ Setting and planning of the five major mechanical, electrical, and plumbing (MEP) systems

Permit review procedures

- ▶ Preparation and review of related reports for review processes
- ▶ Drawing and review of building permit blueprints
- ▶ Review of construction drawings (BIM model drawing checks and revisions)

Pre-construction site inspection

- ▶ Review of the five major MEP systems
- ▶ Management and handling of inspection-related matters

Construction and inspection procedures

- ▶ Review of construction drawings and confirmation of building materials
- ▶ Construction estimation and procurement operations
- ▶ Construction inspection and resolution of queries
- ▶ Review of construction progress and building methods
- ▶ Review of changes and modifications

Licensing and regulation compliance management

- ▶ Review of as-built drawings, correction of completion deficiencies, and final acceptance inspection for usage licensing
- ▶ Post-licensing regulation management (Green Building Label application)

3.5 Building Innovation

Building Information Modeling (BIM)

Since the establishment of the BIM Center in 2011, the company has used Building Information Modeling as the core technology to apply 3D modeling to construction projects. With a team of nearly 100 people, the company primarily invests in the simulation and review of construction projects under the Highwealth Construction Group, making it the first large-scale construction company in Taiwan to widely adopt the BIM system in its projects.

Standardized Construction

Highwealth's projects achieve standardized construction processes through the review procedures of the BIM Center and practical application on construction sites.

Time Savings

The collaborative platform allows design and construction teams to use the same model on the platform, ensuring alignment between both parties, reducing misunderstandings of design intent, and minimizing on-site construction difficulties.

Cost Management

BIM enables accurate cost estimation and helps reduce unnecessary waste during construction, effectively lowering building costs.

Construction Site Safety

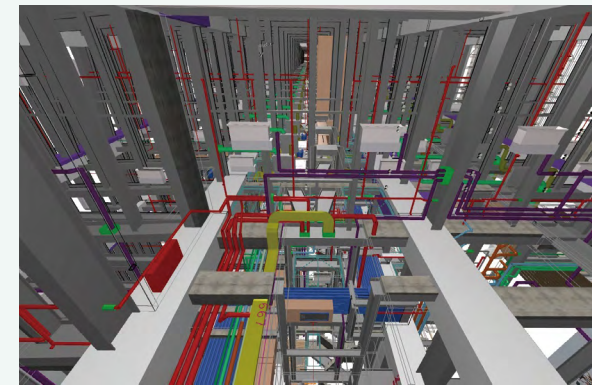
Using models for interference checks during the design phase helps pre-plan construction paths, reducing on-site risks and ensuring construction safety.

Environmental Protection

By reviewing blueprints in advance, BIM helps reduce construction errors, saving materials and minimizing waste.

BIM Achievements Over the Years

From 2022 to 2024, a total of **23** cases were completed, and as of the end of 2024, **63** cases remain in progress.



Clash detection schematic diagram for structural and MEP (Mechanical, Electrical, and Plumbing) systems



Completion simulation image

3.6 Sustainable Construction Philosophy

In 2024, Highwealth Construction had two projects certified and awarded the Green Building Label, with an additional eight projects under planning for application. These projects are expected to obtain Green Building Candidate Certificates between 2025 and 2026.

Biodiversity Policy Report

Survey

A comprehensive and systematic survey and analysis of the site's natural environment is conducted to gain an in-depth understanding of its characteristics, potential, and constraints, thereby informing the development of the most suitable design plan. The survey covers topography, geology, hydrology, climate, fauna, flora, etc.

Protection and Restoration

When the proposed planning and design conflict with the existing environment (topography, geology, hydrology, climate, fauna, flora, etc.), priority is given to preserving the original conditions and maintaining native species as the standard design approach, while transplantation or ecological restoration is considered only as an alternative when necessary.

Actively Promoting Biodiversity Goals

During the planning and design stage, priority is given to planting native species, bird- and butterfly-attracting plants, and deep-rooted trees within the site to enhance biodiversity and reduce the risk of damage to trees from typhoons. Where site conditions allow, ecological ponds are created to provide habitats that increase species richness and diversity. Highwealth's goal is to ensure that, throughout the development process, each project also serves as a "fortress of environmental symbiosis and sustainable development" for diverse species.

Prioritizing Green Building and Low-Impact Design Approaches

Permeable Pavement

Enhances rainwater infiltration, reduces runoff and peak flow, and creates micro-wetland environments.

Rain Gardens

Planting areas around buildings that absorb rainwater, providing foraging spaces for pollinators and birds.

Diverse Habitat Creation

Stone piles, fallen logs, flower clusters, and variations in lawn height all offer different living environments for various species.

Nighttime Lighting Control

Utilizes low-color-temperature and directional lighting to avoid disturbing nocturnal animals.

Highwealth's 2024 Projects Awarded Green Building Candidate Certificates

Name of construction project	Rating	9 Major Indicators of the Green Building Assessment								
		Daily energy conservation	Waste reduction	Green coverage	CO ₂ reduction	Water resources	Site water retention	Indoor environment	Sewage and waste management	Biodiversity
Bo Xiao San	Silver Level	●	●	●	●	●		●	●	
Zhanqian Xinrui	Silver Level	●	●	●	●	●		●	●	

Candidate for Green Building No. 1: Bo Xiao San

Candidate for Green Building No. 2: Zhanqian Xinrui



Green Building label Certificate



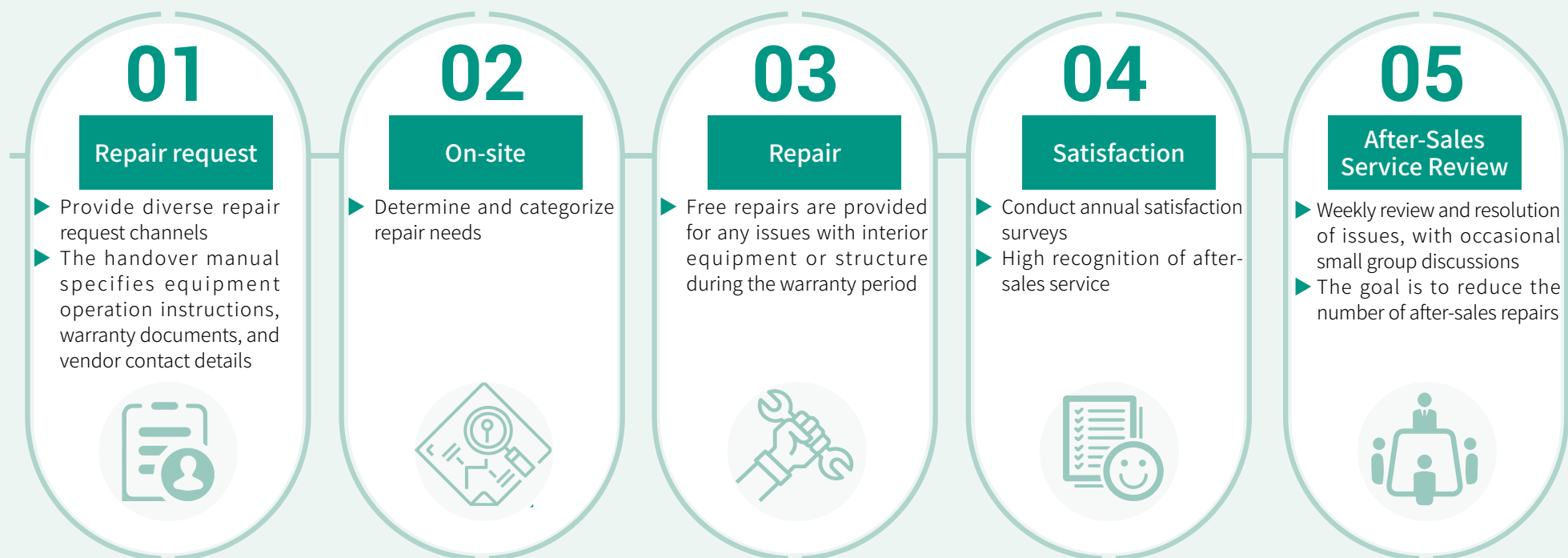
Green Building label Certificate



3.7 Customer Service

Highwealth Construction is committed to creating residential products that provide peace of mind, establishing clear operating procedures and quality control mechanisms, and fully complying with the relevant regulations of the Ministry of the Interior, with the protection of customer rights as its core principle. Even after the warranty period has expired, the Company continues to conduct regular follow-up inspections of equipment. If residents have repair needs, multiple solutions are provided along with assistance in subsequent tracking, ensuring residents can live without concern and truly experience the spirit of service.



Highwealth After-Sales Service Proces



Customer Satisfaction

Highwealth Construction integrates satisfaction surveys into repair requests, requiring customers to complete a survey upon the completion of defect improvements. The survey covers assessments of construction quality and service attitude, supplemented by follow-up visits after handover and QR code links to online forms, allowing flexible channels for collecting more feedback. After case closure, the Customer Service Center conducts a second phone interview for confirmation, followed by consolidated statistical analysis. The results are fed back to relevant units to continuously enhance customer experience and strengthen customer trust.

Customer Satisfaction Survey Results

	2022	2023	2024
 Very satisfied	1,460	4,170	1,990
 Satisfied	1,552	2,107	1,008
 Average	276	228	0
 Dissatisfied	4	16	4

A photograph of a modern building at night, featuring a large glass facade and illuminated interior spaces. In the foreground, there is a landscaped garden with a pond, rocks, and two large, illuminated, cage-like structures. The right side of the image is overlaid with a green, textured pattern.

CH4

Advancing Low-Carbon Transformation, Fulfilling Environmental Responsibility

- 4.1 Energy Resource Management
- 4.2 Water Resource Management
- 4.3 Greenhouse Gas Management
- 4.4 Construction Site Environmental Management



4.1 Energy Resource Management

The primary source of energy consumption for Highwealth Construction is purchased electricity, with a total electricity usage of 26,611,359 kWh in 2024, generating approximately 12,614 metric tons of CO₂e emissions. Due to the expansion of inventory sites in 2024, the reporting scope covered all locations of Highwealth Construction and its subsidiaries included in the consolidated financial statements, including offices, construction sites, sales centers, and dormitories. In the face of climate change challenges, Highwealth Construction has demonstrated proactive action, dedicated to promoting energy conservation and carbon reduction, thereby fulfilling its firm commitment to environmental sustainability and the mitigation of carbon emissions.

In addition, Highwealth Construction has established a comprehensive code of conduct for energy practices, requiring all employees to comply. By regularly reviewing and monitoring energy usage data, the Company tracks consumption trends to continuously improve resource efficiency. Through concrete actions, we fulfill our green commitments and steadily advance toward the corporate vision of low-carbon and sustainability.

Highwealth Construction's Electricity Consumption and CO₂ Equivalent from 2022 to 2024

	2022	2023	2024
Total (kWh)	572,064	2,082,016.4	26,611,359
Greenhouse Gas Equivalent (tons CO ₂ e)	310.622	1,030.5981	12,614

Note1: The electricity emission factor is based on the version announced by the Bureau of Energy: in 2024, the electricity carbon emission factor was 0.474 kg CO₂e/kWh.

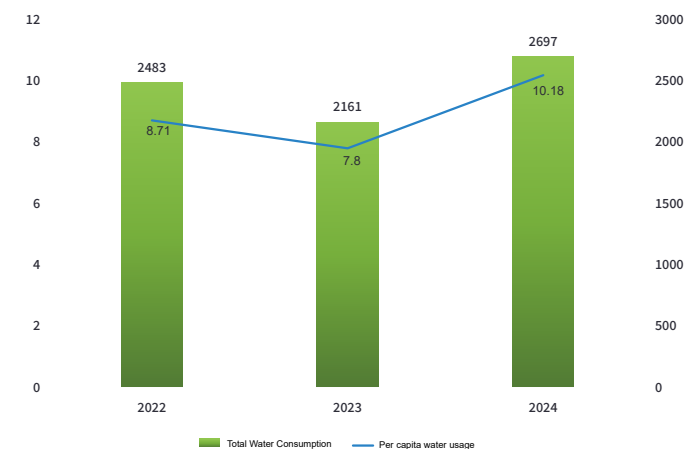
Note 2: The 2024 inventory scope covered all locations of Highwealth Construction and its subsidiaries included in the consolidated financial statements, including offices, construction sites, sales centers, and dormitories, resulting in an overall increase in electricity consumption.

