



鄉林建設

2024 ESG Report (English Abstract Version)



Chairman's Words

I come from the mountains of Gukeng Caoling. I grew up in the mountains and forests and experienced the vastness and beauty of nature firsthand.

For me, the "Residence" defined by Shining is not only a traditional home, but also a living space that allows people to escape from the hustle and bustle, completely relax their body and mind, and be filled with a natural atmosphere.

I initially worked in the tourism industry, but later ventured into the field of architectural renovation by founding the Caoling Mountaineering Team. Decoration, design, and construction work have sparked my interest in architecture, so I have decided to enter the construction industry.

"Integrity, Positivity, Responsibility, Innovation" is Shining's belief. Shining sells not only houses, but also a brand new life experience. Based on this concept, I am committed to exploring innovative architectural design and learning from the experience of international design masters.

To build a high-quality house, location is crucial, but planning is the cornerstone of construction. From site selection, planning and design, construction to after-sales service and community relationship maintenance, we setting the SOP, and every step is committed to providing the most humane, functional and high-quality products. Shining not only uses high-quality building materials and strictly controls construction quality, but also provides complete public facilities and sustainable after-sales service.

We always take "integrity, positivity, responsibility and innovation" as our belief, "serving the society and developing nature" as our purpose, and "persistence and quality assurance" as our core value to fulfill the concept of corporate social sustainability. Therefore, I established Shining Building, Taiyu Construction and Shining Hydropower, and vertically integrated them into Shining Group to ensure construction quality, budget, progress and safety. We continue to develop new construction methods to meet customer needs and implement Shining's sustainable management philosophy value-persistence and quality assurance.



Shining is the first developer to introduce the architectural aesthetics and lifestyle aesthetics of Lalu into luxury residential communities. We pay attention to detail design and are committed to creating an atmosphere that makes residents feel like they are on vacation every day. We provide public facilities such as audio-visual rooms, gyms, infinity pools, banquet halls, central kitchens and sky gardens to create an atmosphere of urban leisure and vacation. The designs of Shining Group's housing are full of creativity, taking into account residents' comfort and quality of life in terms of lighting, ventilation, and views.

In terms of community services and security, we provide community secretaries and security systems to provide residents with quality services and a safe living environment. The buildings we design take full account of the needs and lifestyles of family members, and provide hotel-style services and management to ensure that the core spirit of Shining cannot be copied!

For Shining Group, employees are the most important asset. We actively train them and hope that they have the ability to stand on their own.

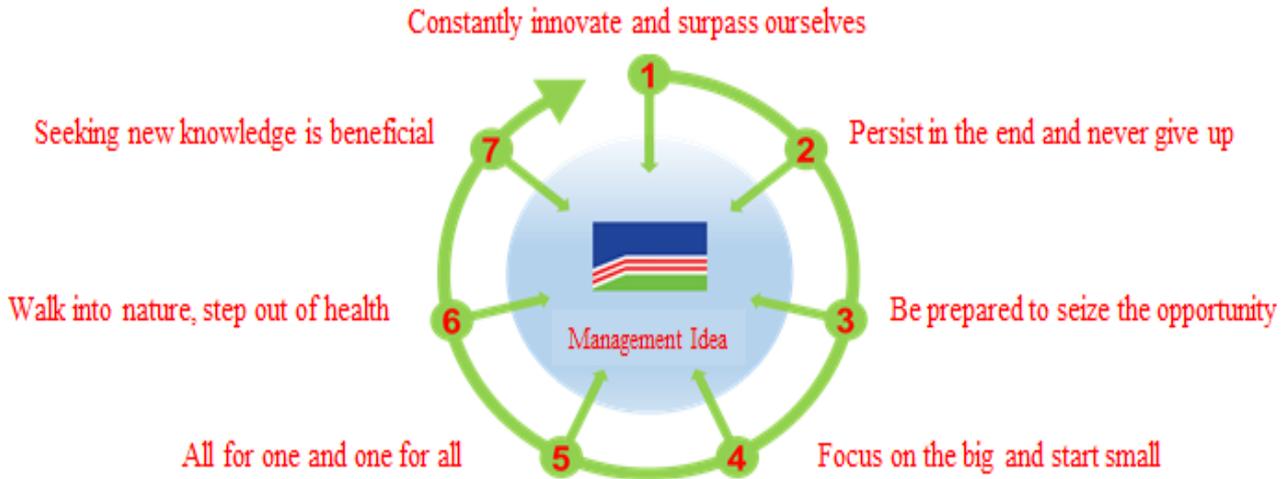
We are optimistic about the potential of the tourism market in mainland China and continue to promote the "1030 Plan", planning to invest in 30 Lalu development projects in mainland China. In addition to the sustainable development of Shining Building's brand, we have also registered a second hotel brand, "Amayi," targeting the third and fourth-tier hotel market in China, aiming to secure brand service exports and operational management for hotel projects on the mainland, and to rapidly expand the reach of the Lalu services. We will move forward in the direction of corporate transformation and expansion of operations, and invest in ESG plans, committed to environmental protection, social responsibility and corporate governance. Through vertical integration, we will concentrate resources to respond to the rapidly changing environment, lead the trend, create demand, and ensure the sustainable development of the enterprise.

Chairman



| Core Value of Shining | Adhere to Persistent, Quality Assurance

<p>Blue Sky: It symbolizes our positive ambition of boundless vision, boundless creativity, and boundless development.</p>	 服務社會 開發自然 御林集團 SHINING GROUP
<p>Green Land: It symbolizes our love for the land, concern for the ecology, and sustainable management of our love for the hometown.</p>	
<p>Red Line: The uplifting red line symbolizes that we embrace the crowd, serve the society, and adhere to the outstanding childlike pure heart.</p>	



| Innovation, International, Touching, and Sustainable |

Since the establishment of Shining, we have always been deeply involved in various business fields in which we invest with the spirit of continuous innovation and continuous self-transcendence. The "Caoling Hiking and Mountaineering Team" founded by the chairman in the early days transformed the three-sided courtyard in his hometown into a base camp for youth activities during the winter and summer vacations. It was the first B&B in Taiwan and was a concrete practice of "Innovation".

Shining Group is also the first to bring leisure hotel-style services into community operations, "Replacing manpower with equipment, replacing management with services", integrating "Public Art" into life, and bringing new concepts of new lifestyles and new attitude towards life. To consumers, with excellent quality and customer reputation, Shining will become a leading brand in Taiwan's real estate market. Lalu Hotel has also led the market in Taiwan's cultural and creative tourism industry, setting a new model for resort hotels. It has also replicated Taiwan's experience and deployed globally to build on the past and create new trends in the future.

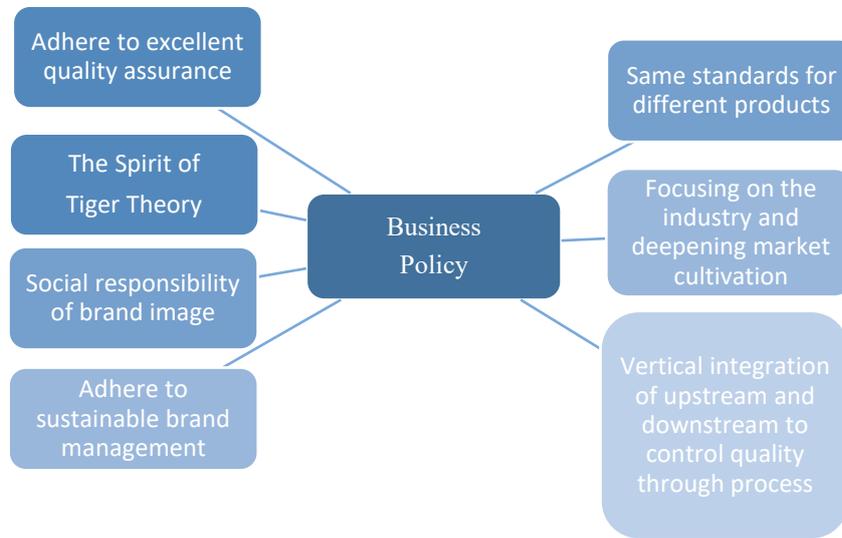
In its internationalization efforts, Shining took the lead in introducing Japanese contemporary art as a living art in public spaces and introduced it into real estate development projects; it also collaborated with many international architects on design, including cooperating with resort hotel design guru Kerry Hill to develop Sun Moon Lake Lalu Hotel; cooperated with Buchan Group of Australia to plan and develop super-large commercial real estate integrating mass transportation, conferences, exhibitions, shopping, entertainment, catering, and leisure; Kerry Hill planned and designed Qingdao Lalu Hotel; Singapore SCDA designed Nanjing Lalu Hotel. The pace of internationalization has not stopped, leading Shining to be at the forefront of the world's architectural wave, becoming a comprehensive real estate developer that grasps trends, creates demand, and leads fashion.

"Brand Touching" has always been the company's unchanging policy, while service is the cornerstone of enterprise development. We deeply cultivate and operate case communities, get close to customer life, and set up special areas within each project to plan a story hall for each project, in order to strengthen the Shining brand story. Shining always thinks from the perspective of customer usage needs, providing customers with timely services and a brand new life experience to move more customers.

To implement the concept of sustainable management, as early as the establishment of Shining, we put the word "Shining" on each building name, such as Shining Yu-Chuan, Shining Art Museum, Shining Chun-Zhen, etc., to show our responsibility. Our permanent after-sales service principle, regardless of the age of the property or the number of times it has been sold, we uphold a responsible attitude and respond carefully to customer needs, winning market recognition for us and allowing our rural forest brand to stand firm in the Taiwan real estate market.

| 2024 Annual Operating Plan |

1. Business Policy



2. Important Production and Marketing Policy

In response to the accelerated promotion of carbon neutrality and net zero carbon emissions by various countries and enterprises, especially COP28 Starting from next year, it has been announced that a carbon tax will be levied, and upstream factories of various building materials are also buying carbon rights. Shining Group is currently actively investing ESG Plan (Environmental, Social Responsibility and Corporate Governance). We will cooperate with policies to do a good job in green building, incorporate green management into enterprise operations, including requiring upstream and downstream cooperative manufacturers and other supply chains to adopt green building materials and attach importance to circular economy, and take more friendly actions in environmental sustainability.

3. Expected Project Targets for Next 5 Years (Total Amount for NTDS\$ 83 billions)

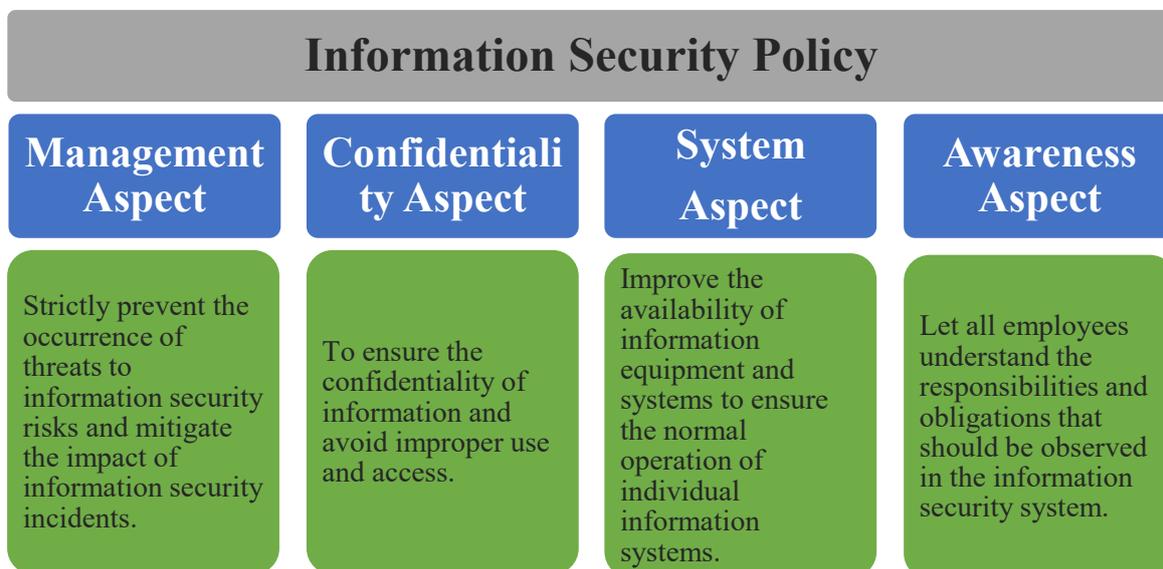
Amounts in New Taiwan Million Dollars

Case		Estimated / Proposed target amount	Estimated target amount of new land acquisition project
Taiwan	Shining Zhong-Shan-Fu	2,978	-
	Shining Yun-Feng	2,919	-
	Shining Jing-Gang	556	-
	Urban Renewal Case in Wanhua District, Taipei City	5,240	-
	Joint Construction Case in Xinzhuang District, New Taipei City	3,635	-
	Urban Renewal Case of Nong'an Street, Taipei City	5,550	-
	New land acquisition in the area of north of Taiwan	-	3,500
	Subtotal of Taiwan	20,878	3,500
China	Chengdu R6 plot	10,130	-
	Chengdu R4 plot	10,859	-
	Chengdu R2 plot	5,234	-
	Chengdu R1 plot	10,265	-
	New land acquisition	-	22,500
	Subtotal of China	36,488	22,500
Proposed and new land acquisition project target amount from 2024 to 2028		57,366	26,000
Total			83,366

| Information Security Risk Management |

Information assets are related to the continuity of Shining’s daily operations. In order to improve information security management, information assets must be protected at different priority levels based on their importance, and in conjunction with the implementation of information security work, resources must be used effectively to achieve the maximum information security effect. Shining has established a cross-departmental "Information Security Team" in 2020. In 2023, in order to strengthen the company's information security control, the position of Chief Information Security Officer will be established. The CISO will coordinate and formulate information security management policies and implementation guidelines, review the information security system, improve measures, track and review them every quarter, and report the implementation status to the board of directors regularly, and strive to protect its confidentiality, integrity and availability, and strive to ensure that it is protected from malicious or accidental intrusion, destruction and leakage.

In 2023, Shining listed information security as an important issue in the company's operations and hired an external professional company as an information security consultant to diagnose the protection level of Shining’s information security software and hardware equipment, and at the same time improve the relevant systems for personal data protection. In 2023, in terms of information security management and resource investment, not only will the organizational structure be adjusted, but the information department will be clearly divided into the Information Security Group and the Information Group to be responsible for manpower to maintain information security. In addition, education and training will be strengthened for new employees, and all colleagues will complete online education and training courses and assessments. Information security current affairs and issues will be made into announcements and communicated to all colleagues from time to time to strengthen their information security awareness. Finally, in 2024, Shining did not receive any complaints of violation of customer privacy, nor did any major anomalies occur, and it also completed information security-related publicity for contractors related to the supply chain.