4.2 Water Resource Management

As the construction industry is highly dependent on industrial water, Highwealth Construction fully recognizes the importance of water resources for sustainable development and has actively adopted multiple water-saving measures to ensure their sustainable use. In 2024, Highwealth Construction's total water consumption amounted to 2,697 cubic meters, representing a 24.80% increase compared with 2023, primarily due to the expansion of operational sites.

Water Consumption in Highwealth Construction Offices

Item	2022	2023	2024
Total Water Consumption (cubic meters)	2,483	2,161	2,697
Year-on-Year Change in Water Consumption (%)	23.47	-12.96	24.80
Number of Highwealth Employees	280	278	265
Per Capita Water Consumption (cubic meters)	8.71	7.80	10.18



4.3 Greenhouse Gas Management

In response to national policies and in fulfillment of corporate social responsibility, Highwealth Construction Group follows the "Sustainable Development Action Plans for TWSE- and TPEX-Listed Companies," under which the Group is required to disclose Scope 1 and Scope 2 greenhouse gas inventory data for all subsidiaries included in the consolidated financial statements starting in 2025, with disclosure boundaries aligned with those of the standalone financial statements. As a result, overall emissions have increased. According to the 2024 inventory results, the Scope 1 and Scope 2 greenhouse gas emissions of the Company, assured with limited assurance by Deloitte & Touche, amounted to 19,808.9064 metric tons of CO₂e. In addition, the Company voluntarily inventoried its Scope 3 (Category 4) indirect greenhouse gas emissions, totaling 3,467.2020 metric tons of CO₂e, which have not yet been verified by a third party. In summary, the Group's consolidated greenhouse gas emissions in 2024 amounted to 23,276.1085 metric tons, with an emissions intensity of 0.5364 metric tons of CO₂e per million NTD in revenue.

Highwealth Greenhouse Gas Emissions from 2022 to 2024

Unit: tCO ₂ e	2022	2023	2024
Scope 1	123.312	110.4596	3,271.8446
Scope 2	268.791	1,030.6598	16,537.0618
Scope 3	N/A	N/A	3,467.2020
Total emissions			23,276.1085

Note 1: Highwealth Construction conducted its inventory in accordance with ISO 14064-1:2018 and completed third-party assurance in June 2025.

Note 2: The inventory boundary was defined using the operational control approach, covering all sites of Highwealth Construction and its consolidated subsidiaries, including offices, construction sites, sales centers, and dormitories.

Note 3: The types of greenhouse gases inventoried by Highwealth include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃), all of which are included in this project's greenhouse gas categories.

Note 4: Scope 1 emission sources include stationary combustion, mobile combustion, and fugitive emissions; Scope 2 emission sources refer to indirect energy use across all locations of Highwealth Construction Group; Scope 3 refers to inventory data for Category 4.

Note 5: The calculation of the Group's greenhouse gas emissions is primarily based on the latest emission factors published by the IPCC, the Ministry of Environment of the Executive Yuan, or other relevant competent authorities. This Report specifically refers to the "Greenhouse Gas Emission Factors announced by the Ministry of Environment on February 5, 2024" and the "Electricity Emission Factor for 2024 announced by the Energy Administration."

4.4 Construction Site Environmental Management

Pollution Prevention at Construction Sites

In addition to complying with Taiwan's relevant regulations on construction, safety, and fire protection, Highwealth Construction actively engages in communication and coordination with subcontractors in daily environmental maintenance and management operations. By establishing standardized control forms and checklists, the Company promotes subcontractors' implementation of self-inspections and inspections by safety and environmental teams, effectively managing environmental impacts such as noise, vibration, air pollution, waste, and water quality during construction. For potential impacts, subcontractors are required to propose concrete countermeasures and management methods, such as conducting random inspections at irregular times and locations on a daily basis, with detailed records kept in the environmental logbook. Deficiencies identified through inspections must be addressed with immediate corrective measures to implement environmental risk management, aiming to minimize environmental impacts during the construction process. The related management practices are described as follows:

Highwealth Construction Environmental Management

Noise and Vibration Management

During the construction process, Highwealth Construction implements vibration source control, transmission path management, and buffering measures for affected areas to effectively reduce disturbances to nearby residents and the environment, thereby safeguarding the quality of life in surrounding communities.

Ecological and Geological Environmental Protection

Throughout the construction period, activities and methods are strictly controlled to limit and manage potential additional environmental costs arising from construction activities, thereby mitigating interference with and damage to geological structures and surrounding ecosystems.

Air Quality Management

Machinery, equipment, and transportation vehicles used during the construction phase are regulated and managed, including fuel type, emission control, and operating time restrictions, in order to reduce exhaust and particulate matter emissions and to ensure that air quality during construction complies with environmental regulatory standards.

Waste Management

Throughout the construction period, activities and methods are strictly controlled to limit and manage potential additional environmental costs arising from construction activities, thereby mitigating interference with and damage to geological structures and surrounding ecosystems.

Prohibition of waste incineration: Strict regulations are enforced to prohibit any burning of waste during the construction period, with full implementation of waste classification and compliant removal operations.

Noise and Vibration Control

In construction projects, noise generated from machinery operation is a common source of environmental disturbance. Highwealth Construction, in accordance with the "Noise Control Act" and its "Enforcement Rules, the Noise Control Standards", the "Regulations Governing the Installation and Operation of Noise-Prone Facilities", and the "Environmental Sound Level Standards", implements a series of noise and vibration prevention measures. Through proactive management and technical approaches, the Company strives to minimize the impact of construction on the surrounding environment, thereby safeguarding the quality of life and health rights of nearby residents.



Adjusting Construction Time

Minimizing noise impact on the surrounding environment: Construction times are scheduled during periods with the least impact on the surrounding environment, avoiding sensitive times such as early morning, late night, or midday rest periods.



Improving Construction Techniques

For unavoidable high-noise or vibration operations, these should be restricted to daytime hours.

Air Pollution Control

Highwealth Construction fully complies with the "Air Pollution Control Act" and its "Enforcement Rules", the "Air Quality Standards", the "Regulations Governing the Collection of Air Pollution Control Fees", and the "Emergency Control Regulations for the Serious Deterioration of Air Quality" in implementing air pollution prevention and control at construction sites, ensuring strict management of pollution sources. The Company has also established eight air pollution prevention measures to strictly control dust and exhaust emissions generated during the construction period, ensuring that the impact of construction activities on the surrounding environment is minimized.



General Air Pollution
Control Measures



Project-Specific Control
Measures



Clean the entrances and exits
of the construction site.



Dust control for vehicles



Dust control for pathways
and exposed surfaces



Dust-proof screens and
nets



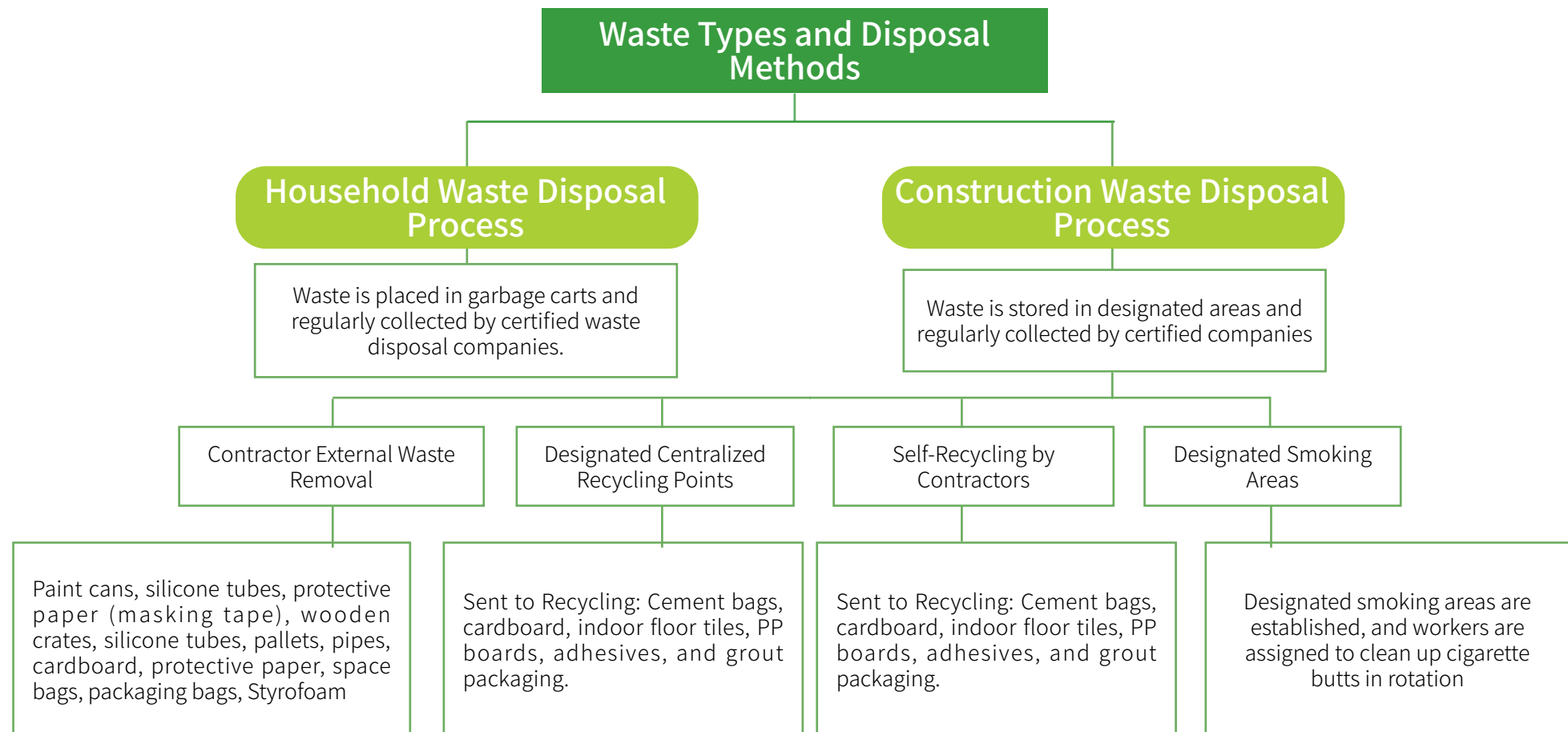
Dust control and ventilation in
poorly ventilated areas.



Maintenance plans for
construction machinery and
equipment.

Waste Disposal

Chyi Yuh Construction strictly complies with all regulations related to waste management. For both construction waste and domestic waste, the Company classifies on-site waste into these two categories and ensures that all waste materials are non-hazardous, thereby minimizing potential impacts on the environment and community health. Among these, construction waste has a greater environmental impact and is therefore handled by contractors licensed and approved by the government. Waste removal and disposal operations are carried out by these contractors and designated disposal sites, in accordance with the Company's internal subcontractor management procedures, to ensure that entrusted contractors fully comply with relevant standards.





興富發建設
Highwealth Construction



CH5

Building the Workplace and Cultivating Outstanding Talent

5.1 Human Rights Policy

5.2 Human Resources Overview

5.3 Employee Communication and Benefits

5.4 Talent Development and Training

5.5 Occupational Safety and Health

5.1 Human Rights Policy

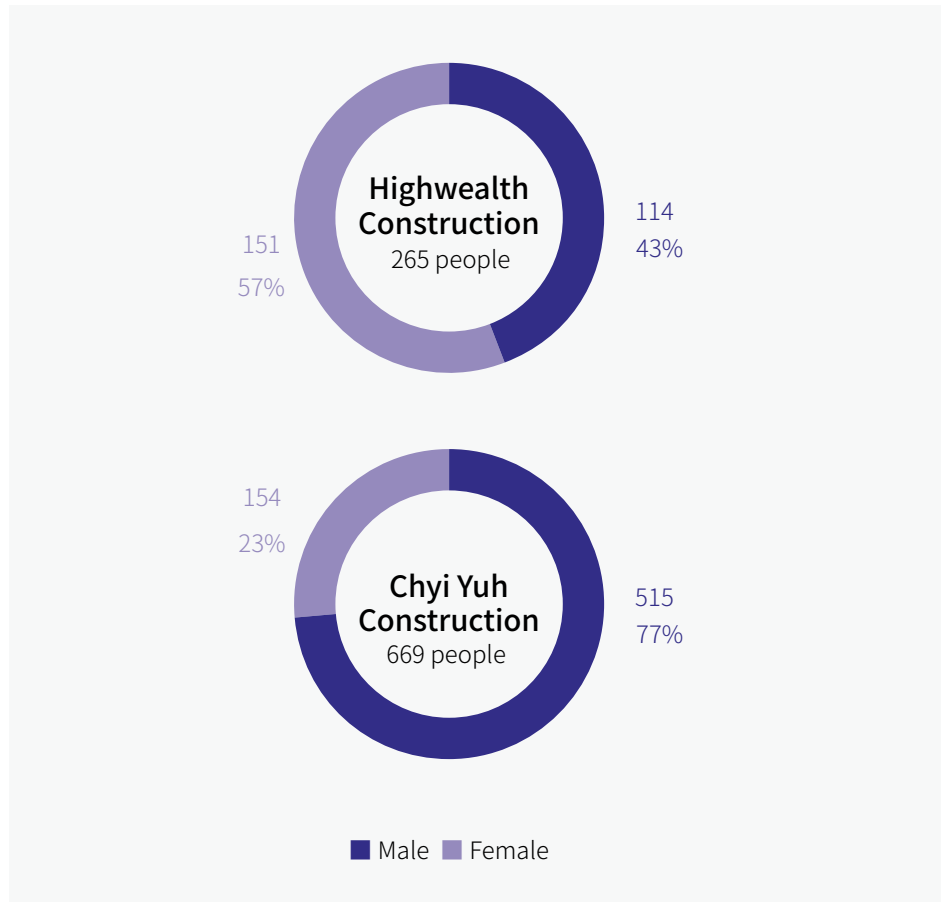
Highwealth Construction upholds corporate social responsibility and has long been committed to implementing human rights policies, aspiring to be an ideal employer in the minds of its employees. In line with the Universal Declaration of Human Rights and other international standards, the Company ensures the legal rights of its employees and fosters a harmonious and fulfilling work environment through active labor-management cooperation.

In addition, Highwealth strictly complies with all labor regulations and is dedicated to creating a non-discriminatory workplace. Any form of discrimination based on gender, race, religion, age, language, ideology, political affiliation, sexual orientation, nationality, disability, or social status is strictly prohibited, and any behavior that infringes upon or violates human rights is unequivocally eliminated.

《International Human Rights Standards Followed by Highwealth》



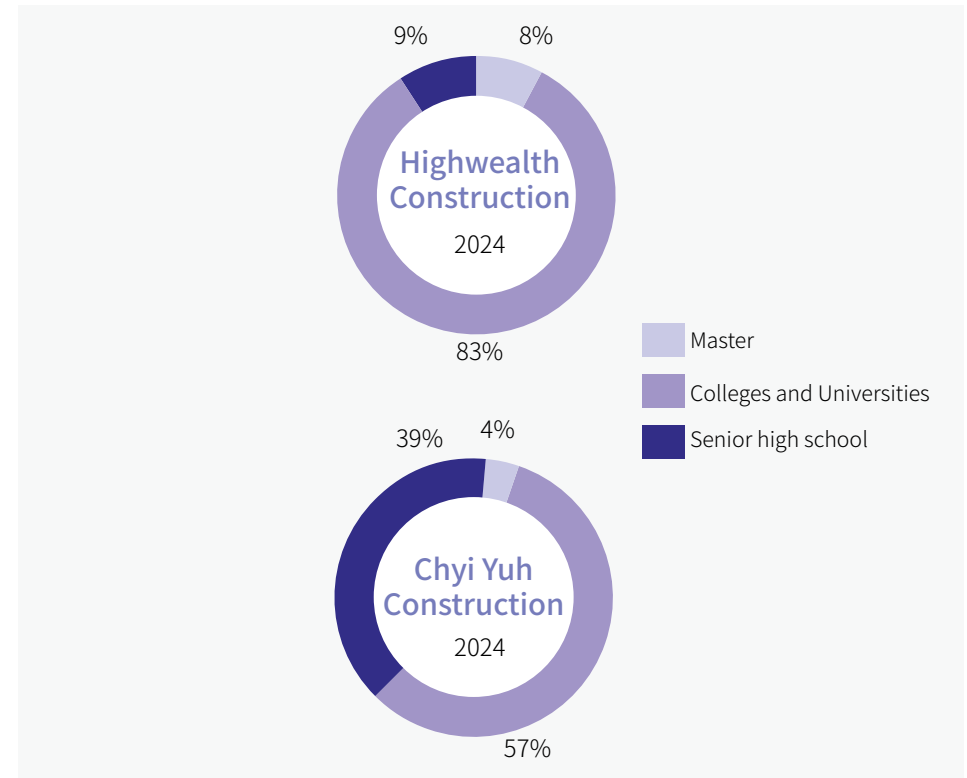
5.2 Human Resources Overview



Note: Employee statistics do not include contract workers.

Educational Background Distribution

Highwealth Construction regards talent as the core of the Group's value creation, with 91% of its employees holding a college degree or above, while Chyi Yuh Construction has 61% of employees with a college degree or above. Upon joining the Company, employees continue to receive training across various fields to ensure that every Highwealth Construction colleague consistently advances their expertise and professional knowledge.

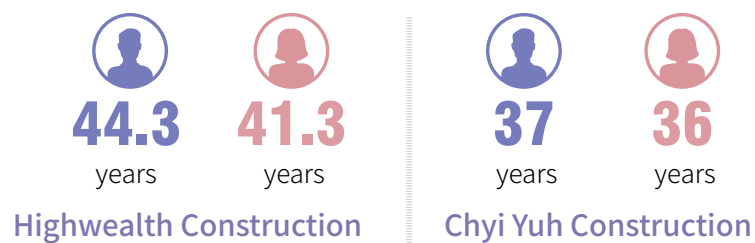


Note: Employee statistics do not include contract workers.

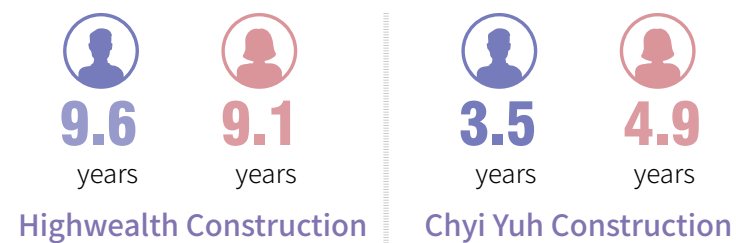
Age Distribution

The majority of Highwealth Construction's employees fall within the age range of 30-50, accounting for approximately 43%, with the average employee age being 43 years. The average age of male employees is 44.3 years, while the average age of female employees is 41.24 years. The company actively safeguards the working rights of all age groups, ensuring that all employees, regardless of age, enjoy the same benefits, rights, and opportunities for promotion.

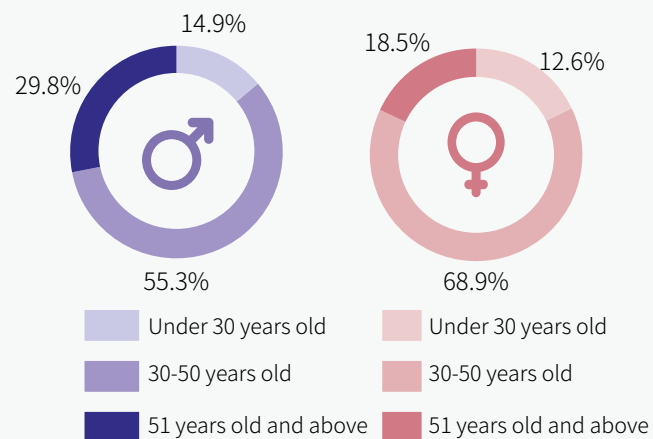
Average Employee Age



Average Years of Service

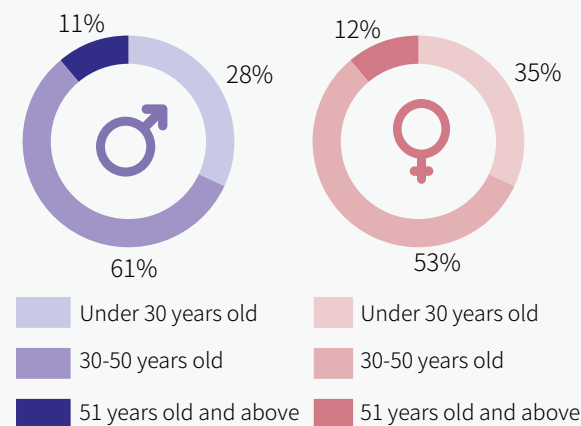


Highwealth Construction



Note: Employee statistics do not include contract workers.

Chyi Yuh Construction



Note: Employee statistics do not include contract workers.



New Hires and Departures

Highwealth Construction

2024 New Hire Rate: 16.2%

Year	2023		2024	
Gender	Male	Female	Male	Female
Under 30 years old	7	2	8	7
30-50 years old	13	12	11	16
51 years old and above	1	1	1	0
Subtotal	21	15	20	23
Total	36		43	
Total Number of Employees	277		265	
New Hire Rate	13.00%		16.2%	

2024 Employee Turnover Rate: 20.75%

Year	2023		2024	
Gender	Male	Female	Male	Female
Under 30 years old	5	2	5	6
30-50 years old	15	13	20	18
51 years old and above	1	2	4	2
Subtotal	21	17	29	26
Total	38		55	
Total Number of Employees	277		265	
Employee Turnover Rate	13.72%		20.75%	

Chyi Yuh Construction

2024 New Hire Rate: 48.28%

Year	2023		2024	
Gender	Male	Female	Male	Female
Under 30 years old	114	45	89	41
30-50 years old	132	24	152	15
51 years old and above	25	0	22	4
Subtotal	271	69	263	60
Total	340		323	
Total Number of Employees	571		669	
New Hire Rate	59.54%		48.28%	

2024 Employee Turnover Rate: 34.37%

Year	2023		2024	
Gender	Male	Female	Male	Female
Under 30 years old	66	27	73	32
30-50 years old	89	30	85	26
51 years old and above	25	4	14	0
Subtotal	180	61	172	58
Total	241		230	
Total Number of Employees	571		669	
Employee Turnover Rate	42.20%		34.37%	