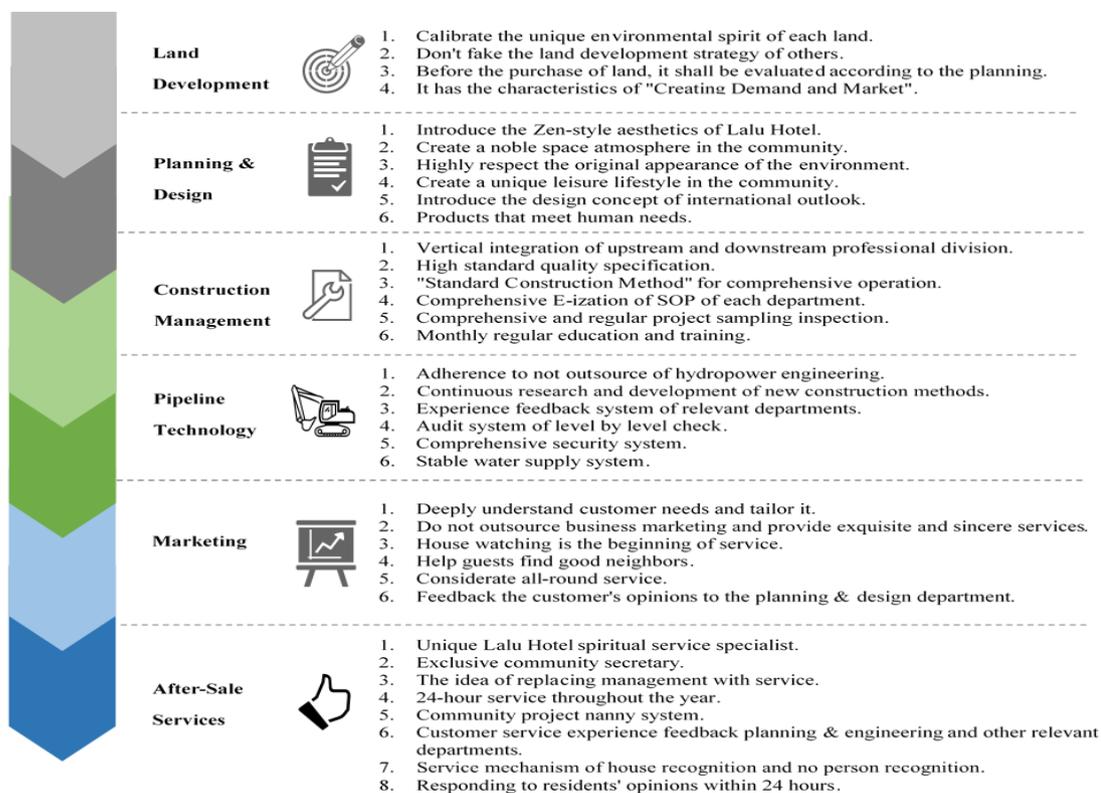


Information security related activities in 2024

Implementation Item	Implementation Amount
UPS Integrate the Uninterruptible Power System into Network Management	NTD \$19,950

| Sustainable Building & Vertical Integration |

Shining has always adhered to "One-Whip Management" for a long time. Through the vertical integration of upstream and downstream, the resources of various departments are brought together to exert integrated combat power, so that in the era of rapid changes in the subjective and objective environment, we can grasp trends, guide trends, and create demand. , We will build our strong competitive advantages and build the foundation for the sustainable development of the enterprise.



Shining hopes that the planning will not only provide customers with high-quality houses, but also provide them with a sense of home. We hope the "Home" is not only a shelter from wind and rain, but also a space for rest and health. Therefore, from the beginning of land development and planning, Shining has integrated the upstream and downstream, made an overall planning investigation for the construction project, and incorporated the service spirit of integration of three generations, hoping to provide services to become the home of the three generations.

Shining has been cooperating with internationally renowned architects for a long time. Every time a foreign architect comes to Taiwan for a meeting, project personnel from various departments including planning, design, engineering, business, marketing, planning, and logistics management must participate in the entire discussion process. Through immersion, they not only strengthen their professional competence and learn the latest international architectural knowledge, but also establish work communication channels and develop a work mode of solving problems and preventing problem recurrence through cross departmental meetings.

In order to integrate and cooperate with other departments, Shining has formulated "Five Unique Conferences". With the agenda of the conference, it clearly distributes the functions and division of labor among different departments from the initial product orientation to the final pre public product conference, and maximizes the efficiency of vertical integration between different departments.

| Third-party Inspection & Delivery of Houses |

In view of the fact that after the establishment of self-management committees for community buildings across Taiwan, the time required for the handover of public facilities has been too long, which has harmed the rights of residents to use public facilities. In order to take into account the rights and interests of residents, we use the "Shining Heng-Mei" as a model in 2023 to adopt a more complete and shortened public facility handover schedule. This will be listed as the standard operating procedure for each community of Shining in the future, hoping to become a benchmark in the industry and realize the residents' ideals and beauty of home.

Each community obtains a license, hands over houses, and establishes a management committee. During this period, the members of the management committee are unfamiliar with the community and various large and small facilities, which often takes a lot of time. During this period, Shining in 2023 takes "Shining Heng-Mei" as an example. Before the establishment of the management committee, it will independently find a credible third-party inspection company to conduct public facility acceptance and start repairs. When the management committee is established, it will submit an initial inspection report, repair progress and subsequent re-inspection arrangements to shorten the handover schedule of public facilities, so that the management committee and all residents can understand the company's attention to the rights and interests of residents.

Before the establishment of the management committee, at least three inspection companies must be selected in the initial stage. After the inspection company is confirmed, the initial inspection of public facilities will begin. The next month, the company will begin to assist the community in convening the district power meeting, allowing the community to establish the first management committee and elect members. After that, the company will frequently discuss community-related affairs, initial inspection reports, repair progress, re-inspection, handover of public facilities and other related processes with the management committee members.

To date, "Shining Heng-Mei" has handed over most of the public facilities and activated the warranty, allowing residents to enjoy the convenience and practicality of the public facilities planned by Shining in the shortest time possible. In the future, it will continue to assist the management committee in performing its obligations of community maintenance and operation, and fulfill its responsibilities for the warranty of public facilities.



| Lalu Aesthetics |

1. Lalu Spirit

In 1999, Shining Group took Lalu Hotel as a model and introduced international hotel style apartment services in Shining buildings, adopting hotel style management and British style butler services. Its essence is the concept of "Service starts with a smile", "Treating customers as if they are close", and "Service is willing to walk a few more miles for customers", which is to make residents feel "Moved".

The planning of Shining Community is based on the service spirit of Lalu Hotel, and property management follows the customer-oriented service approach of Lalu Hotel. Before the community is handed over to property management, Shining provides professional Lalu Hotel instructors for education and training. The education and training content includes bar service, western style catering, Chinese style catering, and service etiquette, allowing property companies to fully provide the eleven hotel style management services unique to Shining.

In the early stages of the public building project, architects and designers worked together to plan and design, providing a relaxing living experience upon returning home. And promote exclusive nannies in the community, so that customer service personnel can deeply understand every matter in the community, actively assist in participating in community management committee affairs, and periodically investigate the housing situation of residents in each community to improve interaction and management efficiency with the community, so that residents can live in peace of mind.

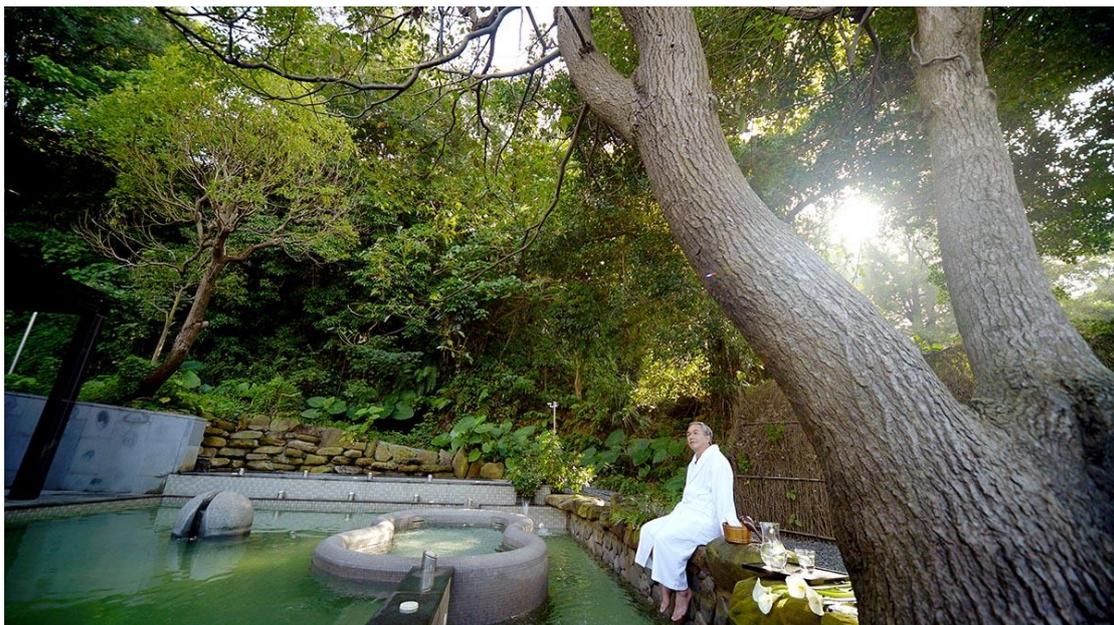


2. Lalu Aesthetics

Lalu Hotel is a model of vacation hotels in Taiwan, with a unique cultural detail that creates a brand new vacation concept and living experience. In 1901, Japanese man Ito built a wooden house on the present-day Hanbi Peninsula as a vacation and named it "Hanbi Tower". Later, Japanese Crown Prince Hirohito came to Taiwan for inspection, designated Hanbi Tower as his residence, and expanded it into a two-story building to become an official guesthouse during the Japanese occupation of Taiwan. For a century, Hanbi Tower has been receiving important leaders from Taiwan in the past. It was not until 1998 when Shining purchased and rebuilt this historic building that it became a renowned international brand leisure and vacation hotel.

Lalu Hotel integrates unique local landscapes that fully integrate elements such as nature, architecture, and horticulture, with "Minimalism" and "Zen Style" as its architectural design core. It presents a touching space, scene, context, and atmosphere that completely relieves the mind and body.

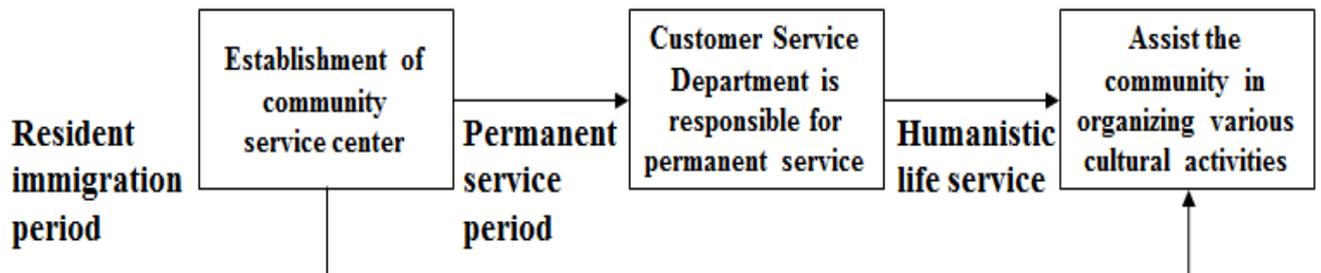
Shining is a pioneer in the application of Lalu lifestyle and Lalu aesthetics to the design of luxury residential buildings. In the process of planning and design, green buildings have become the main focus of Shining, and according to the local environment, the original ecology is preserved as much as possible, and even the surrounding areas are integrated into the community. Shining planning and design is unique to other construction companies in the market, ensuring integrity and accuracy through cross departmental cooperation, integrating the concept of Lalu Hotel with aesthetics to architects and designers, truly hoping to change people's better memories of home.



| Customer Service Management |

1. Resident immigration period: Establishment of community service center.

Assist in the implementation of community conventions, assist the management committee in handling building related management matters, demonstrate the operation of household relocation and decoration assistance and home repair consulting equipment, promote community cultural life and fellowship activities, and maintain community equipment.



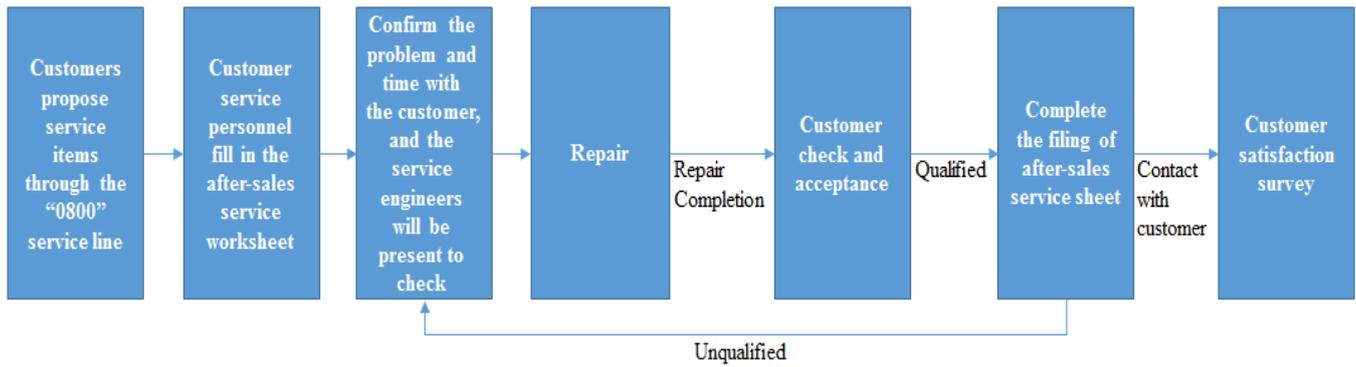
2. Permanent service period

The Company's after-sales service department, dedicated permanent service, regular house health inspection service, emergency maintenance team for real estate problem buying and selling consultation, 24-hour standby service, one call instant service, community cultural life planning service to assist in community festival activities, such as fire-fighting lectures, health and art awards, intellectual activities, fellowship competitions, promoting neighborhood harmony, and improving the quality of life at home according to the needs of the community.