5.3 Employee Communication and Benefits

Highwealth Employee Benefits

Holiday Bonuses	Travel Subsidy	Companion Leave	Children's Scholarships
Bonuses provided for Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year.	Depending on the company's financial status, a travel subsidy is generally provided once a year.	To facilitate employees in accompanying young children or participating in family activities, eligible employees may adjust their working hours to 08:00 - 17:00.	Scholarships are available for employees' children.
Flexible Working Hours		Wedding and Funeral Subsidy	Health Checkups
To support employees on the first day of kindergarten or elementary school for their children, the Company provides a "half-day paid leave," enabling them to accompany their children through these important life moments with peace of mind.		Subsidies for employee weddings and funerals.	General health checkups are conducted once a year, while senior employees receive a comprehensive checkup every two to three years.
Uniforms	Club Activities	Performance Bonuses and Profit Sharing	Emergency Loans and Assistance
Employees are provided with winter and summer uniforms.	A monthly subsidy of NTD 5,000 is provided for various clubs	Two performance bonuses and one profit-sharing payout are provided each year.	In the event of a disaster affecting an employee or their family, Highwealth offers interest-free emergency loans of up to NTD 30,000 and emergency relief funds to help with financial difficulties
Massage services for the visually impaired		Team Building	
Each employee may book a 15-minute massage session every Thursday between 9:00 a.m. and 5:00 p.m. to relieve fatigue and stress accumulated from long working hours. The annual total reached approximately 1,008 service sessions, amounting to about 252 service hours.		<p>Year-end activities: A 2-day, 1-night year-end event was organized at Leofoo Village Theme Park in Guanxi for the Northern region, and another 2-day, 1-night year-end event was held at Janfusun Fancyworld for the Central and Southern regions.</p> <p>Employee team-building and year-end activities: A 2-day, 1-night group training conference was held at The Great Roots Forestry Spa Resort in Sanxia, New Taipei City. The Company specially organized this in-depth team-building event, which featured a year-end banquet, team competitions, environmental protection activities, and ecological experiences, leaving employees with unforgettable memories.</p>	

Retirement System

Highwealth Construction has established an "Employee Retirement Plan." The retirement system follows the provisions of the Labor Standards Act and calculates retirement pensions accordingly. Since July 1, 2005, in line with the implementation of the Labor Pension Act, employees who chose the old pension system have had 6% of their monthly salaries deposited into a labor retirement reserve account at the Bank of Taiwan. For employees who chose the new pension system, 6% of their monthly salaries are contributed to their individual labor pension accounts at the Bureau of Labor Insurance. As of December 31, 2024, a total of NTD 38.09 million has been set aside for employees under the old pension system.

Employee Grievance Channels

Highwealth Construction conducts employee satisfaction surveys and has established a variety of grievance channels, such as the internal Line messaging app, grievance hotlines, annual evaluations, cross-department evaluations, and employee email suggestion boxes, to promptly understand and resolve employee issues. In 2024, Highwealth did not experience any legal disputes resulting in financial losses due to violations of labor laws.

Letter to the President ▶

Direct communication channels between employees and top management allow the president to fully understand the voices of employees.

Employee Meetings ▶

Various employee communication mechanisms are provided through labor-management meetings, occupational welfare meetings, supervisor meetings, department meetings, annual employee feedback submissions, and training sessions.

Grievance Mailbox ▶

Mailbox letters are submitted with names, and upon receiving the letters, an internal company investigation is initiated to understand the incident and its outcome

HR Communication Channels ▶

On a day-to-day basis, employees can report issues in real time via messaging apps, phone calls, or emails

Employee Satisfaction Survey

To understand employees' perceptions of the Company in areas such as working environment, welfare policies, management, teamwork, personal involvement, and job satisfaction, Highwealth Construction conducted its first employee satisfaction survey this year. An anonymous questionnaire with both quantitative and open-ended questions was distributed via Google Forms to 250 employees, achieving a response rate of 84%. The results showed that satisfaction levels in all categories exceeded 80%. Feedback was analyzed and improvement recommendations were proposed to strengthen employee relations, enhance satisfaction and cohesion, and serve as a basis for future policy optimization and implementation.

Employee satisfaction survey results

Working Environment	Satisfaction rate 80%	► Improvements are needed in areas such as space comfort, equipment renewal, and temperature control
Benefits policy	Satisfaction rate 82.5%	► Enhancements are also required in extending on-site medical services to other counties and cities, as well as expanding massage and stress relief services
Managerial management	Satisfaction rate 84%	► Fairness and encouraging skills growth can still be improved
Teamwork	Satisfaction rate 80%	► There is room for further optimization of resource support and cross-department collaboration tools
Personal Participation		► While most employees have participated in activities, improvements can be made in scheduling and activity diversity ► Stronger promotion and participation incentives (such as rewards or prize draws) are needed ► Employee training participation rate: 100%
Job Satisfaction Rate	Satisfaction rate 81.9%	► Career development planning and internal job mobility mechanisms require enhancement
Open Opinion		► Improvements are needed in areas such as space comfort, equipment renewal, and temperature control ► Employees expect more two-way communication, trust-based empowerment, and fair evaluations from supervisors. ► Suggestions regarding systems and activities include more diversified benefits (such as subsidies for clubs and expanded health checkup items), flexible systems (such as working hours and leave arrangements), upgraded digital tools, and mental health support platforms.

5.4 Talent Development and Training

Highwealth Construction firmly believes that only happy and proactive employees can create greater value for customers and society, while also embodying the Company's core values in their daily work. To meet employees' developmental needs at different stages, Highwealth Construction and its subsidiaries have established a diverse training system, including onboarding programs and professional technical courses. Employees may voluntarily apply for courses or be assigned by supervisors based on business development needs, thereby enhancing professional skills and unlocking individual potential.

Training Programs

Technical Courses	Monthly professional training sessions designed for occupational safety and technical requirements.
Labor Safety Courses	Regular training programs following international standards like ISO.
Management Courses	Introduction of cross-management mechanisms.

Cross-Observation Mechanism:

A key aspect of employee training, involving significant human and material investment, often requiring days of work stoppage to facilitate observation and learning. The focus is on fostering integration capabilities, understanding the different positions of each project, and varying subcontractor management approaches. The ultimate goal is to standardize and synchronize project management requirements.

New Employee Training	
General Training	Professional Training
<ul style="list-style-type: none"> Ensures new employees understand the company's development history, management rules, safety and hygiene regulations, and quality assurance concepts. 	<ul style="list-style-type: none"> Before starting work, new employees receive instruction on professional knowledge and operational procedures.
On-the-Job Training and Continuing Education	
<ul style="list-style-type: none"> Every year, the company surveys the training needs of each department, creates training plans based on actual needs, and schedules training sessions accordingly. The company also provides ad-hoc training sessions based on employee needs, and employees may request or be assigned by supervisors to participate in external training as required by business needs. 	

Education and Training Distribution by Employee Category in Highwealth Construction and Chyi Yuh Construction

Employee Category	Content	Year (Highwealth Construction)		Year (Chyi Yuh Construction)	
		2022	2023	2024	2024
Senior Management	Total Training Hours	183	135	370	325
	Average Training Hours per Person	10.80	4.35	10	12.04
Mid-Level Management End of table	Total Training Hours	2,460	1,732	2,478	2470
	Average Training Hours per Person	9.85	1.37	6.31	6.35
Entry-Level Employees End of table	Total Training Hours	5,072	2,496	1,678	1,558
	Average Training Hours per Person	7.91	1.47	3.58	3.43

TALENT, in Taiwan – Talent Sustainability Action Alliance

Talent is the lifeblood of Highwealth's sustainable development. The company continuously provides opportunities and environments to cultivate the talent needed for corporate growth, adhering to the principles of "integrity" and "sustainable operation." Guided by the spirit of "innovation, quality, and service," Highwealth continues to improve business performance and pursue sustainable development. In response to the global focus on ESG, DEI, and corporate social responsibility for talent, Highwealth continued its participation in the 2024 third session of the "TALENT, in Taiwan - Talent Sustainability Action Alliance." At this critical moment, the initiative was further integrated with the Group's ESG philosophy, closely linking talent cultivation with corporate sustainability. This initiative not only showcases Highwealth's eagerness to attract talent but also demonstrates the company's commitment to sustainable talent recruitment internally. Through this initiative, Highwealth gains insights into external talent information in Taiwan, further expanding its recruitment channels and scope.



Highwealth is committed to upholding the following six key indicators of talent sustainability, with the goal of maintaining competitiveness amid the rapidly changing industry landscape.



5.5 Occupational Safety and Health

Highwealth Construction adheres to the philosophy of "Safety First, Corporate Sustainability and Development," actively aligning with international trends by establishing an occupational safety and health policy. The policy covers compliance with regulations, full employee participation, safety as a priority, and the goal of zero accidents. In 2024, Highwealth placed greater emphasis on strengthening safety training for new employees to enhance overall disaster prevention awareness, continuing to take solid steps toward eliminating occupational safety risks.

Compliance with Laws

Comply with the Occupational Safety and Health Act and related regulations.

Safety First

Prevent accidents, eliminate potential hazards, and ensure the safety and health of personnel.

Zero Accidents

Continuously improve the effectiveness of the OSH management system to achieve zero occupational accidents.

Full Participation

Promote the OSH management system so that all employees follow policies and plans, with full participation in preventing occupational hazards.

Standard Operating

1. OSH Management Plan
2. Environmental Safety Audit Standard Operating Procedure
3. Hazard Assessment Plan Standard Operating Procedure
4. Incident Reporting Form Standard Operating Procedure
5. Standard Operating Procedures for Labor Inspection Authorities at Construction Sites
6. OSH Policy Announcements
7. Third-Party Supplier Management Procedures
8. Procurement and Contract Management Procedures
9. Material Inspection, Acceptance, Handling, Storage, and Protection Procedures

Occupational Safety Management

Heat Injury

- Enhance ventilation under stuffy and hot working conditions.
- Establish rest areas with cooling, shade, drinking water, salt, fans, etc.
- Adjust work schedules to avoid midday operations.
- Reduce work hours during heat hazard tasks.
- Implement emergency response mechanisms.
- Lower the temperature in the workplace: Use fans and fine water mist to lower environmental temperature.
- Provide safety and health education on heat hazard prevention, encouraging loose, sweat-wicking, breathable, and light-colored clothing. Teach the causes, prevention, and emergency response for heat hazards.
- Increase patrols and monitor worker health.



Typhoon

- Prepare for typhoons by stocking sandbags, water pumps, and conducting inspections.
- Ensure all facilities and materials are secure.
- Check drainage systems for adequacy.
- Keep doors open to prevent collapse.



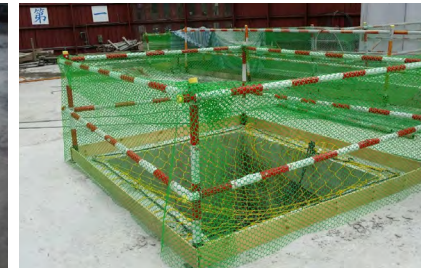
Earthquake

- Consider seismic factors during the design phase.
- Reinforce scaffolding and formwork support systems before operations.



Falls

- Where possible, shift high-altitude tasks to ground-level.
- Install protective railings, covers, safety nets, and ensure personnel use safety harnesses.
- Continuously draft improvement plans.



Cutting

- Ensure that cutting saws meet national standards and have safety labels.
- Do not remove safety guards.
- Avoid wearing cotton gloves while using cutting saws.



Falling Objects

- Secure materials firmly.
- To prevent suspended objects from falling, it is strictly prohibited for suspended loads to pass over personnel, and likewise, personnel are strictly prohibited from passing beneath suspended loads.
- Formulate a Continuous Improvement Plan



Collapse of Objects

- Ensure material stacking does not exceed 1.8 meters
- Strengthen retaining structures.



Contact with Hazardous Materials

- Improve ventilation.
- Provide appropriate personal protective equipment.
- Conduct environmental monitoring.