3. Humanistic life service

The Company regularly holds: festival activities, series of lectures, community studies, intellectual tours, community sports friendly competitions and other networking activities to enhance neighborhood interaction and humanistic quality. According to the needs of each community, the Company will immediately assist in handling the matter through a phone call through the management committee.

| After-sales Service Mechanism |



| Hotel Management Service |

Shining takes the service spirit of Lulu Hotel as the indicator, so that every resident can enjoy the most comfortable service. All community property management personnel need to go through the service training of Lulu Hotel to achieve the most cordial, sensitive, delicate, simple and considerate service.



| Community Building |

Community cultural characteristics

Shining utilizes the top floor of the community to create an "Organic agricultural garden in the air", allowing residents in the urban area to return to simplicity and grow organic vegetables for leisure and health preservation, winning enthusiastic responses from residents and becoming a platform for emotional communication among them.

Every inch of land in the metropolitan area is precious, and being able to plant vegetables and fruits in one's own community has always been the expectation of residents. In the past decade, the promotion of rural forest construction in Taichung and Taipei has three major characteristics. In addition to hotel style services and the Lalu Hotel architectural vocabulary that makes people feel like they are on vacation at home, it also focuses on green leisure style. A "Sky Organic Farm" has been planned on the top floor, and a vegetable box area has been added, allowing residents to have their own happy farm. Since 2010, the establishment of Happy Farm has been taking place. In addition to the one acre field in Shining Yang-Ming one-acre field in 2010 and the design of the Shining Da-Jing Vegetable Garden in 2012, the community vegetable garden was established from 2014 to 2024 with a proportion of 100%, in the past 10 years, sky gardens have been included as standard equipment in new buildings. Sky gardens create a lot of fun for residents.

Five functions of Sky Garden

1. Effectively utilize and activate community public spaces.
2. Specialized staff will teach you how to grow vegetables and use kitchen waste to turn it into fertilizer.
3. Enhance interaction and emotions among community residents.
4. Achieve self-sufficiency, vegetables and fruits are pesticide-free and safe to eat.
5. Cultivate temperament, relieve life pressure, and allow residents to experience the joyful rural life of urban farmers.

Shining Group plans rooftop organic farm to realize urban pastoral dream.

Offering a breath of forest in the urban jungle where land is at a premium; community residents happily share farm harvests.

Shining will establish a community farm and plan one acre of land in a raised style to facilitate residents' planting. This will allow residents to grow vegetables and fruits, eat their own grown fruits and vegetables, and make their lives more peaceful.

Shining will assist in inviting relevant experts to provide planting guidance, so that customers can understand how to plant. Allowing community residents to personally grow fruits and vegetables can increase interaction between neighbors. Organic farming can also be used as a dish, and teaching on organic farming is provided. In the future, we hope to increase planning for food and air quality.

In 2020, residents began to experience the impact of COVID-19. During the epidemic, they reduced the number of trips due to epidemic prevention, which improved the utilization rate of their own balcony and top floor space. Many residents used their leisure time to plant on the balcony, and applied to the community to use the top floor sky garden or farm planting. Everyone shared the fruits of planting vegetables and fruits, and exchanged ideas.



Shining Promotes the

Concept of Rooftop Gardens

Many people lament that urban life is too concrete and gritty, that people are too defensive, and that interpersonal relationships are too distant. But you rarely hear such complaints in the Shining community. Because of the rooftop gardens, neighbors have more topics to discuss together, such as which vegetables are easier to grow? what to do if they get pests? and how to prevent birds from stealing unripe fruits and vegetables? Even parents living in the countryside have found a sense of belonging because of this small organic farm. They come to the north to stay with their children more often, eat more safely and healthier, and the farm also strengthens community cohesion. Residents all feel very happy living here.



| Urban Renewal |

Adhering to the spirit of sustainable service, Shining is committed to promoting the implementation of urban renewal plans, rebuilding early unplanned or old buildings, revitalizing urban functions and improving nearby living environments, enhancing public safety, and creating a triple win situation for the government, residents, and developers.

【26 plots of land, including land number 201-2 and 352, in the Huazhong Section 1, Wanhua District, Taipei City – Wanhua Urban Renewal Project】



This project aims to preserve old trees and historical buildings, integrate the historical traces left by our ancestors with local characteristics for design, and improve the urban landscape of the South Wanhua area.

This renewal unit area is adjacent to Baoxing Street and Changtai Street, and the total base area of Area A and Area B is 7,025 m² (about 2,125.06 pings), which is a few large-scale development cases in Taipei. The buildings in the renewal unit are all illegal construction households, and the current situation is brick, wood, tin houses and scaffolding buildings, and the buildings are old, messy and densely arranged. Moreover, the existing roadway is narrow in bending and dangerous in fire prevention, so it belongs to an area that should be renovated in cooperation with reconstruction.

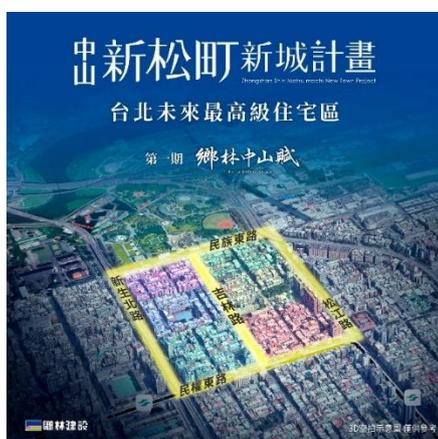
This project underwent multiple reviews by the Urban Design Bureau, Urban Renewal Bureau, Cultural Affairs Bureau, and Transportation Bureau. Adhering to its initial commitment to serving the community, Shining cooperated with the review process to preserve old trees and historical buildings. The design integrates the historical traces left by early settlers with local characteristics, while also incorporating urban renewal methods. The aim is to effectively utilize land resources, improve the urban landscape of the South Wanhua area, enhance residents' quality of life, beautify the urban landscape, and create a sustainable community, providing residents with the comfortable living environment they have long awaited. The project comprises two sites, Area A and Area B. Each area will have a 15-floor building with two separate structures. The first floor will be used as shops, and the second to top floors will be residential apartments. The underground parking garage, excavated to the fourth basement level, will be separate from the two areas. The site's low-rise and dilapidated buildings will be renovated to meet current fire prevention, earthquake resistance, and other safety requirements, while modern design methods will be used in the planning and design. All owners of the above-ground structures will be properly relocated after the renovation.

【39 plots of land, including land number 687-3, Dehui Section 2, Zhongshan District, Taipei City - Shining Zhong-Shan-Fu Urban Renewal Project】



In Shining’s view, urban renewal is not merely about demolishing old houses and building new reinforced concrete buildings, but about blending the "new" and the "old" to preserve the most valuable aspects of the land and ensure its sustainable inheritance. The Shining Zhong-Shan-Fu urban renewal project, which has obtained 100% consent from landowners, will renovate the existing low-rise and old buildings on the site. By rebuilding to meet current safety requirements such as fire prevention and earthquake resistance, the project will eliminate the current dilapidated and unsafe conditions of the buildings and improve residential safety. At the same time, modern design methods will be used in the planning and design to create a healthy, comfortable, and worry-free living environment, thereby effectively implementing urban design and creating shared benefits for the community through urban renewal.

The site area of this project is 3,335 m² (approximately 1,008.8 pings), and it is planned to construct two residential buildings, A and B. The buildings will be made of reinforced concrete with 15 floors above ground and 3 floors underground. The facade will adopt a modern frame design with vertical line elements, and will feature curtains, balconies, and deep window designs. The first to second floors above ground in Building A are for store use, the third to fifteenth floors above ground are for residential use, and the first to third floors underground are for parking space use; The first to fifteenth floors of Building B are designated for residential use, while the first to third underground floors are for parking spaces. The two buildings have a total of 133 motorcycle parking spaces and 169 car parking spaces. This case is handled in accordance with the spirit of urban renewal and the Urban Renewal Regulations. It is expected that all legal building owners and above ground property owners in the case will be properly resettled.

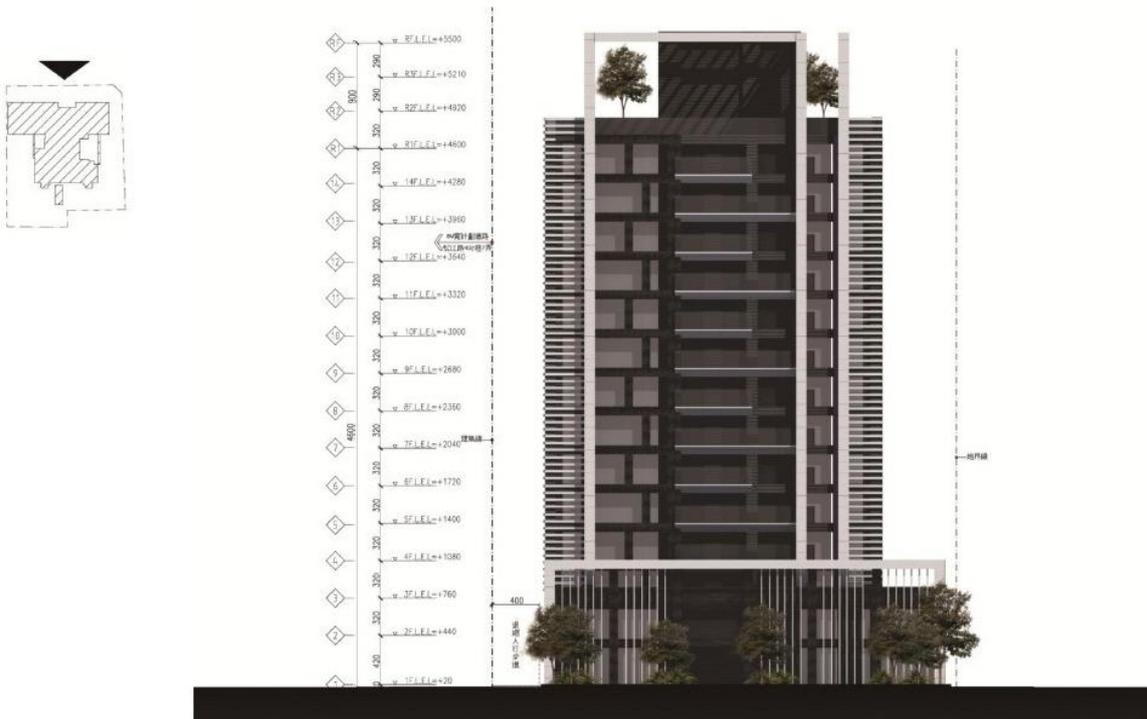


Furthermore, after the official commencement of the "Shining Zhong-Shan-Fu" project in June 2024, it accelerated the proactive approach of owners of nearby old apartment buildings to discuss cooperation, thus launching the "Zhongshan Xinsongting New Town Project," which will become the largest urban renewal project in Taipei's 100-year history. Centered on "Shining Zhong-Shan-Fu," the project expands outward to the area between Xinsongting North Road, Minquan East Road, Minzu East Road, and Songjiang Road, spanning more than 40 blocks and covering a total of 110,000 ping. The total investment is estimated at NTD\$220 billion, and the project will be completed in six phases over 15 years, gradually transforming the old buildings in Zhongshan District into a brand-new urban landscape.

【14 plots of land, including land number 582-2, Section 2, Dehui, Zhongshan District, Taipei City - Nong'an Second Project Urban Renewal Project】

This renewal unit is located on the east side of the block bounded by Nong'an Street to the south, Alley 7, Lane 402, Songjiang Road to the west, Alley 343, Jilin Road to the north, and Alley 71, Section 2, Minquan East Road to the east in Zhongshan District, Taipei City. The site contains five four-story reinforced concrete buildings and one five-story reinforced concrete building, all constructed between 1972 and 1981. The buildings are generally old and dilapidated, with poor exterior appearance. Overall, the current building structure raises concerns about earthquake resistance and fire safety, posing potential problems for the living environment and public safety, and also negatively impacting the urban landscape.

The project covers an area of 1,807 m² (approximately 546.62 pings). The redevelopment plan proposes a 14-story reinforced concrete building with 4 basement levels, totaling 12,417.57 m² (approximately 3,756 pings). The project will include 64 unit spaces, 116 car parking spaces, and 67 motorcycle parking spaces. This project is being conducted in accordance with the principles of urban renewal and the Urban Renewal Regulations, and is expected to provide proper resettlement for all legal building owners and property owners within the project area.

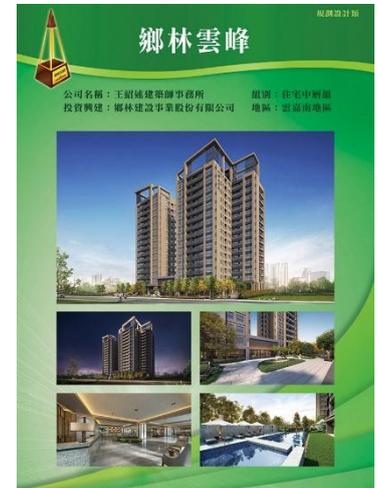


| Green Design |

In 2024, the goal of Shining will continue to be green design, ecology, energy conservation, waste reduction, and healthy buildings. Each stage of construction will achieve environmental friendliness and effective use of resources, and sustainable materials will be used as much as possible. The goal is to strike a balance between artificial buildings and the natural environment, reduce the load and impact on the earth's resources and environment, create a healthy and comfortable living environment, and integrate with the surrounding natural environment.

In addition, we have also incorporated a full age design to serve the homes of the elderly, middle-aged, and young generations, and to think about its interface and technological application based on human lifestyle and psychological aspects. By taking care of the intangible, it runs through the design of public facilities and atrium landscapes, not only satisfying spatial functionality and barrier free safety, but also providing residents with social and emotional connections at the psychological level, thus focusing more on self-realization in life.

In 2024, Shining will cross the Zhuoshui River to reach the "Shining Yun-Feng" project in Douliu City, Yunlin County. The construction site covers an area of 1,650 square meters, with a design coverage rate of 34.22%, leaving 1,085 square meters of vacant land. Among them, 400 square meters are fully open for public use by neighboring residents, with 68 trees and over 10,000 shrubs planted on it. We adhere to the high standards of the industry in various construction methods and details, using deep excavation continuous wall construction methods to strengthen residential structural safety and improve living quality. At the same time, in order to meet the trend of the times, we have advanced the layout of electric vehicle charging mechanisms and installed solar photovoltaic panels, creating a green energy technology and environmentally friendly and healthy home. In 2024, "Shining Yun-Feng" won the most authoritative architectural award in China - the 26th National Architecture Gold Award - the first award in the country, once again affirming its outstanding design and quality.



The rooftop of "Shining Yun-Feng" is planned to be equipped with solar panels to achieve energy saving, carbon reduction, and sun shading functions, thereby increasing the usable space on the rooftop of the residential building. It is planned to install 96 solar panels with 410w with a total installed capacity of 39.36 kilowatts, which is estimated to generate 50,400 kWh of electricity per year (equivalent to the electricity consumption of 14 households), allowing the community facilities to reduce resource waste during the operation and use phase.



The "Shining Yun-Feng" site is located near Douliu Junior High School. Facing the road, a specially designed 16-meter-deep open space with well-maintained pedestrian walkways provides students with a safe and convenient route to school, while also creating a space for neighborhood residents to relax, stroll, and socialize. The design, surrounded by greenery, increases the community's green space, fostering a friendly and livable environment and promoting harmonious interaction among neighbors.

《Environment Sustainability》

Environment Policies of Shining

Compliance with relevant laws and regulations	Prevention is better than cure
<ul style="list-style-type: none"> Comply with government environmental protection, safety and relevant laws, regulations and company operation standards. Under the quality conditions, all emissions must comply with the regulatory requirements. 	<ul style="list-style-type: none"> Adopt appropriate construction methods and pollution prevention equipment.
Recycle and make good use of resources	Continuous improvement
<ul style="list-style-type: none"> Use recyclable auxiliary construction, pollution prevention and other equipment. 	<ul style="list-style-type: none"> Continuously improve the construction method, improve waste reduction and reduce pollution. Continuously implement resource recovery and pollution prevention measures to reduce the impact on the environment. Ongoing implementation of the environmental management system.

Environmental protection expenditure for construction projects in 2024 of Shining

Amounts in New Taiwan Dollars

Expenditure Items / Site	Waste Clearing and Transportation	Air Pollution Control Fees	Fence Greening	Cleaning of Surrounding Environment and Drainage Ditch of Adjacent Buildings and Work Areas	Water and Soil Conservation Plan / Runoff Wastewater Pollution Reduction Plan	Neighbor Security	Total
Yuan-Ding	2,935,468	340,366	0	262,800	32,000	2,506,000	6,076,634
Yun-Feng	1,286,896	80,709	184,250	52,500	0	693,000	2,297,355
Zhong-Shan-Fu	0	107,091	138,438	45,000	32,550	2,343,600	2,666,679

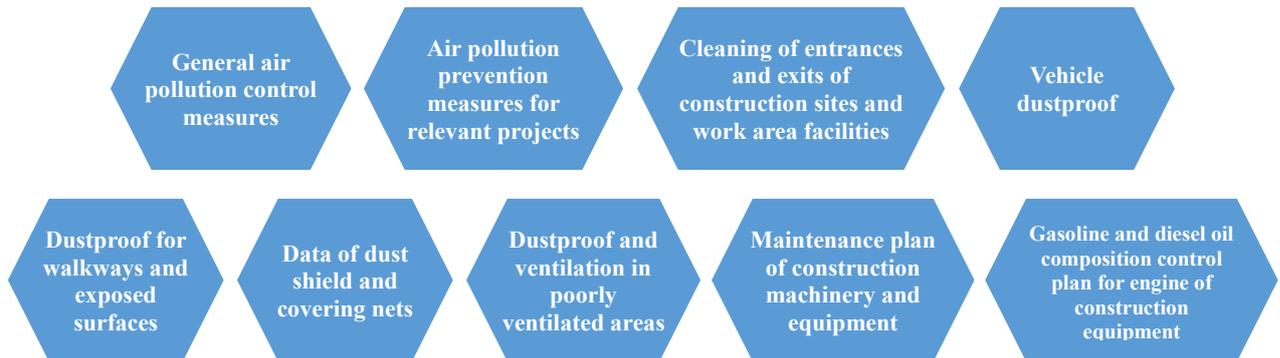
Note: Accumulated since obtaining the construction license

Construction Site Pollution Prevention and Control

During the construction of projects for Shining, the impact of construction projects on the environment was strictly controlled in accordance with relevant environmental protection laws and regulations, and an environmental management plan was prepared to manage air, water, noise, waste and other pollution, and to practice pollution prevention and quality management. The construction site shall hold a meeting before the new manufacturers enter the site for construction, to publicize the Company's environmental protection concept and practice and the standard operating procedures (SOP). The agreement organization meeting shall be held on a regular basis every month, the participating units include the owners and third-party manufacturers to jointly review the utilization of energy and resources and the effectiveness of pollution prevention and control, and discuss the improvement plan, so that the Company's colleagues, third-party manufacturers and their staff can understand the main methods and relevant regulations of environmental protection. In 2024, regarding construction site pollution prevention, two new construction projects violated five environmental regulations during earthwork construction, resulting in a total fine of NTD\$230,000.

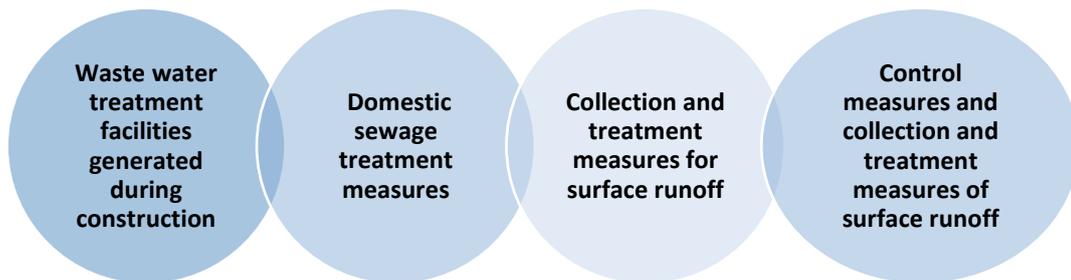
| Air Pollution Prevention and Control |

In accordance with the Air Pollution Control Act, Air Pollution Control Act Enforcement Rules, the Emergency Prevention Measures for Serious Deterioration of Air Pollution, the Air Quality Standards, and Regulations Governing the Collection of Air Pollution Control Fee, Shining has formulated nine preventive measures to strictly control the possible air pollution at the construction site.



| Water Pollution Prevention and Control |

The water pollution prevention and control measures for construction site shall be implemented in accordance with the Water Pollution Control Act, Water Pollution Control Act Enforcement Rules, Effluent Standards, and Industrial Water Pollution Control Measure Management Regulations, Shining has formulated four major treatment policies to ensure the prevention and control of water pollution at the construction site.



| Noise and Vibration Control |

During the construction project on the construction site, more noise is likely to be caused due to business needs. In order to protect the rights and interests of residents around the area where the project is located, Shining strictly follows the relevant laws and regulations, such as the Noise Control Act, Noise Control Act Enforcement Rules, Amendment to Noise Control Standards, the Measures for Setting and Operating Permits of Noise Prone Facilities, and Amendment to Environmental Volume Standards. Shining follows the volume control standards and formulates two control measures to control noise and vibration.

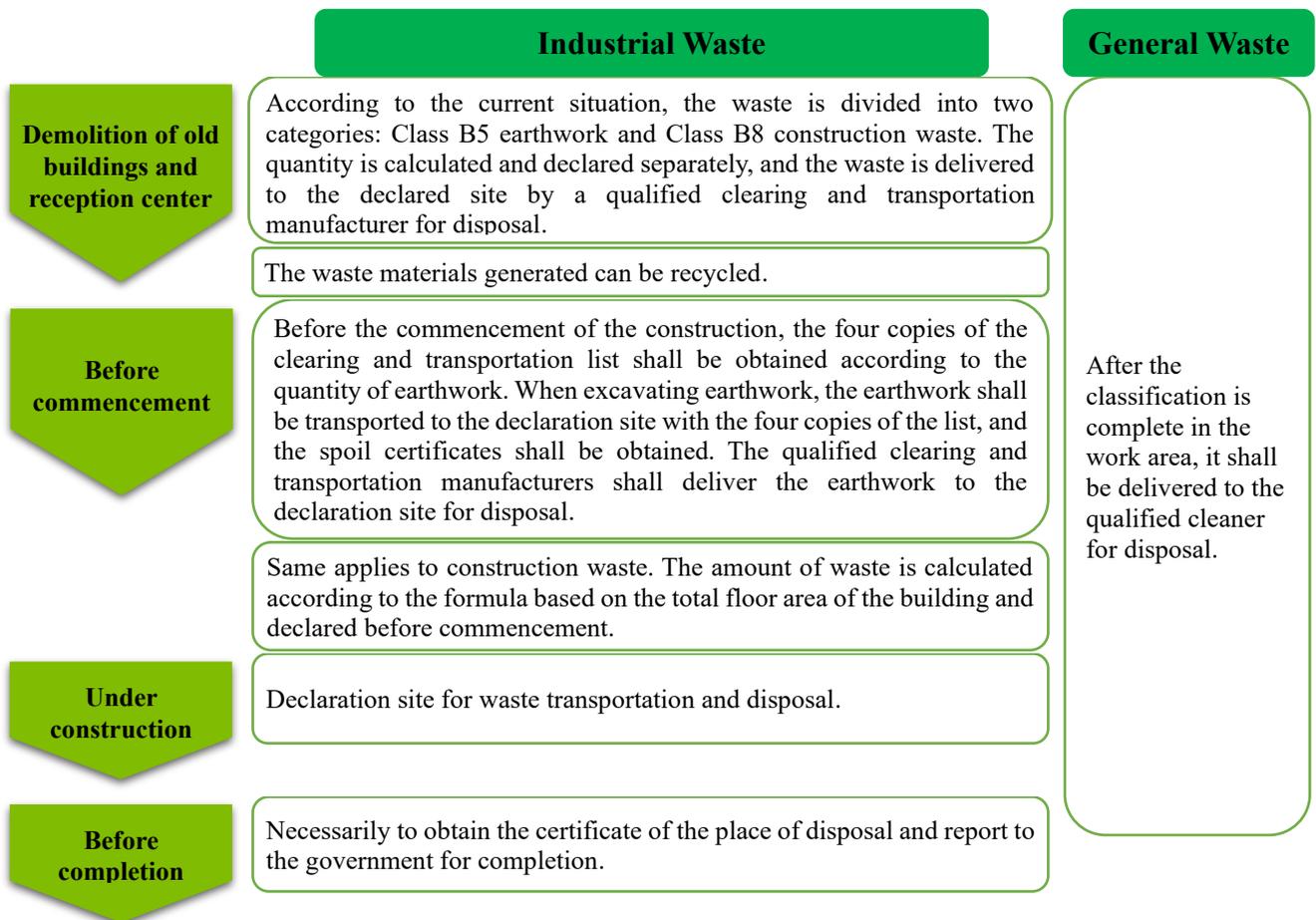
General noise and vibration prevention measures

Construction Noise and Vibration Control Measures

| Waste Disposal |

Construction waste, including general waste and engineering waste, will be generated during the development of Shining's construction projects. According to relevant laws and regulations and announcements: Waste Disposal Act, Waste Disposal Act Enforcement Rules, Methods and Facilities Standards for the Storage, Clearance and Disposal of Industrial Waste, Shining will be completely classified in the work area and then delivered to qualified clearing and transportation manufacturers for transportation to the declared site for disposal. The detailed classification is as follows:

Construction Site Waste Disposal Method of Shining



Total waste statistics of Shining

	2022	2023	2024
General Waste	122.1	78.3	27.7
Industrial Waste	3,843	3,607	4,567.3
Total (mt)	3,965.1	3,685.3	4,632.7

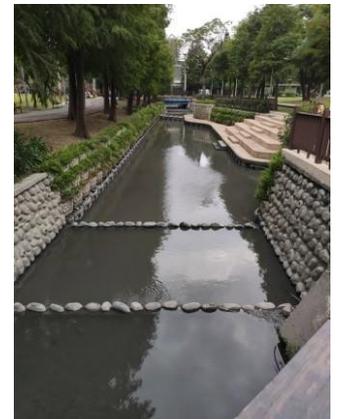
Types of construction waste of Shining

Types		New and demolished waste projects
General Waste	Waste Wood	Residual materials for window frame, decoration and on-site woodworking.
	Paper	Cement bag, wrapping paper, wallpaper.
	Others	Domestic waste generated from the office of the engineering office.
Engineering Waste	Sludge	Mud, excavation mud.
	Metal Waste	Waste materials such as components, frames, abandoned wires and lighting.
	Building Rubble	Broken stones such as sand, stone, brick and concrete.
	Waste Plastic	Obsolete materials for decoration, piping and construction.

| Good Neighborliness at the Construction Site |

In order to properly take care of the neighbors around the construction project, Shining strictly requires and controls the impact of construction on the surrounding environment. Taiyu Construction not only abides by laws and regulations in the construction process, but also makes further construction site pollution prevention and management for the neighbors. The relevant actions are as follows:

- The construction site shall be watered frequently to keep the ground wet and reduce the concentration of particulate pollutants in the air generated by construction activities.
- Carry out the cleaning and maintenance around the work area and the cleaning of vehicles leaving the work area to maintain the cleanliness of vehicles and the greening of the environment.
- The road shall be paved in sections according to the progress of the project to keep the tires of the incoming and outgoing vehicles clean, reduce the soil carried by the tires to pollute the main road surface, and reduce the dust raised when driving on the exposed surface.
- Do a good job of site management at any time, such as centralized management of building materials, tools, machines and tools, and strengthen the management of construction site sanitation, so as to reduce the mess on the construction site.
- Regularly inspect the road surface and drainage ditch adjacent to the work area. If there is any damage to the road surface and siltation of the drainage road, take the initiative to repair or dredge.



Climate Action

Climate change has become a major challenge facing the world. Shining Construction deeply understands its potential impact on corporate operations and sustainable development, and regards it as an important management issue. Faced with challenges such as frequent extreme weather events, increasingly stringent policies and regulations, carbon fee initiatives, and changing consumer awareness, Shining has implemented a top-down climate change risk management mechanism. Starting in 2024, it completed greenhouse gas inventory and verification work covering merged subsidiaries to further understand the risks of the entity and transformation and formulate countermeasures.