Electrocution

- Ensure electrical wires are elevated.
- Use certified circuit breakers with leakage protection.
- Regularly inspect the integrity of electrical wires and devices.
- Electrical appliances must be connected through a leakage circuit breaker before use





Occupational Safety and Health (OSH) Education and Training

Highwealth Construction places great importance on the ethics and core education of frontline personnel. Each year, professional contractors or senior supervisors are invited to provide specialized training for relevant work areas. Additionally, site managers and engineers are required to obtain the "OSH Card" and complete at least 6 hours of relevant courses. The Company continues to organize relevant training programs and periodically arranges educational site visits across the Northern, Central, and Southern construction areas. By observing and learning from the ongoing practices at different project sites, employees achieve mutual learning and growth, thereby striving to safeguard workplace safety. For professional licensing training (e.g., site managers, safety and health officers), employees are encouraged to participate in external education courses. The expertise and extensive knowledge of Highwealth's senior employees have led to them being entrusted as instructors for external safety and health training, contributing to industry exchange and sharing of experience.

Training courses	Training participants	Number of people	Hours	Total Training Hours
Structure of construction plans and planning techniques	Deputy director level and above	34	2	68
Case review of water leakage deficiencies	All Engineering Staff / Section Chief Level and Below (inclusive)	34	2	68
Occupational Safety Management and Practices in the Construction Industry	All Engineering Staff / Section Chief Level and Below (inclusive)	58	3	174
Preparatory work for construction commencement plans	Deputy director level and above	33	2	66
Key Considerations in Architectural Planning and Construction Drawings	Assistant Engineer/Engineer Level	53	2	106
Response to neighboring property damage	Deputy director level and above	36	1	36
Practical Management of Labor Safety and Health	Deputy director level and above	29	1	29
Principles for the Allocation of Occupational Safety Equipment (Standardized Facilities)	Assistant Engineer/Engineer Level	65	2	130
Review of Safety and Health Deficiencies / Occupational Accident Case Studies	Assistant Engineer/Engineer Level	65	1	65
Procedures for Handling Incidents of Violation of the Employment Service Act, Occupational Accidents, and Other Major Construction Site Incidents	All Engineering Staff / Section Chief Level and Below (inclusive)	50	1	50
Building Information Modeling (BIM) Review Notes	Assistant Engineer/Engineer Level	74	2	148

OSH Protective Measures

Implementation Stage	Protection Content
Preparatory work before commencing on-site construction.	<ul style="list-style-type: none"> ■ Issuance of Identification Cards to All Construction Personnel ■ Entry registration and signing ■ Completion of new worker safety training (1 hour). ■ Contractors' completion of safety and health education training (6 hours)
8:00 Morning Meeting	<ul style="list-style-type: none"> ■ All site managers participate, promoting safety and health policies and regulations ■ Track attendance of workers, check appropriate protective measures, and record on the OSH bulletin board
15:30 Subcontractor Coordination Meeting	A daily meeting attended by all site managers to review construction quality, worker performance, coordination matters between contractors, labor deployment for the next day, material scheduling, construction elevator usage, and occupational safety and health conditions.
17:00 Internal Meeting	Review of each person's work-related issues, quality progress, and OSH precautions.
Weekly Site Inspections	Each week, the director leads engineers on a site inspection, recording issues and assigning responsibility to relevant workers for corrections. Inspection covers safety, hygiene, construction quality, and material storage. The responsible worker must document before-and-after conditions and report to the director.
Coordination Meetings	Attended by responsible personnel, with subcontractors, foremen, and on-site supervisors participating during the 2nd and 4th weeks of each month.
Monthly OSH Awards	Monthly evaluations, with public recognition and encouragement for the best and most improved contractors.

A photograph of an Aloft Hotels building at night. The building is illuminated with warm lights, and its name 'aloft HOTELS' is visible on the facade. In the background, a city skyline is visible under a dark sky filled with colorful fireworks. A large, semi-transparent purple circle is overlaid on the bottom left corner of the image.

CH6

Deepening Public Welfare Development and Realizing Social Prosperity

6.1 Social Contribution

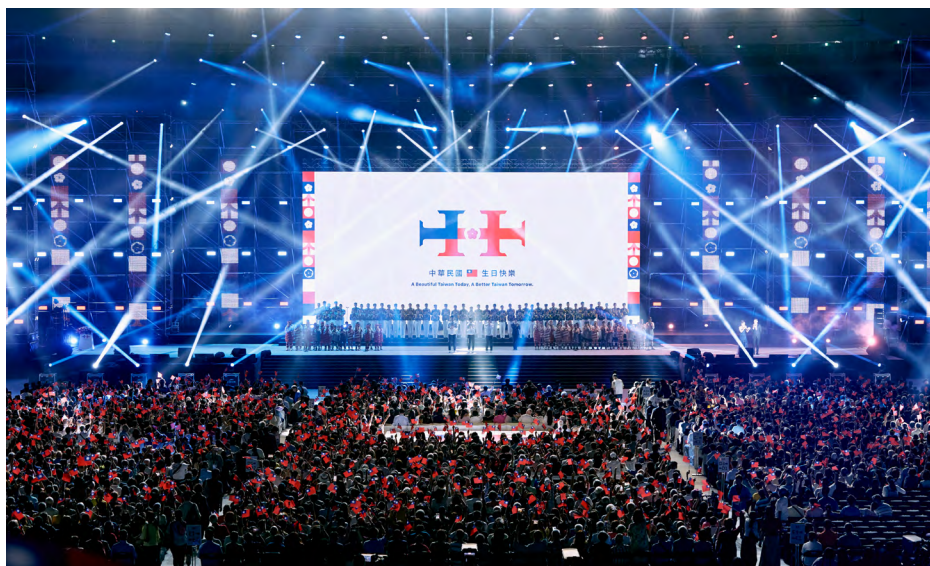
6.2 Revitalizing and Supporting Sports
Activities

6.3 Local Care and Regional Revitalization

6.4 Arts Development and Ecological Co-
Prosperity

6.1 Social Contribution

Highwealth Construction aims to become a model of excellence in the industry, striving to fulfill its social responsibilities while pursuing stable profitability and enhancing shareholder value. In addition to continuously providing safe and reliable construction products for consumers, in 2024 Highwealth invested NTD 7.25 million in sports revitalization projects, contributed NTD 5.25 million to co-organize the 2024 National Day Gala, and participated in the "My Carbon Reduction Passbook" initiative in Taipei, New Taipei, Keelung, and Taoyuan, sponsoring prizes worth approximately NTD 130,000. Through participation in social welfare initiatives and engagement with local communities, the Company is committed to creating a better and happier living environment for the public



2024 National Day Gala



Carbon Reduction Savings Account

Social Welfare Contributions by Highwealth Construction in the Past Three Years

Item	2022	2023	2024
Charity Support	NT\$5.93 million	NT\$7 million	NT\$ 7.25 million
Donations to Charitable Organizations	NT\$570 million	-	-
Sponsorship of Government and Local Events	NT\$3 million	-	NT\$ 5.25 million

Project	Donation Amount (NT)	Duration
Department of Sports, Taipei City Government -- Co-sponsored the Taipei Highwealth Baseball Team	NT\$4 million	9 years
Association of Cross-Strait Exchange Athletics, Culture and Education -- Title sponsor of the 2024 Highwealth Summit Youth Basketball Invitational	NT\$2.85 million	3 years
2024 Fu Jen Cup New Southbound Basketball Tournament	NT\$200,000	2 years
Tainan City Yizai Elementary School baseball team	NT\$50,000	4 years
Taipei Municipal Minzu Experimental High School Football Team	NT\$50,000	10 years
Taipei City Ming Dao Elementary School soccer team	NT\$50,000	6 years
New Taipei Municipal Jian-shan Junior High School Baseball Team	NT\$50,000	-

6.2 Revitalizing and Supporting Sports Activities

Supporting Team Development and Integrating Social Care

In April 2016, Highwealth Construction officially collaborated with the Taipei City Government to sponsor the adult baseball team, which was renamed the "Taipei Highwealth Baseball Team," marking the first naming sponsorship of its kind in Taiwan. From 2019 to 2024, Highwealth sponsored the Taipei City Baseball Team under a naming rights agreement of NTD 4 million per year, totaling NTD 33 million. The team competed under the name "Taipei Highwealth" in events such as the Division A Spring League and the Popcorn Baseball League.

In addition to participating in games, players of the Taipei Highwealth Baseball Team frequently take part in various public welfare activities. Through sports and team spirit, they promote social care, extend the power of warmth, and engage in a wide range of social issues.



Mid-Autumn with Love, Swinging the Bat to Spread Warmth

On September 6, 2024, the Taipei Highwealth Baseball Team visited the Children Are Us Foundation Jiancheng Workshop, where they joined 16 children with disabilities to experience the assembly of Mid-Autumn Festival gift boxes. Guided by the children serving as little instructors, the players learned the packaging process and led the children in enjoying the fun of tee-ball batting and pitching, creating a warm and lively atmosphere. This "Mid-Autumn with Love, Swinging the Bat to Spread Warmth" event not only demonstrated the team's commitment to public welfare but also allowed the children to experience the joy and sense of accomplishment brought by sports.



Highwealth Why Not Me Youth Basketball Invitational

Highwealth has long supported sporting events, and in 2024 once again served as the title sponsor of the "Why Not Me Youth Basketball Invitational," inviting the top eight HBL and UBA teams in Taiwan. A total of 600 players competed at the peak of competition, attracting tens of thousands of spectators and generating more than ten million online views across major platforms, making it a highly followed event among young audiences. This year, teams from Japan, the Philippines, Malaysia, and Singapore were also invited to Taiwan to compete and exchange with Taiwanese teams. In addition to enhancing basketball skills and learning the spirit of teamwork, the event promoted international exchange, helping Taiwanese students broaden their global perspectives while fostering both competition and collaboration to become well-rounded student-athletes.



6.3 Local Care and Regional Revitalization

In 2024, the "Volunteer Leave" program continued to be implemented, with employees actively participating in volunteer services such as mountain cleanups and caring for disadvantaged groups. These efforts not only brought positive energy to society but also provided employees with a profound sense of inner fulfillment and recognition of value. Through hands-on participation in public welfare initiatives, many colleagues expressed that they have come to cherish everyday life more and to reconsider the connection between individuals and society, which in turn has sparked greater positive action. Institutionalized support has made public welfare participation no longer a distant ideal but a sustainable part of daily life that every employee can put into practice.

As of the end of 2024, employees participated in 12 public welfare activities through the Volunteer Leave program, accumulating 202.5 service hours. Highwealth Construction will continue to deepen the Company's positive contributions to society through concrete actions and actively respond to stakeholders' expectations for sustainable operations.

1 Environmental Protection

Environmental protection:

Employees can form volunteer teams to participate in tree planting, beach cleanups, and other environmental protection activities, contributing to increasing forest coverage, reducing plastic waste, and enhancing the sustainability of local ecosystems

Resource conservation:

By engaging in activities such as resource recycling and energy-saving campaigns, employees can raise awareness of resource conservation and promote sustainable development

2 Social Care

Community engagement:

Through volunteer services, strong connections are built with local communities, while providing support to local schools, medical institutions, or other charitable organizations, thereby improving the quality of life within the community

Course training:

Employees can organize volunteer teams to participate in social welfare-related training programs, instilling a spirit of social care in employees

3 Corporate Governance

Employee mission:

Volunteer services also promote employee participation, strengthen corporate culture, foster closer teamwork, and enhance employee loyalty and sense of purpose

Image and reputation:

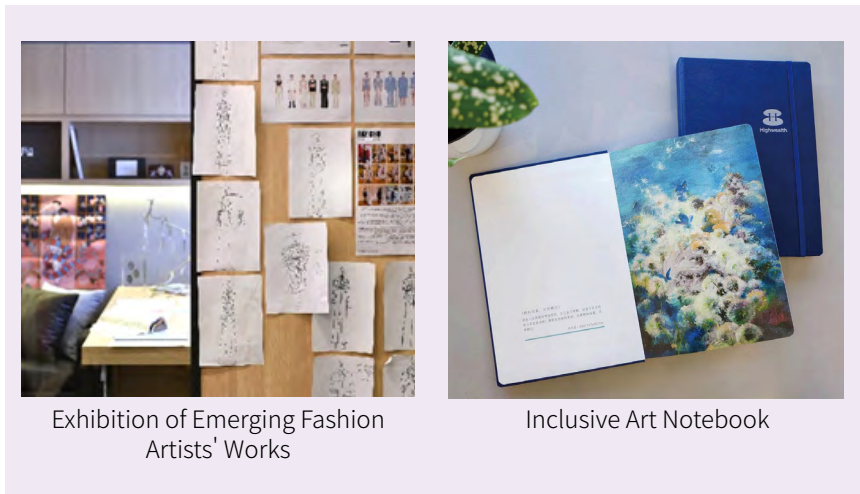
Publicly showcasing the outcomes and impact of volunteer work demonstrates the company's commitment to corporate social responsibility, improving its image and reputation

6.4 Arts Development and Ecological Coexistence

Promoting the arts by supporting charitable galleries and emerging artists

"Showart" is a non-profit charitable gallery dedicated to providing professional exhibition resources for artists with cerebral palsy, Down syndrome, ADHD, developmental delays, self-taught artists, and senior artists. Highwealth Construction collaborated with Showart on the "Inclusive Art Notebook" project, which not only promotes artistic works but is also designed by the Printing Technology Research Institute and printed on eco-friendly paper. This initiative sets an example for the construction industry in fostering positive social energy.