In accordance with the Financial Supervisory Commission's climate governance disclosure requirements, our company has taken stock of both physical and transitional risks, clearly identifying the risks and opportunities brought about by climate change, and assessing their impact on operations, finances, and strategies. Moving forward, we will also follow the requirements of the TCFD and Taiwan's "Climate Change Response Act" to gradually establish carbon reduction targets and a management framework, working with stakeholders to create a low-carbon and sustainable development path.

| Climate Change Governance Framework |

To strengthen climate risk response and governance, Shining has established a sustainability development team under the Board of Directors, which holds quarterly meetings to coordinate and plan climate-related policies, action plans, and capital expenditure plans, and reports the implementation status to the Board. A separate risk management team identifies, assesses, and tracks climate entity risks and transformation risks, incorporating climate risks into the annual key risk matrix. Through cross-departmental collaboration, it promotes the integration of sustainability governance mechanisms and operational strategies.

| Strategic Planning and Execution |

Based on the potential short-, medium-, and long-term operational and financial impacts of climate change on the company, Shining has formulated specific response strategies and management actions. In addition to improving energy efficiency and introducing renewable energy equipment, the Company is actively investing in low-carbon building materials, energy-saving construction methods, and carbon reduction technologies, integrating carbon management into its operational strategy. This includes implementing an internal carbon pricing mechanism, a carbon management platform, and mechanisms linking ESG performance to employee rewards, seeking breakthroughs in carbon reduction. In response to international carbon pricing trends, the company has considered international carbon market prices, carbon prices under greenhouse gas regulations, and the company's internal carbon reduction costs to formulate an internal carbon price, which will serve as a reference for carbon reduction management and planning.

| Climate Change Risk Management |

In response to the rapidly changing extreme climate and policy environment, Shining has established a greenhouse gas monitoring system and completed the 2024 consolidation scope verification. Regarding physical risks, such as typhoons, floods, and droughts, Shining has implemented the TCCIP climate risk platform and IPCC scientific assessment models to evaluate the exposure levels of its various sites and consider implementing adaptation measures such as water resource backup and flood control design from the early stages of development. Regarding transformation risks, Shining integrates internal policies with ESG governance requirements from the perspectives of carbon fee regulations, energy policies, and consumer preferences to strengthen the management effectiveness of climate risks and enhance corporate resilience.

Category		Risk Description	Impact Intensity	Time of Occurrence	Potential Financial Impact	Opportunity	Response / Adaptation Action
Physical Risk	Immediate Disaste	Extreme weather events such as floods and typhoons	High	Short-term	<ul style="list-style-type: none"> Construction sites or operating locations may be forced to halt operations due to flooding or power outages, resulting in delayed sales or a short-term decline in revenue. Damaged equipment or materials require replacement, leading to increased operating costs. Water shortages or logistical disruptions require additional dispatching, increasing operational pressure. 	<ul style="list-style-type: none"> Assess the climate risks of development sites and improve disaster prevention design and site selection standards for new projects. Implement community disaster prevention design, enhance the disaster resilience of the project, and improve brand trust. 	<ul style="list-style-type: none"> Every year, flood prevention drills are held before the plum rain season and typhoon season from March to May to ensure the proper functioning of floodgates and flood control equipment. Inspect the drainage environment around the building and cooperate with local ward chiefs and public sector agencies to dredge drainage facilities. A pre-emptive inventory and dispatch mechanism reduces losses from project downtime.
	Long-term Disaste	Rising average temperatures, drought, and increased water pressure	Medium	Long-term	<ul style="list-style-type: none"> Increased electricity demand and higher energy consumption from operations and air conditioning. Drought has led to water scarcity, and water shortages during the project may cause delays or risks to construction quality. 	<ul style="list-style-type: none"> Promote green building design and energy-saving equipment to enhance long-term operational resilience. Upgrade the configuration of water-saving equipment in the construction project. Emphasizing green building elements helps brand image. 	<ul style="list-style-type: none"> Green building and energy-saving and carbon-reducing equipment design should be incorporated into the planning of the project. Promote energy-saving water management in offices and construction sites (such as constant temperature air conditioning and limited flow faucets), and introduce water-saving facilities and water recycling plans into construction projects. Provide accurate estimation of water resources and strengthen scheduling capabilities.

Category	Risk Description	Impact Intensity	Time of Occurrence	Potential Financial Impact	Opportunity	Response / Adaptation Action	
Transformation Risks	Policies and regulations	Carbon fees, energy regulations, energy efficiency requirements for new buildings, etc.	Medium	Mid-term	<ul style="list-style-type: none"> Future increases in building material and construction costs are expected due to carbon fee collection and stricter regulations. Contracted projects must meet green building certification or ESG requirements; failure to do so may result in a loss of competitive advantage. 	<ul style="list-style-type: none"> Proactively responding to carbon regulation adjustments helps control cost risks. Enhance the company's chances of winning bids and cooperation. 	<ul style="list-style-type: none"> Strengthen internal carbon inventory and reduction records, and increase green building and energy-saving components year by year. Closely monitor regulations and carbon fee collection systems issued by the competent authorities, and conduct internal contingency planning in advance. Select materials and partners that comply with renewable energy regulations. Since 2023, regular greenhouse gas surveys have been conducted, and since 2024, the scope of surveys has included merged subsidiaries. Third-party inspections are carried out and reports are submitted to the board of directors, and a carbon management system has been established. The projected carbon emissions reduction by 20% by 2030 compared to the 2024 baseline year is 3%–6%, averaging a reduction of 3%–6% per year.
	Market and Reputation	Consumer preferences shift towards energy-saving products / Insufficient ESG action sparks reputational controversy	Medium	Mid-term	<ul style="list-style-type: none"> Failure to offer energy-saving, low-carbon, or green building products may reduce sales. When environmental groups or media gain increased attention, insufficient exposure can damage their image. 	<ul style="list-style-type: none"> Incorporating low-carbon design, green building materials, and energy-saving systems can enhance product competitiveness. Actively demonstrating ESG capabilities can increase stakeholder support. 	<ul style="list-style-type: none"> Incorporate design standards such as "Green Building Label" and "Low-carbon Building Materials". Strengthen communication with communities and media to showcase sustainability concepts and practices. Product descriptions and after-sales service should incorporate energy-saving and carbon-reduction information.

Energy and Resource Management

Office power consumption, greenhouse gas emissions and water consumption of Shining				
Electricity	Items	Year		
		2022	2023	2024
	Taichung Office (degree)	344,148	350,621	331,788
	Taipei Office (degree)	106,600	110,137	123,815
	Total (degree)	450,748	460,758	455,603
	Electricity Intensity (degree/person)	3,108.61	3,222.08	3,186.03
Water	Items	Year		
		2022	2023	2024
	Taichung Office (cubic meter)	467	469	3,367
	Taipei Office (cubic meter)	3,039	3,289	472
	Total (cubic meter)	20.95	23.00	3,839
	Water Intensity (cubic meter/person)	2,572	2,820	26.85

| Greenhouse Gas Management |

To gain a deeper understanding of the carbon emissions generated during its operational processes, our company included, for the first time in 2024, greenhouse gas inventories from the sites of consolidated subsidiaries in its reporting and passed third-party verification. This year will serve as the base year to facilitate the setting of future carbon reduction targets, which is why greenhouse gas emissions in 2024 significantly increased compared to those in 2023. In 2024, our company's total greenhouse gas emissions amounted to 10,459.9257 metric tons of CO₂e, with Scope 1 accounting for 21.29% of the total emissions and Scope 2 accounting for 78.71%.

Greenhouse Gas Emissions of Shining				
Greenhouse Gas	Item	Year		
		2022	2023	2024
	Direct Greenhouse Gas Emissions (Category 1)	17.58	59.4117	2,226.7671
	Energy-related Greenhouse Gas Emissions (Category 2)	211.85	271.7690	8,233.1586
	Total (Tons CO ₂ e)	229.43	331.1807	10,459.9257

Note:

- Scope of inventory: 2023 refers to individual of Shining Construction (including Taipei office, Taichung office (Headquarters Building), Shining Art Museum Community, and Shining Science Building Community); In 2024, in addition to continuing the individual inventory of Shining Construction, a greenhouse gas inventory of consolidated subsidiary sites will be added.
- According to the energy bureau's announcement on the electricity emission factor calculation, the energy bureau announced on April 23, 2025 that the electricity emission factor for 2024 is 0.474 kilograms CO₂e/ Degree. Due to the completion of the third-party verification opinion in our company's inventory report on April 15, 2025, we will continue to use the electricity emission factor of 0.494 kilograms from 2023 CO₂e/ Degree calculation, 2023 electricity emission coefficient 0.494 kg CO₂e/ Degree, 2022 electricity emission coefficient 0.495 kg CO₂e/ Degree.
- In 2022, self-inspection was conducted.

| Quantitative Management of Energy Conservation and Carbon Reduction |

Target value of greenhouse gas carbon emission reduction

The Company will follow the national 2050 net zero goal and is committed to promoting greenhouse gas reduction. We will continue to conduct greenhouse gas inventory and verification, and implement energy conservation management for indirect greenhouse gas emissions (category 2) generated by electricity consumption. In view of the fact that energy resource sustainability is still an important issue globally and domestically, Shining responds to the national energy management reduction policy and expects that the annual per capita carbon emission target can be reduced by more than 1% compared with the previous year, that is, the annual per capita carbon emission reduction is about 16.02 (kg CO₂e/person).

Target value of water resource use reduction management

The stabilization of water supply in response to climate change has become a problem facing all countries in the world! In order to fulfill the social and corporate responsibilities and address the global water shortage issues, Shining will reduce the overall water intensity (total water consumption / number of employees) by 4% by 2028, taking 2018 as the base year. Shining has also fully promoted all colleagues to contribute to the office area, pay attention to the use of energy resources, and the General Affairs Department will act as the main responsible department to formulate management measures for the power and water management of the building.

| Environmental Protection Management Strategy |

In view of the fact that the sustainability of energy and resources is an important issue both globally and domestically, Shining urged all colleagues to contribute to the office area, pay attention to the use of energy resources, and the General Affairs Department is the main responsible department to formulate management measures for the power and water management of the building.

Electricity Saving Measures:

1. Air-conditioning temperature is controlled and kept from leaking.
2. Use energy-saving LED lamps; light switches are built in each area. Advocate turning off the power switch at will to reduce energy waste. Induction lights in public areas.
3. Advocate to take more stairs and less elevators to reduce energy waste.
4. The office building of Taipei Branch is surrounded by pools, which can adjust the surrounding temperature.
5. Maintain and improve the adequacy of equipment to reduce energy consumption.



Water Saving Measures:

1. Select equipment with provincial water standard seal.
2. Inductive water-saving faucet is adopted.
3. Regularly check and review the water consumption, and immediately report and handle any abnormal situation.



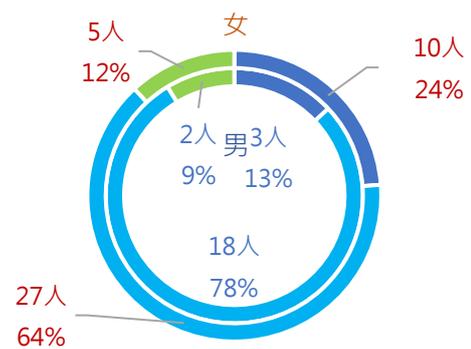
《Society Sustainability》

Status of Human Resources

Management Position of 2024



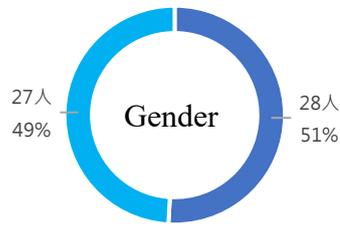
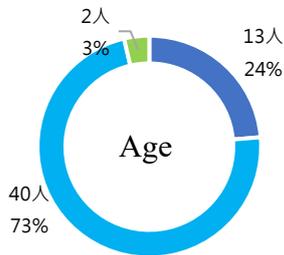
Non-management Position of 2024



■ 30歲(含)以下 ■ 31歲-50歲 ■ 51歲(含)以上

■ 30歲(含)以下 ■ 31歲-50歲 ■ 51歲(含)以上

New Employee of 2024

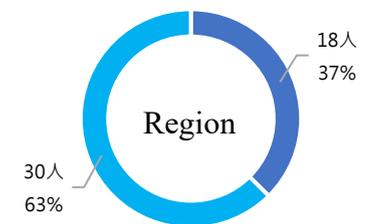
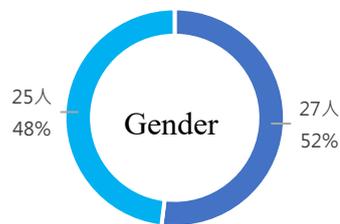
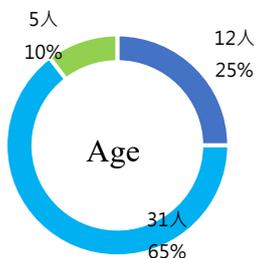


■ 30歲(含)以下 ■ 31歲-50歲 ■ 51歲(含)以上

■ 男 ■ 女

■ 台北 ■ 台中

Resigned Employee of 2024

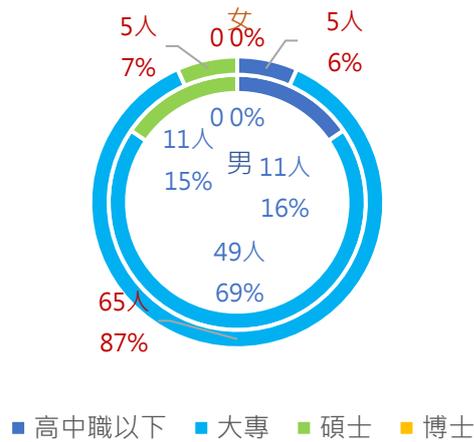


■ 30歲(含)以下 ■ 31歲-50歲 ■ 51歲(含)以上

■ 男 ■ 女

■ 台北 ■ 台中

Education Structure of 2024



Remuneration and Benefits

Average Salary of Non-supervisory Employees in Recent Three Years			
Year	2022	2023	2024
Total salary of non-supervisor full-time employees (A)	96,614,399	87,615,356	89,573,588
Number of non-supervisory full-time employees (B)	143	122	128
Non-supervisor full-time employees "Average Salary" (A/B)	675,625	718,159	699,794

Median Salary of Non-supervisory Employees in Recent Three Years			
Year	2022	2023	2024
Median Salary	96,614,399	614,211	573,598

Total Annual Salary for the Past Three Years			
Year	2022	2023	2024
Annual Total Salary Ratio	6.92	6.95	7.51
Annual Total Salary Compensation Change Rate	0.00	0.00	0.00

1. Employee Benefits

The Company has harmonious labor-management relations, and various employee welfare measures, further education, training, retirement systems and their implementation. Starting from 2023, employee travel will be changed to employee self-improvement activity expense subsidies. As long as colleagues arrange to travel to counties, cities, and countries outside the workplace, the maximum subsidy per year is NT\$10,000. Multiple trips can be accumulated and applied for again, which greatly increases the freedom of colleagues to arrange employee travel. The agreement between labor and management and the various employee rights protection measures are explained below:

- (1) Employees enjoy labor insurance, health insurance, pension and business travel insurance.
- (2) Three section bonus, birthday gift, house purchase celebration gift, maternity allowance.
- (3) The maximum subsidy for employee self-improvement activities is NT\$10,000.
- (4) Regular employee health examination every year.
- (5) Organize employee recreational activities, such as year-end party, dinner party or other recreational and self-improvement activities.
- (6) Operation of marriage and funeral subsidies and Employee Welfare Committee.

2. Parental Stay Rate

	Male	Female	Total
Number of applicants for parental leave	0	2	2
Number of employee who should be reinstated on parental leave (A)	0	2	2
Actual number of employee returning to work after parental leave (B)	0	2	2
Reinstatement rate (B / A)	0%	100%	100%
Number of employee returning to work on parental leave in 2024 (C)	0	2	2
Number of employee who returned to work on parental leave in 2023 and have worked for one year in 2024 (D)	0	1	1
Retention rate (D / C)	0%	50%	50%

3. Employee Welfare Committee

The committee has 9 members, each with a three-year term, and one person is elected by the members as the Chairman. The term of office of the ex-officio member of the Company is unlimited. The welfare fund of the staff committee is allocated by the company in accordance with relevant regulations and deposited in a public bank for safekeeping. The Association holds meetings from time to time to discuss relevant matters (such as Mid-Autumn Festival and Dragon Boat Festival gifts, employee self-improvement activity expenses subsidies). The meetings are convened and chaired by the Chairman.

Employee Welfare Committee Expenditure from 2022 to 2024

Items	Amount in New Taiwan Dollars		
	2022	2023	2024
Birthday Gift	101,800	99,560	98,800
Tourism Subsidiaries	-	1,179,989	1,128,000
(Number of dependents included)	-	-	-
Health Examination	44,300	59,800	45,000
Festival Bonus	1,389,000	1,321,500	1,300,000
Wedding and Funeral Welfare	60,300	57,130	46,600
Others	25,250	13,500	-
Total	1,620,650	2,731,479	2,618,400

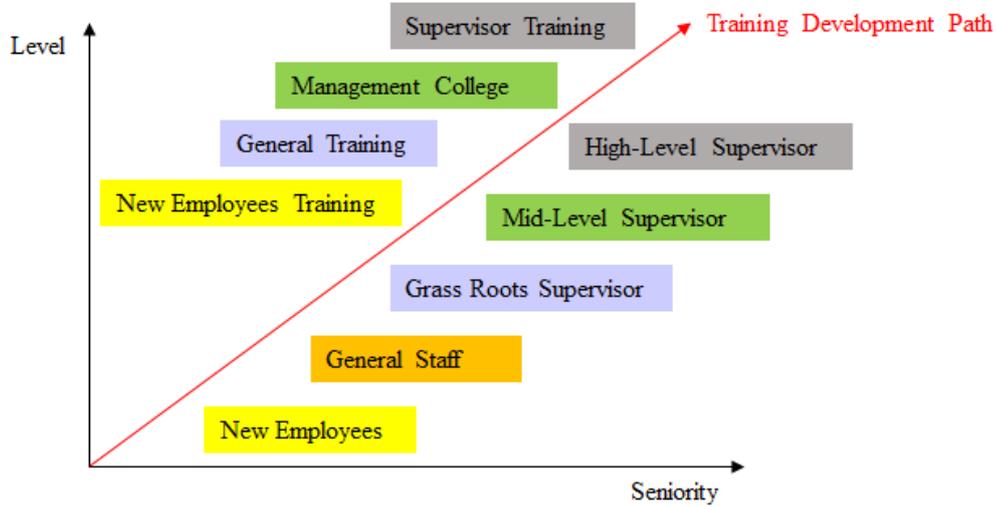
4. Retirement System

The Company's retirement reserves allocated in accordance with the law and the monthly employee pension are deposited in the special personal account for employee pension established by the Labor Insurance Bureau. In accordance with the Labor Standards Act and the Labor Pension Act, the Company provides pension allocation and payment. In addition to the statutory provisions, the Company regularly confirms the full allocation every year to protect the right of colleagues to claim pension in the future.

Under the old system of employees' retirement, no less than 2% of the pension reserve was allocated according to the law. In addition, according to the Labor Pension Act, the Company allocated 6% of the monthly salary of employees to the labor pension personal account established by the Labor Insurance Bureau. As of December 31, 2024, approximately NTD\$12,854,000 had been withdrawn from the old system's Labor Retirement Reserve Fund into the special account for Labor Retirement Reserve Funds.

Talent Cultivation and Development

Diagram of Education and Training System



In 2024, to sustain the learning momentum of the Shining Management Academy, the training department continued to offer online review courses for the academy. Following the 2024 operational focus, a series of general online courses were also offered, including topics such as understanding carbon neutrality, net-zero emissions, carbon fees, cross-departmental communication, risk management strategies, AI in one hour, promotion of the newly revised Gender Equality Act, and a comprehensive AI knowledge course (parts 1 & 2), among others. These diverse online courses enabled employees to continuously enrich themselves at any time. In addition to offering courses, the department also continuously monitored the participation of company executives, arranging for executives to share their experiences through online assessments, management meetings, and strategic meetings to maintain their learning momentum. In order to keep pace with the times and in line with the government's newly revised Gender Equality Act policy, we are launching a Gender Equality Act promotion campaign. All employees of the group are required to complete the Gender Equality Act course and pass the online test.

Statistics of Staff Education and Training Course Content and Hours in 2024

Units in Hours

	Male			Female		
	Training Hours	Person-Times	Average Training Hours	Training Hours	Person-Times	Average Training Hours
Management	14	5	2.8	108.5	18	6.03
Non-Management	12	2	6	32.5	7	4.64
Total	26	7	3.71	141	25	5.64

Secure Environment

Occupational Injuries and Injury Rates in 2024

Shining	Occupational Injuries		Lost Working Days	Lost Working Hours	Total Days of Absence
	Injured	Death			
Female	1	0	12	96	12
Male	0	0	0	0	0
Total	1	0	12	96	12

Number of Occupational Disease Cases in 2024

Shining	Occupational Disease		
	Injured	Death	Main Types
Female	0	0	-
Male	0	0	-
Total	0	0	-

Safety and Security

To maintain the physical health of employees, on July 31, 2024, Shining held a health check for employees and provided professional consultation from physicians to address concerns about the workplace or personal health and safety of colleagues; the office is always equipped with medical kits, masks, alcohol and other items, and if necessary, provides staff with first aid and protection. All employees also provide group insurance and travel safety insurance in addition to labor and health insurance.



Social Communion

Shining actively invests in social care, co runs various education and social feedback programs with the public welfare group, integrates the Group's strength to create a happy and communion society, and hopes to contribute to the society and strengthen the positive connection between society and economy.

According to the needs of the community, Shining helps to plan and organize community activities, such as Chinese New Year, c, Mother's Day, Dragon Boat Festival, Mid-Autumn Festival, Christmas and other activities, so as to enhance fellowship and improve the living standard of the community and give back to the quality of social housing life.

We also actively operate the network platform, including Facebook and LINE, to release irregular activities and related information, to be closer to the voice of fans and community residents through interaction, and to enhance the goodwill and satisfaction.



To beautify the urban landscape and improve the quality of urban life, Shining actively cooperates with government requirements. " Shining Heng-Mei " plans U-BIKE within its site to enhance local living amenities; " Shining Yun Feng " implements an 8-meter-wide planned road to facilitate local transportation. Shining also implements a public park adoption program, taking into account existing urban culverts and development projects to renovate sidewalks and beautify the landscape with greenery. Open spaces are reserved along the street-side walkways, and permeable paving enhances natural drainage and site water retention. Through public art and greenery, Shining gives back to the city in a friendly way, not only alleviating the oppressive feeling of buildings adjacent to the road but also allowing pedestrians to immediately experience a high-quality environment through spatial transitions.

In its sustainability practices since 2024, Shining Construction has consistently demonstrated a deep concern for the environment and people. Shining not only focuses on the quality of its architecture but also emphasizes how well it integrates with the environment and establishes positive interactions with the community. Even before the official commencement of new construction projects, Shining had already begun landscaping and maintenance work on the site. This not only improved the environmental quality of the site but also created a comfortable recreational space for neighboring residents.

For example, at the " Shining Zhong-Shan-Fu " site, Shining has created a 1,000-ping green landscape park by incorporating elements such as water features, bamboo groves, stone rest areas, and white stone paving. This park not only provides citizens with a great place for spring outings but also serves as a platform for interaction between Shining and community residents.

As Shining Construction's first cross-district investment project in Douliu City, Yunlin County, " Shining Yun-Feng " not only transforms the site into a green and beautiful park, but also plans a series of activities, such as papaya picking, Christmas lighting, and a lawn music festival, to give citizens the opportunity to participate and experience the beauty of this space.

Upholding the corporate philosophy of fulfilling social responsibility and giving back to the community, Shining Construction has always hoped to bring the aesthetics, international perspective, and hotel-style lifestyle of Lalu to its various projects, creating an international five-star hotel-like living experience. Through this approach, Hsiang Lin Construction demonstrates its commitment to sustainable development and fulfills its responsibility to the community.



Shining Zhong-Shan-Fu

Press Conference for the Unveiling Ceremony of the 1,000-Ping Base

Date: 2024/01/04

Participants: 150

Invested Amount:
NT\$ 660 thousands

The unveiling ceremony of the Shining Zhong-Shan-Fu 1,000-ping site officially commenced with a lively drum performance and auspicious lion dance, symbolizing good fortune and prosperity. Located in Zhongshan District, Taipei City, this 1,000-ping site was once fertile farmland a century ago, where farmers and water buffaloes diligently cultivated the land, leaving behind a rich agricultural history. Over time, it gradually transformed into an area filled with old houses, carrying many memories. Now, Shining Construction has decided to revitalize this land into a stunning public recreational space, providing local residents with a new leisure destination.



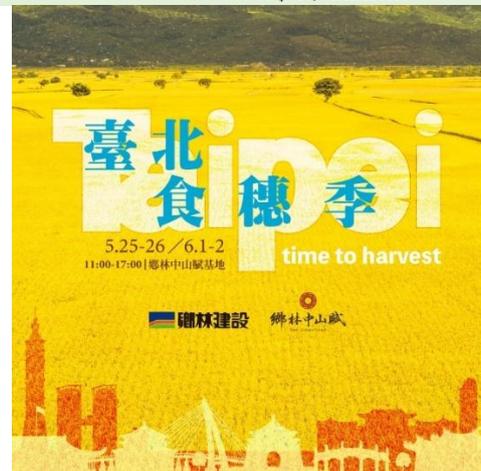
Shining Harvest Season

Date: 2024/05/25

Participants: 330

Invested Amount:
NT\$ 1.9 millions

The "Taipei Harvest Season" recreates the old Taipei rice harvest celebrations in the heart of the city, bringing the joy of the rice harvest to life in a contemporary way. The festival kicks off the celebrations with the "Pet Duck Gathering," where crops and livestock become pets and family members. Over two consecutive weekends, different themes and activities, combined with a food market and a points-for-gifts program, share the joy of harvesting rice with everyone. The festival also shares the sweet harvest of hard work with everyone.



Shining Yun-Feng

BBQ Grass Concert

Date: 2024/02/24

Participants: 806

Invested Amount:
NT\$ 2.5 millions

“Shining Returning Home” continues to uphold the spirit of giving back to its hometown, Yunlin County, following last year's base papaya picking and Christmas celebration party. After the event, the "BBQ Grass Concert" will be held again in 2024. Adhere to the rural forest construction of returning to the hometown to promote projects, and once again carefully plan an event comparable to a music festival, accompanied by the exquisite chef's skills BBQ, paired with charming and elegant music, enhances the aroma and fragrance. Sincerely invite to share a feast BBQ music extravaganza!



Charity Activities in 2024

"Taipei City Events"

Date: From Nov 2023 to Mar 2024

Inherits the Classic Humanities Records

Views: 2.35 millions

Invested Amount:
NT\$ 400 thousands

Shining Building responds to the government's practice of environmental protection and co-prosperity with people, pays attention to land value and humanistic sentiments, focuses on Taipei City, and interviews local old shops and craftsmanship. Through the dissemination of online audio and video, traditional cultural resources are repackaged and preserved in the form of video.

Starting from Zhongshan District, the exhibition connects the memory of Taipei Water City and a century of history, records the rich life heritage of Financial Avenue and Old Street, and re-records the past land values and feelings through actual visits between the changes of the new era and the preservation of the old era, so as to spread the beauty of common people's culture more widely and let the residents living in Taipei in the future better understand the stories of the land they live in. Under the government's urban renewal trend, it spares no effort to promote the development of the new city appearance and help the people preserve the beautiful traces of the old era.

The city is a warm literary work, and each chapter is worth reading carefully. We hope to use these beautiful stories to infect more people and highlight Shining's concern for land value and humanistic feelings. The new construction method and Shining & Lalu aesthetic design can provide residents with a more comfortable, more comfortable and safer living environment, and can also make the city better.



忙碌的生活，有時需要停...



在人來人往的心中山線形...



人間煙火氣，三餐四季，...



圓山花博公園，城市中的...



勤勞樸實，是他和太太經...



她和光點台北的故事...



六十年手藝專注旗袍，任...



為了陪伴家人，回到台灣...

The Story of Yunlin's "100 Values & Persistence"

At Shining Building, we firmly believe that the success of an enterprise comes not only from the pursuit of economic benefits, but also from contributions to society and the environment. Therefore, Chairman Lai of Shining Group decided to bring this responsibility back to his hometown, Yunlin, through Shining Building's new project "Shining Yun-Feng", and through the "100 Values & Persistence" story writing event, to show Shining's respect and support for local culture, and to turn the chairman's love for his hometown into practical actions to bring more beauty and prosperity to Yunlin.

The rapid development of the Taichung, Changhua and Yunlin living circle has driven the employment and housing demand in the Yunlin area. Shining Building launched a new construction project in Douliu City, Yunlin County for the first time. Yunlin County has rich cultural heritage and natural resources. It is the hometown of the puppet master and an important base for Taiwan's agriculture. We believe that every local story is a priceless treasure that deserves to be recorded and shared. These stories not only reflect the lifestyle of Yunlin people, but also represent their love and persistence for the land.

Through this essay contest, we invite Yunlin residents, whether farmers, artists, or professionals from all walks of life, to share their stories. These stories will be collected and printed into a book, allowing more people to see the beauty and value of Yunlin. In September 2024, the Shining Cultural and Educational Foundation printed these stories into a book and donated them to the Yunlin County Government, Douliu City Government, libraries, and other organizations, allowing more people to see the beauty and value of Yunlin.