Highwealth Construction also supports the exhibition and promotion of works by emerging domestic fashion artists. The Company assisted emerging fashion designer Ray Chu in establishing his eponymous brand "RAY CHU." Highwealth Construction provided space for design layouts and brand showcases, and together they launched the "RAYCHU x Highwealth Construction" co-branded tote bag, with the hope of jointly advancing Taiwan's emerging design power.



Exhibition of Emerging Fashion Artists' Works

Inclusive Art Notebook

Ecological Protection

Highwealth Construction promotes ESG sustainability and the concept of arts and cultural development by commissioning the ETtoday News Cloud team to host the "Beauty of Taichung Central Park - Sustainability in Focus" photography competition. The event attracted more than 782 entries from across Taiwan. Through digital media news features and social media exposure, the competition encouraged the public to engage with cultural and artistic activities, while fostering a closer connection with greenery and experiencing the natural beauty of the Taichung Shuinan Central Park living area.

In addition, Highwealth Construction collaborated with National Geographic magazine, inviting its editorial team to conduct feature interviews and video reports that highlight the cultural life of the Museum Park Special District.



An award ceremony was held for the "Beauty of Taichung Central Park - Sustainability in Focus" photography competition

In collaboration with National Geographic Magazine, a special feature was published on the National Museum of Taiwan History, accompanied by the provision of exhibition space to showcase works by National Geographic contributing photographers.





Appendix

Appendix 1: Global Sustainability Reporting Standards – GRI Content Index

Disclaimer	Highwealth Construction has reported the content for the period from January 1, 2024, to December 31, 2024, in accordance with GRI standards.				
GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI industry standards	N/A				
GRI standards	Disclosure items		Corresponding sections	Page numbers	Note
GRI 2: General Disclosures 2021	Organization and reporting practices				
	2-1	Organization details	About Highwealth Construction	6	
	2-2	Entities included in the organization's sustainability reporting	About the Report	3	
	2-3	Reporting period, frequency, and contact person	About the Report	3	
	2-4	Restatement of information	About the Report	3	
	2-5	External assurance/verification	About the Report	3	
	Activities and workers				
	2-6	Activities, value chain and other business relationships	Business Outlook	7	
	2-7	Employees	5.2 Human Resources Overview	54	
	2-8	Non-employee workers	5.2 Human Resources Overview	54	
	Governance				
	2-9	Governance structure and composition	2.3 Organizational Structure	22	
	2-10	Nomination and selection of the highest governance body	2.3 Organizational Structure	22	
	2-11	Chair of the highest governance body	2.3 Organizational Structure	22	
	2-12	Role of the highest governance body in overseeing impact management	2.3Organizational Structure	22	
	2-13	Person in charge of impact management	2.3 Organizational Structure	22	
	2-14	Role of the highest governance body in sustainability reporting	2.2.3 Functional Committees	39	Please refer to the Chinese version of the report.

GRI standards	Disclosure items		Corresponding sections	Page numbers	Note
GRI 2: General Disclosures 2021	2-15	Conflicts of Interest	2.2. Ethical Corporate Management	20	
	2-16	Communication of key material events	1.4 Stakeholder Engagement	15	
	2-17	Collective expertise of the highest governance body	2.3 Organizational Structure	22	
	2-18	Performance evaluation of the highest governance body	2.2 Ethical Corporate Management	20	
	2-19	Remuneration policy	2.2.3 Functional Committees	39	Please refer to the Chinese version of the report.
	2-20	Remuneration decision process	2.2.3 Functional Committees	39	
	2-21	Annual total remuneration ratio	5.1.4 Average Salary	104	Please refer to the Chinese version of the report.
	Strategies, policies and practices				
	2-22	Statement of sustainability strategy	Business Outlook	7	
	2-23	Policy commitments	2.1.1 Business Strategy and Prospects	31	Please refer to the Chinese version of the report.
	2-24	Inclusion of policy commitments	2.1.1 Business Strategy and Prospects	31	Please refer to the Chinese version of the report.
	2-25	Procedures for addressing negative impacts	1.4 Stakeholder Engagement	15	
	2-26	Mechanisms for seeking advice and raising concerns	5.3 Employee Communication and Benefits	57	
	2-27	Legal compliance	3.2 Legal Compliance	35	
	2-28	Membership in associations	1.4 Stakeholder Engagement	15	
	Stakeholder engagement				
	2-29	Stakeholder engagement approach	1.4 Stakeholder Engagement	15	
	2-30	Collective bargaining agreements	1.4 Stakeholder Engagement	15	

Appendix 2: Sustainability Accounting Standards Board (SASB) Index Reference Table

Highwealth Construction has selected applicable indicators from the Sustainability Accounting Standards (SASB) Materiality Map, based on the industry classification results from the SASB official website. From 11 sectors and 77 industries, the following indicators were chosen for disclosure:

Sector: Infrastructure

Industry: Home Builders

Disclosure topic	Indicator code	Disclosure indicator	Nature	Description	Page numbers
Land use and ecological Impact	IF-HB-160a.1	(1) Number of land plots delivered and (2) Number of housing units delivered in the re-developed areas	Quantitative	1.Delivered land area: 42,808.58 ping 2.Delivered housing units: 13,839 units	Refer to the left column.
	IF-HB-160a.2	(1) Number of land plots delivered and (2) Number of housing units delivered in the (extremely) high water withdrawal areas	Quantitative	Taiwan is not classified as a high water withdrawal area, and Highwealth Construction has not delivered land or housing in such areas.	Refer to the left column.
	IF-HB-160a.3	Monetary losses due to environmental regulation litigation	Quantitative	Highwealth Construction's total monetary loss due to lawsuits related to environmental regulations in 2024 was NT\$0. As Highwealth is not the actual contractor, any violations of environmental regulations are handled by the construction firms, which receive notices from regulatory agencies and pay fines independently. Highwealth Construction currently has no such lawsuits.	Refer to the left column.
	IF-HB-160a.4	Discussion on integrating environmental considerations into location selection, site construction, and development	Qualitative	Highwealth Construction considers the following during site selection: 1.Whether the site is affected by geological contamination (if so, the site will not be developed). 2.For sites in geologically sensitive areas, structural design will be specially reinforced. 3.The development of the site follows building regulations to ensure that neighboring communities' solar access rights are not impacted. Site construction avoids ecologically sensitive areas, contaminated soil, and geologically fragile zones. Environmental monitoring is conducted, and relevant countermeasures are evaluated based on monitoring and survey results.	Refer to the left column.

Disclosure topic	Indicator code	Disclosure indicator	Nature	Description	Page numbers
Worker health and safety	IF-HB-320a.1	(1) Total Recordable Incident Rate (TRIR) and (2) Fatality Rate for (a) direct employees and (b) contract employees	Quantitative	1.The accident rate and death rate of direct employees in 2024 are 0%. 2.The accident rate and death rate of contract employees in 2024 are 0%.	Refer to the left column.
Building resource efficiency	IF-HB-410a.1	(1) Number of homes with HERS® Index scores and (2) average score	Quantitative	No statistics or disclosures were made regarding this indicator in 2024.	Refer to the left column.
	IF-HB-410a.2	Percentage of water fixtures meeting WaterSense® certification standards	Quantitative	No statistics or disclosures were made regarding this indicator in 2024.	Refer to the left column.
	IF-HB-410a.3	Green buildings certified by third-party organizations Number of standard housing units delivered	Quantitative	Quantitative Highwealth Construction delivered a total of 0 housing units certified with the EEWB Green Building Label.	Refer to the left column.
	F-HB-410a.4	Explanation of how resource efficiency is integrated into home design to benefit customers, and a description of associated risks and opportunities	Discussion and analysis	See section 3.2 Product Planning and Development.	Refer to the left column.
Community impact and development	IF-HB-410b.1	Description of how proximity to infrastructure, services, and economic centers influences site selection and development decisions	Discussion and analysis	The 2024 Highwealth Construction Sustainability Report does not disclose information regarding the impact of proximity to facilities and economic centers on site selection and development decisions. For more information, please visit Highwealth Construction's website.	Refer to the left column.
	IF-HB-410b.2	(1) Number of land plots delivered and (2) Number of housing units delivered in developable areas	Quantitative	1.Total delivered land area: 42,808.58 ping 2.Delivered housing units: 13,839 units Note: *Developable Areas: Idle or underutilized land with existing infrastructure such as roads, power lines, sewers, and water services.	Refer to the left column.
	IF-HB-410b.3	(1) number of delivered housing units and (2) average density in high-density development areas	Quantitative	1.Total number of delivered housing units: 13,839 units 2.Average density is 0.0603 units per square meter Note: Since Taiwan's regulations have not defined high-density development areas, Highwealth Construction discloses information based solely on the existing delivered area and number of units.	Refer to the left column.



Disclosure topic	Indicator code	Disclosure indicator	Nature	Description	Page numbers
Climate Change Adaptation	IF-HB-420a.1	Number of land plots in 100-year flood zones	Quantitative	Taiwan is not classified as a 100-year flood zone, and Highwealth Construction does not hold land in these areas.	Refer to the left column.
	IF-HB-420a.2	Climate change risk exposure analysis, describing systemic risk exposure and risk mitigation strategies	Discussion and analysis	See section 4.5 Climate Change Risk Response.	Refer to the left column.
Activity indicators	IF-HB-000.A	Contract land area	Quantitative	69407.37 ping	Refer to the left column.
	IF-HB-000.B	Number of delivered housing units	Quantitative	13,839 units	Refer to the left column.
	IF-HB-000.C	Number of active sales communities	Quantitative	5	Refer to the left column.

SASB Materiality Map: <https://materiality.sasb.org/>

SASB official website: <https://www.sasb.org>

Appendix 3: Independent Assurance Report



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會計師獨立確信報告

興富發建設股份有限公司 公鑒

確信範圍

本會計師接受興富發建設股份有限公司（以下簡稱興富發建設）之委任，對2024年度永續報告書中所選定之永續績效資訊（以下稱「標的資訊」），執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準

有關興富發建設之標的資訊及其適用基準詳列於附件一。

管理階層責任

興富發建設管理階層之責任係依據適當之基準編製標的資訊，包括參考全球永續性報告協會(Global Reporting Initiatives, GRI)所發布之2021年GRI 準則(GRI Standards)。興富發建設管理階層應選擇所適用之基準，並對標的資訊在所有重大方面是否依據該適用基準報導負責，此責任包括建立及維持與標的資訊編製有關之內部控制、維持適當之記錄並作成相關之估計，以確保標的資訊未存有等因於舞弊或錯誤之重大不實表達。

本事務所責任

本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師依照財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行有限確信工作，以對標的資訊是否存在重大不實表達出具有限確信報告。本會計師依據專業判斷，包括對等因於舞弊或錯誤之重大不實表達風險之評估，以決定確信程序之性質、時間及範圍。

本會計師相信已取得足夠及適切之證據，以作為表示有限確信結論之基礎。

會計師之獨立性及品質管理

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

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

所執行程序之說明

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

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

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

本會計師所執行之程序包括：

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

先天限制

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

結論

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

其他事項

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

安永聯合會計師事務所

會計師：呂倩雯

民國一一年七月三十一日



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附件一：

編號	章節	內文標題	標的資訊		適用基準	
1	5.1	人力資源概況	男性各年齡層比例		興富發 2024 年度 員工人數依照各 年齡層及性別統 計。	
			30 歲以下（含）	14.9%		
			31-50 歲	55.3%		
			51 歲以上（含）	29.8%		
			女性各年齡層比例			
			30 歲以下（含）	12.6%		
			31-50 歲	68.9%		
			51 歲以上（含）	18.5%		
註：員工人數統計不包含約聘員工人數						
2	2.2	公司治理	2024 年董事及獨立董事針對誠信經營、公司治理與法令遵循等相關課程，進修時數達 45 小時。		興富發 2024 年度 董事及獨立董事 之進修時數統計。	
3	6.1	社會回饋	項目	捐助金額	興富發 2024 年度 有關全年度社會 投入之捐贈資料 統計。	
			補助 2024 年國慶晚會	525 萬		
			臺北市府體育局-合作冠名臺北興富發棒球隊	400 萬		
			中華文化教育暨體育交流促進會-冠名贊助 2024 興富發登峰造極青年籃球邀請賽	285 萬		
			2024 輔仁盃新南向國際籃球邀請賽	20 萬		
			臺南市億載國小棒球隊	5 萬		
			臺北市民族國中足球隊	5 萬		
			臺北市明道國小足球隊	5 萬		
4	5.3	人才發展與訓練	員工類別	年度/內容	2024	興富發 2024 年度 有關全年度各職 階員工區分之教 育訓練時數統計。
			高階主管	總受訓時數	370	
				平均受訓時數	10.00	
			中階主管	總受訓時數	2,478	
				平均受訓時數	6.31	
			一般員工	總受訓時數	1,678	
				平均受訓時數	3.58	

Independent Limited Assurance Report

Translation Disclaimer

This English version of the Independent Assurance Report is a translation prepared by Highwealth Construction Corporation (Highwealth) for reference purposes only.

The official assurance report was issued in Chinese.

This English translation does not include the audit firm's logo, signature, or any professional marks, and shall not be regarded as an official assurance report issued by the external assurance provider.

Highwealth Construction Corp. and certain subsidiaries (collectively referred to as "Highwealth Construction") commissioned an external assurance provider to conduct a limited assurance engagement on the Greenhouse Gas Statement for the period from January 1 to December 31, 2024.

The Greenhouse Gas Statement is presented in Attachment 1.

Responsibilities of Highwealth Construction for the Greenhouse Gas Statement

Highwealth Construction is responsible for preparing the Greenhouse Gas Statement in accordance with ISO 14064-1:2018 "Greenhouse gases — Part 1: Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals" (hereinafter "ISO 14064-1:2018"), and for designing, implementing, and maintaining internal control relevant to the preparation of the Greenhouse Gas Statement to ensure that it is free from material misstatement, whether due to fraud or error.

As described in Note 6 to the Greenhouse Gas Statement, the quantification of greenhouse gases is subject to inherent uncertainty, primarily because the scientific knowledge used to determine emission factors is incomplete and because the reported figures aggregate emissions from different greenhouse gases. The data and methods used to estimate greenhouse gas emissions may also give rise to measurement uncertainty, as different measurement techniques may produce materially different results, thereby affecting the quantified information.

Limited Assurance Conclusion

The official Chinese assurance report states that the Greenhouse Gas Statement for the period has been prepared, in all material respects, in accordance with ISO 14064-1:2018.

This English translation provides only a factual description based on the official Chinese version.

As described in the official Chinese assurance report, assurance procedures performed on a sampling basis have inherent limitations, and not all misstatements—whether due to fraud or error—may be detected.

Information Referenced from the Official Conclusion

The official conclusion issued in the Chinese assurance report states the external assurance provider's findings.
This English translation does not reproduce the professional conclusion, opinion, or wording of the external assurance provider.
For the authoritative conclusion, please refer to the official Chinese version.

Other Matter

According to the official Chinese assurance report, the external assurance provider has no obligation to perform additional procedures for changes made by Highwealth to the subject matter or criteria after the issuance of the original report.
This English translation provides only a factual summary of the stated matter.

Attachment 1:

No.	Chapter	Heading	Subject Matter Information		Applicable Criteria
1	5.1	Human Resource Overview	Ratio of male employees by age group		Highwealth's 2024 statistics on the number of employees are compiled by age group and gender.
			Age 30 and under	14.9%	
			31 to 50 years old	55.3%	
			Age 51 and over	29.8%	
			Ratio of female employees by age group		
			Age 30 and under	12.6%	
			31 to 50 years old	68.9%	
			Age 51 and over	18.5%	
			Note: Statistics on the number of employees exclude contract employees.		
2	2.2	Corporate Governance	In 2024, directors and independent directors completed 45 hours of continuing education in courses related to ethical corporate management, corporate governance, and legal compliance.		Statistics on the 2024 continuing education hours of Highwealth's directors and independent directors.
3	6.1	Social Contribution	Item	Amount Donated	Statistics on Highwealth's 2024 donations related to social investment for the year.
			Subsidy for the 2024 National Day Evening Gala	5.25 million	
			Taipei City Government Department of Sports — title partnership of the Taipei Highwealth Baseball Team	4 million	
			Association of Cross-Strait Exchange Athletics, Culture and Education — title sponsorship of	2.85 million	

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			the 2024 Highwealth “Scaling the Summit” Youth Basketball Invitational			
			2024 Fu Jen Cup New Southbound International Basketball Tournament	200,000		
			Tainan Municipal Anping District Yizai Elementary School Baseball Team	50,000		
			Taipei Municipal Minzu Experimental Junior High School Soccer Team	50,000		
			Ming Dao Elementary School Soccer Team, Taipei City	50,000		
4	5.3	Talent Development and Training	Employee Category	Year/Content	2024	Statistics on Highwealth’s 2024 training hours by employee rank for the year.
			Senior Managers	Total training hours	370	
				Average training hours	10.00	
			Mid-level Managers	Total training hours	2,478	
				Average training hours	6.31	
			General Employees	Total training hours	1,678	
				Average training hours	3.58	

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Appendix 4: Greenhouse Gas(GHG) Assurance Report

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會計師有限確信報告

興富發建設股份有限公司 公鑒：

本會計師受託執行興富發建設股份有限公司及其部分子公司（以下簡稱「興富發建設公司」）民國 113 年 1 月 1 日至 12 月 31 日溫室氣體聲明之有限確信案件，該溫室氣體聲明請詳附件一。

興富發建設公司對溫室氣體聲明之責任

興富發建設公司之責任係依照國際標準組織（International Organization for Standardization, ISO）發布之 ISO 14064-1：2018「溫室氣體—第一部分：規範組織層級溫室氣體排放量及移除量之量化與報導」（以下簡稱 ISO 14064-1：2018）編製溫室氣體聲明，且設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有導因於舞弊或錯誤之重大不實表達。

如溫室氣體聲明附註 6 所述，溫室氣體之量化受先天不確定性之影響，此主要係因用以決定排放係數之科學知識並不完整，以及報導之數值須彙總不同溫室氣體之排放。估計溫室氣體排放所依據之資料及使用的方法亦可能導致衡量不確定性，因不同的衡量技術可能產生重大不同的衡量結果，而使量化資訊受衡量不確定性的影響。

會計師之獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本會計師所隸屬會計師事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管

理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3410 號「溫室氣體聲明之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對第一段所述興富發建設公司溫室氣體聲明是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3410 號之規定，本有限確信案件工作包括評估興富發建設公司採用 ISO 14064-1：2018 編製溫室氣體聲明之妥適性、評估溫室氣體聲明導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述興富發建設股份有限公司溫室氣體聲明所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查、分析性程序、對量化方法與報導政策是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

1. 已透過查詢，取得對興富發建設公司與排放量化及報導攸關之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計，取得該等控制作業付諸實行之證據或測試其執行有效性。
2. 已評估興富發建設公司建立估計方法之適當性及一致性。然而，所執行程序並未包含測試估計所依據之資料或單獨建立會計師之估計，以評估興富發建設公司所作之估計。
3. 已抽選實地訪查 9 個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及該等據點所適用之攸關假設。對於執行實地訪查據點之選擇，已考量該等據點之排放對總排放之貢獻、排放源性質。所執行程序不包含測試該等據點用以蒐集及彙整設施資料之資訊系統或控制。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對興富發建設公司溫室氣體聲明在所有重大方面，是否依照 ISO 14064-1：2018 編製，表示合理確信之意見。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述興富發建設公司民國 113 年 1 月 1 日至 12 月 31 日溫室氣體聲明在所有重大方面有未依照國際標準組織（International Organization for Standardization, ISO）發布之 ISO 14064-1：2018「溫室氣體－第一部分：規範組織層級溫室氣體排放量及移除量之量化與報導」編製而須作修正之情事。

其他事項

本確信報告出具後，興富發建設公司對任何確信標的或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

使用限制

本確信報告僅供興富發建設股份有限公司使用，不得作為其他用途或分送其他人士。

勤業眾信聯合會計師事務所

會計師 陳 盈 州

陳盈州



中 華 民 國 114 年 7 月 31 日

Independent Limited Assurance Report

Translation Disclaimer

This English version of the Independent Assurance Report is a translation prepared by Highwealth Construction Corporation (Highwealth) for reference purposes only.

The official assurance report was issued in Chinese.

This English translation does not include the audit firm's logo, signature, or any professional marks, and shall not be regarded as an official assurance report issued by the external assurance provider.

Highwealth Construction Corp. and certain subsidiaries (collectively referred to as "Highwealth Construction") commissioned an external assurance provider to conduct a limited assurance engagement on the Greenhouse Gas Statement for the period from January 1 to December 31, 2024.

The Greenhouse Gas Statement is presented in Attachment 1.

Responsibilities of Highwealth Construction for the Greenhouse Gas Statement

Highwealth Construction is responsible for preparing the Greenhouse Gas Statement in accordance with ISO 14064-1:2018 "Greenhouse gases — Part 1: Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals" (hereinafter "ISO 14064-1:2018"), and for designing, implementing, and maintaining internal control relevant to the preparation of the Greenhouse Gas Statement to ensure that it is free from material misstatement, whether due to fraud or error.

As described in Note 6 to the Greenhouse Gas Statement, the quantification of greenhouse gases is subject to inherent uncertainty, primarily because the scientific knowledge used to determine emission factors is incomplete and because the reported figures aggregate emissions from different greenhouse gases. The data and methods used to estimate greenhouse gas emissions may also give rise to measurement uncertainty, as different measurement techniques may produce materially different results, thereby affecting the quantified information.

Limited Assurance Conclusion

The official Chinese assurance report states that the Greenhouse Gas Statement for the period has been prepared, in all material respects, in accordance with ISO 14064-1:2018.

This English translation provides only a factual description based on the official Chinese version.