We believe that this grand cultural and industrial event will not only enhance the quality of life in Yunlin but also promote the development of local industries, thereby driving the prosperity of the entire community. Shining will continue to uphold its love and responsibility for its hometown, striving to create a sustainable future. This is our promise to Yunlin, and also a promise to future generations.



《Governance Sustainability》

| Board of Directors |

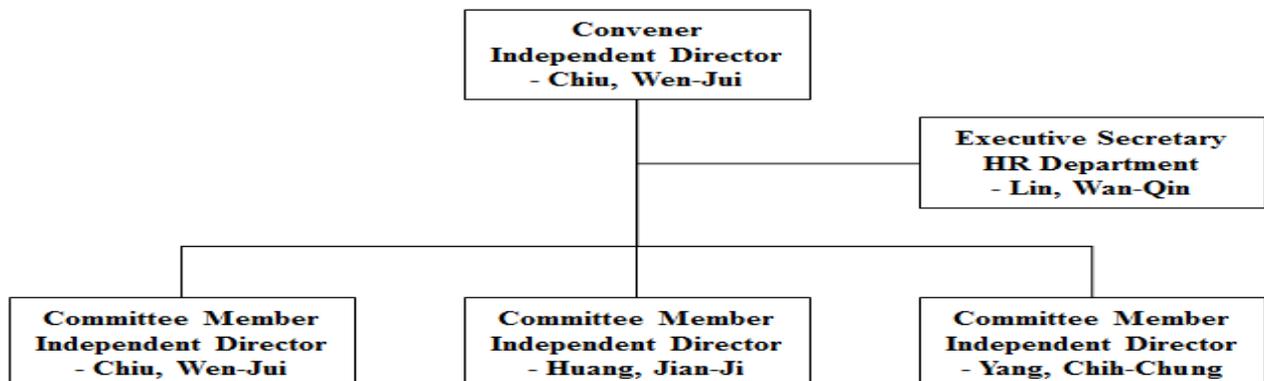
	Title	Name	Selected Education & Past Positions	Selected Current Positions
1	Chairman	Ding Lin Investment & Development Co., Ltd. Representative: Lai, Cheng-I	Department of Electrical Engineering, Southern Taiwan University of Science and Technology, General Chamber of Commerce of the Republic of China - President, Taiwan Tourist Hotel Association - President, International Real Estate Development Association of Taiwan - President, Council of Industrial & Commercial Development - Honorary President, Construction and Development Association of Taiwan Province - President, Tai Chung City Chamber of Commerce - President.	Shining Building Business Co., Ltd. - Chairman, Ding Lin Investment & Development Co., Ltd. - Chairman, Lalu Hotel Co., Ltd. - Chairman, Guang Yu Investment & Development Co., Ltd. - Chairman, Quan Yang Investment Co., Ltd. - Person In Charge, Bai Huang Investment Co., Ltd. - Person In Charge, Ding Lin International Enterprise Co., Ltd. - Chairman, Shining Cultural and Educational Foundation - Chairman, Shining Communication Co., Ltd. - Person In Charge, Shining Housing Agency Co., Ltd. - Chairman.
2	Director	Ding Zheng Investment Co., Ltd. Representative: Chen, Shu-Fen	Economics Department, Soochow University.	Ding Zheng Investment Co., Ltd. - Chairman, Yi Yang Investment Co., Ltd. - Chairman.

3	Director	Zheng Kee Investment Co., Ltd. Representative: Chang, Ying-Yin	Fiber Engineering Department, National Taiwan University of Science and Technology.	Shining Building Business Co., Ltd. - Director of General, Administration Division Shining Hydropower Engineering Co., Ltd. - Person In Charge, Zheng Kee Investment Co., Ltd. - Chairman Li Jing Investment Co., Ltd. - Chairman, Billion Capital Holding Co., Ltd. - Person In Charge.
4	Director	Yi Yang Investment Co., Ltd. Representative: Lin, Ching-Feng	Agricultural Economics Department, National Chung Hsing University.	Fast Growth LTD - Person In Charge, Diamond Overseas Co, Ltd. - Person In Charge.
5	Independent Director	Chiu, Wen-Jui	Department of Electrical Engineering, Va Nung University, Chiang Shun Post Co., Ltd. - Vice Chairman.	IC Artis Co., Ltd. - Director.
6	Independent Director	Huang, Jian-Ji	PhD Department of Electrical Engineering, National Cheng Kung University,	Management Information Systems Department, Hung Kuang University - Dean & Associate Professor.
7	Independent Director	Yang, Chih-Chung	Master Degree Institute of Transportation, National Chiao Tung University.	Hubbard Administration Management Co., Ltd. - Person In Charge.

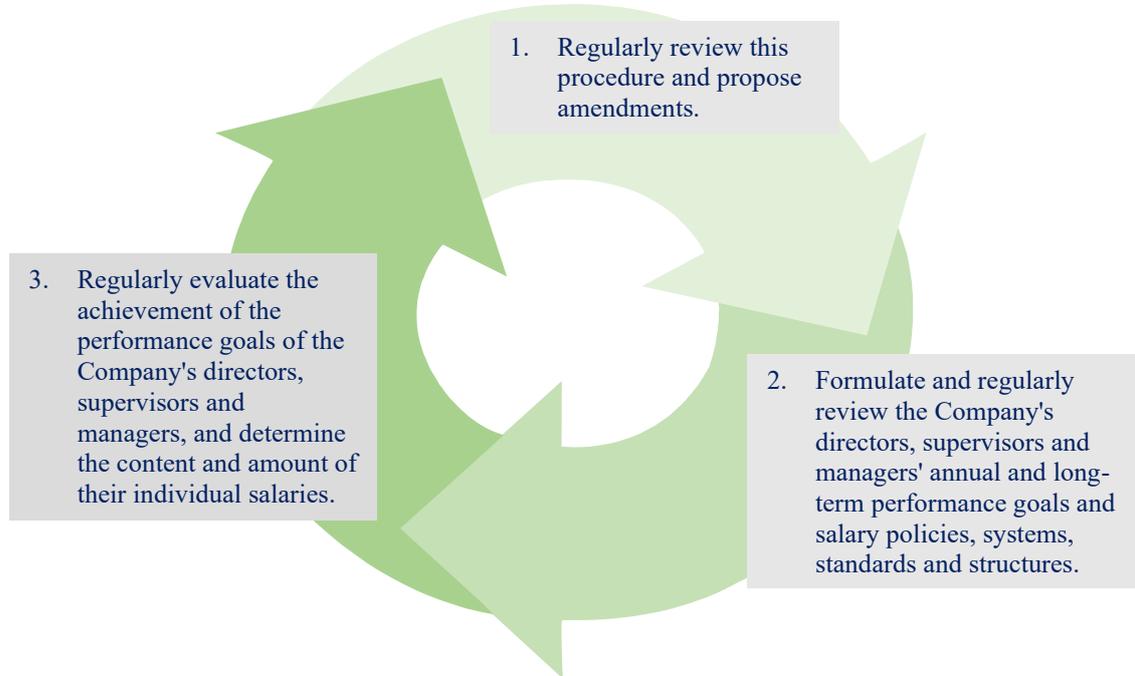
| Remuneration Committee |

The Company established the Remuneration Committee on December 8, 2011. At present, there are three independent directors Chiu, Wen-Jui (convener), Huang, Jian-Ji and Yang, Chih-Chung, whose term of office is from June 24, 2022 to June 24, 2025.

Number of Member	Gender Ratio (Male : Female)	Number of Meetings in 2024	Actual Attendance
3	3 : 0	2	100%



The Remuneration Committee faithfully performs its functions and powers from the perspective of a good manager, and submits its suggestions to the Board of Directors for discussion. However, the proposal on the remuneration of supervisors shall be submitted to the Board of Directors for discussion, only if the remuneration of supervisors is prescribed in the articles of association or authorized by the shareholders' meeting to be handled by the board of directors. The main responsibilities are as follows:



| Audit Committee |

The Company elected three independent directors through the Annual General Meeting and established the Audit Committee on June 25, 2019. Current members: Chiu, Wen-Jui (convener), Huang, Jian-Ji and Yang, Chih-Chung, three independent directors, with a term of office from June 24, 2022 to June 24, 2025.



Number of Member	Gender Ratio (Male : Female)	Number of Meetings in 2024	Actual Attendance
3	3 : 0	7	95.2%

| Integrity Management Guidelines |

1. Bribery and receiving bribery.
2. Provide illegal political donations.
3. Improper charitable donations or sponsorship.
4. Offer or accept unreasonable gifts, entertainment or other improper benefits.
5. Infringement of trade secrets, trademark rights, patent rights, copyrights and other intellectual property rights.
6. Engaging in unfair competition.
7. Products and services directly or indirectly damage the rights, health and safety of consumers or other interested parties when they are researched and developed, purchased, manufactured, provided or sold.

At a time when information flows rapidly and consumers and enterprises themselves pay more and more attention to information privacy and protection, Shining also proposed the corresponding "internal major information processing procedures", hoping to handle important information flows with more caution and attention. We also set up the Director, Spokesperson, Financial Supervisor and Accounting Supervisor of the Management Office as a dedicated unit to regularly check whether the internal business conditions are in accordance with the provisions of the operating procedures, and exercise the following rights and responsibilities:

Responsibility of the Responsible Unit in Procedures for Handling Material Inside Information



1. Responsibility for formulating the drafts of this Procedures and any amendments to them.
2. Responsibility for receiving inquiries in connection with the methods of handling material inside information, and for consultation, review, and recommendations relating to this Procedures.
3. Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.
4. Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to this Procedures.
5. Other activities related to this Procedures.

In addition, with the release of the above-mentioned operating guidelines, we have promoted the concept of honest management through internal and external education and training, internal meetings and audits, and required all employees to fully understand and comply with them. In 2023, the external education and training included a total of 18 hours of honest courses, and the internal integrity management concept was also promoted in the quarterly mobilization meetings.

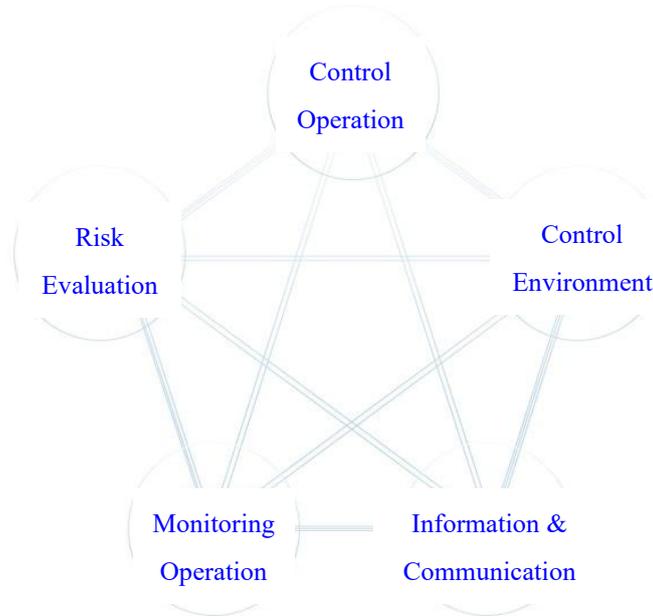
To ensure that honest management can be truly implemented, external personnel are encouraged to report dishonest or improper behavior through the official website customer service mailbox and internal personnel can report dishonest or improper behavior through unit supervisors, human resources departments or audit units. The audit unit must keep the content of the report confidential and implement punishment according to the severity of the report in accordance with the "Employee Award and Punishment Measures" of the township and forestry industry, and encourage internal and external personnel to report dishonest behavior. There were no violations of honest management in 2024, demonstrating the effectiveness of Shining's implementation of honest management.

| Standards of Ethical Conduct |



| Internal Audit Organization and Operation |

Shining has established an internal control system to ensure the achievement of the objectives of operating effectiveness and efficiency (including profitability, performance and asset security), reliability, timeliness, transparency of reporting, and compliance with relevant norms and relevant laws and regulations. The internal control system is divided into five components:



In accordance with the provisions of the "Regulations Governing Establishment of Internal Control Systems by Public Companies", and taking into account the overall operating activities of the Company and its subsidiaries, Shining designed and implemented an internal control system, and reviewed it at any time to respond to changes in the internal and external environment of the Company, so as to ensure that the design and implementation of the system is continuously effective, so as to achieve the purpose of the internal control system. The internal audit of Shining is an independent unit directly under the Board of Directors. In addition to the regular meeting report of the Board of Directors, it shall immediately report to the Audit Committee, the Chairman and the General Manager when necessary to implement the spirit of corporate governance.

The audit work is mainly carried out according to the audit plan approved by the Board of Directors. The audit plan is prepared based on the identified risks, and special audit or review is also carried out as necessary. Comprehensively implement the above general audit and special audit, provide the operation status of the internal control function of the management, and timely provide another channel for the management to understand the existing or potential lack of internal control. The internal auditors shall issue a written audit report and tracking report after the implementation of the audit plan, propose improvement plans, and regularly submit them to the Board of Directors for review, which shall serve as the basis for recommending that the Company issue an internal control statement. In 2024, the internal audit organization and operation were normal and smooth, and there was no major corruption in Shining.