Attachment 1

Highwealth Construction Corporation

Greenhouse Gas Statement

January 1 to December 31, 2024

The greenhouse gas emissions of Highwealth Construction Corporation (hereinafter the Company) for the period from January 1 to December 31, 2024 are as follows:

Unit: metric tons of carbon dioxide equivalent (tCO₂e)

Categories of Greenhouse Gas Emissions	Emissions
Category 1 Direct greenhouse gas emissions and removals	3,271.8446
Category 2 Indirect greenhouse gas emissions from imported energy (location-based approach)	16,537.0618
Total	19,808.9064

Note 1: Basis of preparation of this Statement

The Company's Greenhouse Gas Statement for January 1 to December 31, 2024 (hereinafter this Statement) was prepared based on a greenhouse gas inventory conducted in accordance with ISO 14064-1:2018 "Greenhouse gases — Part 1: Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals." As the 2023 inventory results disclosed only the offices of the parent company, and in view of regulatory requirements and the completeness and accuracy of inventory data, 2024 is established as the Group's base year for greenhouse gas inventory. The Company sets a materiality threshold of 5% as the basis for determining whether errors, omissions, or misstatements could materially affect decision-making.

Note 2: Organizational boundary and reporting boundary

The Company sets the greenhouse gas organizational boundary using the operational control approach, encompassing the locations of the parent company and subsidiaries (see Attachment 1). Under the operational control approach, the Company recognizes 100% of emissions covered within the operational scope owned and controlled by the Company.

The reporting boundary of this Statement includes all direct greenhouse gas emissions and removals (Category 1) and indirect greenhouse gas emissions from imported energy (Category 2).

Note 3: Types of greenhouse gas emissions and identification of emission sources

The types of greenhouse gas emissions included in this Statement comprise carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃), all expressed in metric tons of carbon dioxide equivalent (CO₂e).

The Company's emission sources are as follows:

Category 1: Direct greenhouse gas emissions and removals

Refers to emissions from sources owned or controlled by the Company, including stationary combustion sources, mobile combustion sources, and fugitive emission sources.

Category 2: Indirect greenhouse gas emissions from imported energy

Refers to indirect greenhouse gas emissions arising from imported electricity, including purchased electricity.

Note 4: Quantification method and reporting policy

The Company primarily uses the "emission factor method" to calculate greenhouse gas emissions. The calculation formula is as follows:

Greenhouse gas emissions = Activity data × Emission factor × Global Warming Potential (GWP)

- Activity data include liters of fuel consumed, kilowatt-hours of electricity used, and kilometers traveled.
- An emission factor is a coefficient or ratio that converts activity data into a quantified estimate of greenhouse gas emissions associated with that activity.
- Global Warming Potential refers to the value used to convert the emissions of an individual greenhouse gas into metric tons of carbon dioxide equivalent (CO₂e).

Note 5: Description of emission factors and related parameters used

The emission factors used in this Statement are primarily based on emission factor data published by the Ministry of Environment or other competent authorities, including the 2024 greenhouse gas emission factors announced by the Ministry of Environment and the 2024 electricity grid emission factor announced by the Bureau of Energy.

The Global Warming Potentials used in this Statement adopt the Global Warming Potentials (GWP) from the IPCC 2021 Sixth Assessment Report (AR6) and the IPCC 2024 Sixth Assessment Report, Version 2 (AR6 v2).

Note 6: Description of related uncertainties

The quantification of greenhouse gases is subject to inherent uncertainty, primarily because the scientific knowledge used to determine emission factors is incomplete and because the reported figures aggregate emissions from different greenhouse gases. For example, the Global Warming Potentials (GWP) used in this Statement to estimate greenhouse gas emissions are affected by incomplete scientific knowledge and thus entail scientific uncertainty. In addition, the data and methods used in this Statement to estimate greenhouse gas emissions may also give rise to measurement uncertainty, as different measurement techniques may produce materially different results, thereby affecting the quantified information in this Statement.

Declarant

Highwealth Construction Corporation

Chairman: Cao Yuan bo

Prepared by: Greenhouse Gas Inventory Team

July 28, 2025

Attachment 1: List of Inventory Location

Company	Location	Address
Highwealth Construction Corporation (Parent company)	Highwealth Construction Corporation, Taipei Headquarters	10F., No. 267, Lequn 2nd Rd, Taipei City 104
	Taipei Wanhua Dormitory (residential housing)	No. 7, Lane 101, Kangding Road, Wanhua District, Taipei City
	Highwealth Taichung Business Office	25F, No. 213, Chaofu Road, Xitun District, Taichung City 407
	Taichung Dormitory (residential housing)	No. 11, Ganzhou 5th Street, Xitun District, Taichung City
	Highwealth Tainan Business Department Office	No. 688, Section 2, Yonghua Road, Tainan City
	Highwealth Kaohsiung Branch	19F., No. 1507-1, Yucheng Rd., Gushan Dist., Kaohsiung City 804
Chyi Yuh Construction Co., Ltd.	Chyi Yuh Construction Co., Ltd. Taipei Headquarters (Chin Chun/Highwealth Construction)	9F., No. 267, Lequn 2nd Rd, Taipei City 104
	Chyi Yuh Construction Taichung Business Office	25F, No. 213, Chaofu Road, Xitun District, Taichung City 407
	Chyi Yuh Construction Kaohsiung Branch	19F., No. 1507-1, Yucheng Rd., Gushan Dist., Kaohsiung City 804
	Kaohsiung Dormitory (residential housing)	No. 239, Zili 1st Road, Sanmin District, Kaohsiung City
	Daye 314	1F, No. 54, Daxing Street, Beitou District, Taipei City
	Chang'an East 345	Intersection of Fuxing North Road and Section 2, Chang'an East Road, Zhongshan District, Taipei City
	Jinshan (Hotel) 744	Intersection of No. 110, Huanjin Road, and Zhonghua Road, Jinshan District, New Taipei City
	Jinshan (Clubhouse) 745-2	Intersection of No. 110, Huanjin Road, and Zhonghua Road, Jinshan District, New Taipei City
	Danhai 38	Intersection of Section 2, Xinshi 2nd Road, and Section 2, Shalun Road, Tamsui District, New Taipei City
	Zhonglu 53	Next to No. 230, Section 3, Daxing West Road, Taoyuan District, Taoyuan City
	Shanjie 47	Opposite No. 500-1, Leshan 1st Road, Guishan District, Taoyuan City
	Qingshan 440	Intersection of Section 2, Linghang South Road, and Zhishan Road, Dayuan District, Taoyuan City
	Huiguo 88	Intersection of Shizheng North 7th Road and Section 1, Huizhong Road, Xitun District, Taichung City
	Huishun 6	Construction site next to No. 21, Shizheng Road, Xitun District, Taichung City
	Huimin 115	Intersection of Shizheng North 1st Road and Huimin Road, Xitun District, Taichung City
	Huimin 114	Construction site next to No. 500, Shizheng Road, Xitun



		District, Taichung City
	Xitun 2465	No. 12, Lane 650, Section 3, Taiwan Boulevard, Xitun District, Taichung City
	Wenshang 19	Junction of Jingmao Road and Jingmao 7th Road, Xitun District, Taichung City
	Huishun 119	Junction of Section 4, Henan Road, and Huiwen 7th Street, Xitun District, Taichung City
	Huiguo 116	Intersection of Shizheng North 7th Road and Huizhong 2nd Street, Xitun District, Taichung City
	Huimin 7	Next to No. 369, Section 3, Taiwan Boulevard, Xitun District, Taichung City
	Huishun 11	Intersection of Shizheng Road and Huiwen Road, Xitun District, Taichung City
	Huiguo 90	Intersection of Section 3, Taiwan Boulevard, and Huizhong Road, Xitun District, Taichung City
	Qinghai 214	Next to No. 43, Mingcheng 4th Road, Gushan District, Kaohsiung City,
	Boxiao 2 - 1229	Next to No. 100, Hedong Road, Qianjin District, Kaohsiung City
	Boxiao 1 - 1237	Intersection of Shizhong 1st Road and Guangfu 2nd Street, Qianjin District, Kaohsiung City
	Poshao 3 - 1232	-
	Fushan 485	Beside No. 111, Zhonghe Road, Zuoying District, Kaohsiung City
	Dagang Project	Next to No. 165, Bo'ai 1st Road, Sanmin District, Kaohsiung City
	Qianjin 79 (Zhongzheng Project)	Next to No. 85, Zhongzheng 4th Road, Qianjin District, Kaohsiung City
	Xindu 342	Intersection of Meidu Road and Liaoning 3rd Street, Sanmin District, Kaohsiung City
	Xindu 310	Intersection of Meidu Road and Liaoning 3rd Street, Sanmin District, Kaohsiung City
	Wanei 763	Kaohsiung City Sanmin District, beside No. 2, Lane 50, Lianxing Road, construction site
	Yuguang Phase 3, No. 891	Intersection of Guoping South Road and Guoping North Road, Anping District, Tainan City
	Hequan 100	Opposite No. 180, Guanquan 1st Road, Annan District, Tainan City
Bo-Yuan Construction Corporation	Bo-Yuan Construction Corporation	8F-1, No. 267, Lequn 2nd Road, Zhongshan District, Taipei City
	FamilyMart	Nos. 20, 22 and 26, Lane 265, Lequn 2nd Road, Zhongshan District, Taipei City
	cama	Nos. 310 and 312, Zhifu Rd., Zhongshan District, Taipei City
	The Bakery Factory (Shidai Plaza)	Nos. 306 and 308, Zhifu Rd., Zhongshan District, Taipei City
	The Bakery Factory	Nos. 311 and 313, Section 2, Chenggong Road, Neihu

	(Ambassador Residence Store)	District, Taipei City
Well Rich International Co., Ltd.	Aloft Tainan Anping	No. 108, Guangzhou Road, Anping District, Tainan City
Ju Feng Hotel Management Consultant Co., Ltd.	Ju Feng Hotel Management Consultant Co., Ltd. (Sales agent)	10F., No. 267, Lequn 2nd Rd, Taipei City 104
Run Long Construction Co., Ltd.	Run Long Construction Co., Ltd., Taipei Headquarters	8F., No. 267, Lequn 2nd Rd, Zhongshan District, Taipei City
	Run Long Construction Taichung	25F, No. 213, Chaofu Road, Xitun District, Taichung City
	Run Long Construction Tainan	No. 319, Section 2, Yonghua Road, An Ping District, Tainan City
	Run Long Construction Kaohsiung	20F., No. 1507-1, Yucheng Rd., Gushan Dist., Kaohsiung City 804
Jin Jyun Construction Co., Ltd.	Jin Jyun Construction Co., Ltd.	9F., No. 267, Lequn 2nd Rd, Taipei City
	Zhonghe Yuanlong 337	No. 15, Alley 8, Lane 233, Zhongxing Street, Zhonghe District, New Taipei City
	Shanjie 76	Intersection of Wentao Road and Niujiaopo Road, Guishan District, Taoyuan City
	Huian 223	Next to Lane 729, Section 3, Taiwan Boulevard, Xitun District, Taichung City
	Zhongzheng 228	Construction site next to No. 69, Section 3, Wenxin Road (at the intersection with Qinghai Road), Xitun District, Taichung City
	Wenshang 11	Junction of Jingmao 5th Road and Qihang Road, Xitun District, Taichung City
	Wenshang 39	Intersection of Jingmao Road and Section 2, Jingmao 3rd Road, Xitun District, Taichung City
	Guoan 1561	Intersection of Jiufenzi Boulevard and Lohas Road, Annan District, Tainan City
	Xinnan 93	Next to No. 29, Lane 17, Jiankang 1st Street, Anping District, Tainan City
	Xindu 323	-
Yeh Kee Enterprise Co., Ltd.	Yeh Kee Enterprise Co., Ltd.	19F., No. 1507-1, Yucheng Rd., Gushan Dist., Kaohsiung City
Pi Chiang Enterprise Co., Ltd.	Pi Chiang Enterprise Co., Ltd.	19F., No. 1507-1, Yucheng Rd., Gushan Dist., Kaohsiung City
Shing Fu Fa Construction Co., Ltd.	Shing Fu Fa Construction Co., Ltd.	2F., No. 250, Bo'ai 2nd Rd., Zuoying Dist., Kaohsiung City