Appendix

全球永續性報告指標 GRI Standards 對照表

1. GRI 2：一般揭露 2021

GRI 準則	GRI 指標內容	對應章節	頁碼	備註
2-1	組織詳細資訊	關於報告書	1	
2-2	組織永續報導中所包含的實體	關於報告書	1	
2-3	報導期間、報導頻率與聯絡人	關於報告書	1	
2-4	資訊重編	-	-	
2-5	外部保證/確信	附錄-會計師獨立確信報告	123	
2-6	活動、價值鏈與其他商業關係	1.1 關於鄉林	4 8-9	
2-7	員工	4.1 人力資源現況	88-92	
2-8	非員工工作者	4.1 人力資源現況	88	
2-9	治理結構與組成	1.2 公司治理	12	
2-10	最高治理單位的提名與遴選	1.2 公司治理	13	
2-11	最高治理單位的主席	1.2 公司治理	12	
2-12	最高治理單位於監督衝擊管理的角色	1.2 公司治理	13	
2-13	衝擊管理的負責人	1.2 公司治理	12	
2-14	最高治理單位於永續性報導的角色	1.2 公司治理	12	
2-15	利益衝突	1.2 公司治理	20	
2-16	溝通關鍵重大事件	1.6 利害關係人溝通	29-30	
2-17	最高治理單位的群體智識	1.2 公司治理	14	
2-18	最高治理單位的績效評估	1.2 公司治理	13	
2-19	薪酬政策	4.2 薪酬與福利	94	
2-20	薪酬決定的流程	4.2 薪酬與福利	94	
2-21	年度總薪酬比率	4.2 薪酬與福利	94	
2-22	永續發展策略的聲明	經營者的話	2	
2-23	政策承諾	1.2 公司治理	12	
		4.1 人力資源現況	88	
2-24	納入政策承諾	1.2 公司治理	17	
2-25	補救負面衝擊的程序	1.2 公司治理	20	
2-26	尋求建議和提出疑慮的機制	1.2 公司治理	19	

GRI 準則	GRI 指標內容	對應章節	頁碼	備註
2-27	法規遵循	1.5 法規遵循	27	
2-28	公協會的會員資格	1.1 關於鄉林	11	
2-29	利害關係人議合方針	1.6 利害關係人溝通	28-29	
2-30	團體協約	-	-	無工會組織

2. GRI 3：重大主題揭露項

GRI 準則	GRI 指標內容	對應章節	頁碼	備註
3-1	重大主題決定流程	1.6 利害關係人溝通	31-32	
3-2	重大主題清單	1.6 利害關係人溝通	33	
3-3	重大主題管理	1.6 利害關係人溝通	34-39	
1. 職業健康安全				
3-3	重大主題管理	1.6 利害關係人溝通	38	
403-1	職業安全衛生管理系統	1.6 利害關係人溝通	38	
403-2	危害辨識、風險評估、及事故調查	4.4 安全環境	105	
403-3	職業健康服務	4.4 安全環境	106	
403-4	有關職業安全衛生之工作者參與、諮商與溝通	1.6 利害關係人溝通	29	
403-5	有關職業安全衛生之工作者訓練	1.6 利害關係人溝通	38	
403-6	工作者健康促進	4.4 安全環境	106	
403-7	預防和減輕與業務關係直接相關聯之職業安全衛生的衝擊	2.1 規劃與建設	105	
2. 市場形象				
3-3	重大主題管理	1.6 利害關係人溝通	37	
3. 建案與服務品質管理				
3-3	重大主題管理	1.6 利害關係人溝通	34	
4. 能源使用管理				
3-3	重大主題管理	1.6 利害關係人溝通	39	
302-1	組織內部的能源消耗量	3.5 能資源管理	82	
302-4	減少能源的消耗	3.5 能資源管理	86	
5. 顧客的健康與安全				
3-3	重大主題管理	1.6 利害關係人溝通	35	
416-2	違反有關產品與服務的健康和安全法規之事	1.5 法規遵循	27	
6. 風險管理				
3-3	重大主題管理	1.6 利害關係人溝通	36	

3. 特定標準揭露

類別/考量面	GRI 準則	GRI 指標內容	對應章節	頁碼	備註
GRI 200：經濟面					
經濟績效	201-3	組織確定福利計劃義務的涵蓋範圍	4.2 薪酬與福利	95	
	201-4	取自政府之財務補助	1.3 財務績效	23	無取自政府補助
GRI 300：環境面					
原物料	301-1	所有物料的重量或體積	3.2 原物料使用	73-74	
水	303-3	取水量	3.5 能資源管理	82	1,000 立方米 = 1 百萬公升
排放	305-1	直接（範疇一）溫室氣體排放	3.5 能資源管理	85	
	305-2	能源間接（範疇二）溫室氣體排放	3.5 能資源管理	85	
廢棄物	306-3	廢棄物的產生	3.3 工地污染防治	76-77	
	306-5	廢棄物的直接處置	3.3 工地污染防治	76-77	
法規遵循	307-1	違反環保法規	1.5 法規遵循	27	未有相關事件發生
GRI 400：社會面					
勞僱關係	401-1	新進員工和離職員工	4.1 人力資源現況	89	
	401-2	提供給全職員工（不包含臨時或兼職員工）的福利	4.2 薪酬與福利	95	
	401-3	按性別劃分，育嬰假後復職和留任的比例	4.2 薪酬與福利	96	
職業健康安全	403-8	職業安全衛生管理系統所涵蓋之工作者	4.1 人力資源現況	88	
	403-9	職業傷害	4.4 安全環境	105	
	403-10	職業病	4.4 安全環境	106	
訓練與教育	404-1	按性別和員工類別劃分，每名員工每年接受訓練的平均時數	4.3 人才培育發展	101	
員工多元化與平等機會	405-1	按性別、年齡層、少數族群及其他多元化指標劃分，公司治理組織成員和各類員工的組成	4.1 人力資源現況	89	
法規遵循	419-1	違反社會與經濟領域之法律和規定	1.5 法規遵循	27	未有相關事件發生
顧客的健康與安全	416-2	違反有關產品與服務的健康和安全法規之事	1.5 法規遵循	27	未有相關事件發生
	417-2	未遵循產品與服務之資訊與標示法規的資訊	1.5 法規遵循	27	未有相關事件發生
產品及服務標示	417-3	未遵循行銷傳播相關法規事件	1.5 法規遵循	27	未有相關事件發生
	418-1	經證實侵犯客戶隱私或遺失客戶資料的投訴	2.1 規劃與建設	47	未有相關事件發生
顧客隱私	418-1	經證實侵犯客戶隱私或遺失客戶資料的投訴	2.1 規劃與建設	47	未有相關事件發生
法規遵循	419-1	違反社會與經濟領域之法律和規定	1.5 法規遵循	27	未有相關事件發生

永續會計準則委員會(SASB)對照表

揭露主題	指標代碼	揭露指標	測量單位	說明	頁碼
能源管理	IF-RE-130a.1	能源消耗量占總建築面積之百分比	百分比(%)	100%	-
	IF-RE-130a.2	(1) 總能源消耗 (包括電力、天然氣與柴油) (2) 電力使用占總能源使用百分比 (3) 再生能源占總能源使用百分比	(1) 千兆焦耳(GJ) (2)(3) 百分比(%)	(1) 1,640.1708 GJ (2) 100% (3) 0%	-
	IF-RE-130a.3	與同期相比之能源消耗百分比變化	百分比(%)	與 2023 年能源消耗量 1,658.7288 GJ 相比，2024 年能源消耗量減少 1.12%。	83
	IF-RE-130a.4	(1) 擁有建築物能效證書之建物佔總建築面積之百分比 (2) 通過能源之星認證建物佔總建築面積之百分比	百分比(%)	0%	-
	IF-RE-130a.5	請描述如何將建築能源管理整合到物業投資分析和運營策略中	n/a	住宅及電梯廳，採開窗設計引進自然光，減少人工照明，以自然通風取代空調，達到節能減碳環境友善；佈局電動車充電機制，屋頂規劃太陽能板達到節能減碳和遮陽功能，提升住宅頂樓可利用空間，打造成綠能科技與環保健康家園。	68-70
水資源管理	IF-RE-140a.1	(1) 水的取水覆蓋率佔總建築樓地板面積之百分比 (2) 水的取水覆蓋率，在各地「基準水壓力」高或極高的地區中所佔的百分比	(1)(2) 百分比(%)	(1) 100% (2) 0%	-
	IF-RE-140a.2	(1) 水的總取水量 (2) 水的總消耗量，在各地「基準水壓力」高或極高的地區中所佔的百分比	(1) 立方公尺(m ³) (2) 百分比(%)	(1) 3,839m ³ (2) 0%	-
	IF-RE-140a.3	與同期相比之取水量百分比變化	百分比(%)	與 2023 年取水量 3,289 m ³ 相比，2024 年取水量共增加 16.72%。	83

揭露主題	指標代碼	揭露指標	測量單位	說明	頁碼
	IF-RE-140a.4	請描述水資源管理風險並討論減輕這些風險的策略和實踐	n/a	鄉林為善盡社會企業責任及因應全球水資源短缺議題，以2018年為基準年，在2028年前將整體用水密集度下降4%，並由總務部門擔任主要負責部門，為用水管理訂定管理措施。	-
對租客永續影響的管理	IF-RE-410a.1	(1) 與新租約簽訂改善能源效率相關之成本回收條款佔總建築面積之百分比 (2) 相關租賃建築面積	(1)百分比(%) (2)平方英尺(ft ²)	(1) 48.91% (2) 97,947.613 ft ²	-
	IF-RE-410a.2	(1) 租戶用電量佔總建築面積之百分比 (2) 租戶用水進行佔總建築面積之百分比	(1)(2)百分比(%)	(1) 48.91% (2) 48.91%	-
	IF-RE-410a.3	討論衡量、激勵和改善租戶永續影響的方法	n/a	每週關心租戶用水用電量，並友善勸導租戶節能。每季公開表揚優秀租戶給予其外牆看板露出媒體的機會，加強其企業曝光，以此激勵租戶改善。	-
氣候變遷適應性	IF-RE-450a.1	位於百年洪水線的房產面積	平方英尺(ft ²)	0 ft ²	-
	IF-RE-450a.2	請描述氣候變化風險暴露分析，系統化暴露程度及相關風險減緩策略	n/a	鄉林風險管理小組定期向董事會與會報告氣候變遷對於本公司的影響，自2017年起本公司各部門也開始針對氣候變遷進行業務盤點和風險辨識並制定相關因應措施，包含因極端氣候造成直接或間接之衝擊、因法規、技術或市場需求的轉型影響以及其他人文、社會面向對公司營運活動造成之風險與機會進行分析。並依分析結果建置風險管理策略計劃作為因應氣候變遷行動的核心，據以估算管理成本及財務衝擊。透過前述收集之資料，來強化公司之氣候變遷治理，並有系統性的評估財務關聯，以降低風險並掌握商機。	79

活動指標	指標代碼	測量單位	說明	頁碼
資產數量(建案數量)	IF-RE-000.A	數字(自定義)	5 (統計範疇：鄉林台中總部、鄉林美術館、鄉林科學大樓、鄉林台北分公司、鄉林圓頂在建工程)	-
可出租面積	IF-RE-000.B	平方英尺(ft ²)	200,244.661 ft ²	-
間接管理資產的百分比	IF-RE-000.C	百分比(%)	0%	-
平均入住率	IF-RE-000.D	百分比(%)	48.91%	-

溫室氣體查驗聲明書



溫室氣體查證意見書

2024 年溫室氣體排放資訊

意見書編號：113-GHG-005

鄉林建設事業股份有限公司

403412台中市西區臺灣大道二段408號

及其子公司(如附表所列)

經本中心依據ISO 14064-3:2019完成查核並符合下列標準要求

ISO 14064-1 : 2018

鄉林建設事業股份有限公司及其子公司佐證主張的資料與資訊為歷史性質，
本中心依據 ISO 14064-3:2019規範對其不動產開發、飯店經營活動
於2024年1月1日至2024年12月31日溫室氣體排放量進行查證，
無尚未解決的發現，符合ISO 14064-1：2018規範，據此給予的查證意見如下：

◎合理保證等級：

類別1：直接溫室氣體排放量**2226.7672** 公噸二氧化碳當量

類別2：輸入能源之間接溫室氣體排放量**8233.1585** 公噸二氧化碳當量

簽署人



執行長 林育堯

簽核日期：2025年04月25日

證書日期：2025年04月25日

財團法人台灣商品檢測驗證中心
桃園市龜山區文明路29巷8號
(03)3280026 www.etc.org.tw

K00-OP-068-10-01(ver04)

本中心為第三者查證機構

本查證意見書不可單頁使用，須2頁共同使用，始具效力。

第1頁，共2頁

鄉林建設事業股份有限公司2024年溫室氣體排放資訊

盤查報告書版本：鄉林建設(含合併報表子公司)2024_溫室氣體盤查報告書/20250321			
盤查清冊版本：鄉林建設溫室氣體盤查登錄表單3.0.0版/20250321、太裕營造溫室氣體盤查登錄表單3.0.0版/20250321、青島涵碧樓酒店溫室氣體盤查登錄表單3.0.0版/20250321、南京涵碧樓酒店溫室氣體盤查登錄表單3.0.0版/20250321、成都溫室氣體盤查登錄表單3.0.0版/20250321			
排放量	CO ₂ 當量	備註	
類別1 直接溫室氣體排放與移除			
1.1	固定式燃燒	1618.3186 公噸	
1.2	移動式燃燒	6.7435 公噸	
1.3	工業製程	5.6068 公噸	
1.4	人為系統逸散排放	596.0983 公噸	
1.5	土地使用、土地使用變化及林業之排放與移除	N/A	
類別2 輸入能源之間接溫室氣體排放			
2.1	輸入電力的間接排放	8233.1585 公噸	
2.2	輸入能源之間接排放	N/A	
類別3 運輸造成之間接溫室氣體排放			
3.1	來自上游運輸/配送貨物之排放	N.S.	
3.2	下游運輸及配送貨物之排放	N/A	
3.3	員工通勤造成之排放	N.S.	
3.4	客戶和訪客運輸造成之排放	N.S.	
3.5	商務旅行造成之排放	N.S.	
類別4 組織使用產品造成之間接溫室氣體排放			
4.1	購買商品之上游排放	N.S.	
4.2	購買資本物品之上游排放	N.S.	
4.3	處置固態及液態廢棄物造成之排放	N.S.	
4.4	租賃設備資產使用造成之排放	N/A	
4.5	顧問諮詢、清潔、維護等	N/A	
4.6	其他服務	N/A	
類別5 使用來自組織之產品造成的間接溫室氣體排放			
5.1	產品使用階段之排放	N/A	
5.2	下游租賃資產之排放	N/A	
5.3	產品壽命終止階段之排放	N/A	
5.4	投資產生之排放	N/A	
類別6 其他來源之間接溫室氣體排放			
	無	N/A	

N.S. : Non significant (非重大)
 N/A : Non available (無此項目)

主導查證員/日期 陳碧於 2025.4.15

K00-OP-068-10-01(ver04)

本中心為第三者查證機構

本查證意見書不可單頁使用·須2頁共同使用·始具效力·

第2頁·共2頁

附表: 鄉林建設事業股份有限公司其子公司

廠區	地址
鄉林美術館社區	台中市西區館前路28號
鄉林科學大樓社區	台中市北區博館路88號
鄉林士林官邸社區(含台北分公司)	台北市士林區中山北路五段472號
太裕營造股份有限公司	台中市西區臺灣大道二段408號
中山賦工務所	台北市中山區吉林路315巷5號
圓頂工務所	彰化縣員林市新生路470號
雲峰工務所	雲林縣斗六市文化路183巷10號
青島鼎林酒店有限公司	山東省青島市黃島區九龍山路277棟1號
南京鼎正酒店有限公司	江蘇省南京市建鄴區揚子江大道208號
成都鼎康置業有限公司	四川省成都市金牛區鳳台路8號