

**2024 LONG DA CONSTRUCTION &  
DEVELOPMENT CORPORATION  
ESG Sustainability Report**

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# ESG Performance Highlights

E-Environmental Aspect
No significant fines or compensations incurred due to violations of environmental protection regulations in 2024
Introduction of aluminum alloy system formwork in 2024 to implement low-carbon sustainable construction
S-Social Aspect
No forced labor violations in 2024
No child labor in 2024
No cases of discrimination in 2024
No incidents of information leakage, theft, or loss of customer data in 2024
The average score for customer satisfaction with after sales service in 2024 was 9.7 (out of 10)
A total of 34 suppliers in 2024 with 100% compliance evaluation results
Total expenditures for public welfare activities in 2024 was NT\$1,869,800
An industry-academia collaboration was signed with the Department of Real Estate Management at National Pingtung University in 2024
G-Governance Aspect
No significant fines or compensations incurred due to violations of regulations in 2024
No labor disputes or violations of freedom of association or collective bargaining in 2024
No violations involving rights of indigenous peoples in 2024
No lawsuits arising from anti-competitive behavior, anti-trust, and monopoly practices in 2024
No incidents of corruption occurred in 2024
No violations of ethics or dishonesty occurred in 2024

# Expectations of Management

## Expectations of the Chairman

With the increasing global emphasis on climate change and environmental sustainability, Long Da Corporation bears the responsibility of leading the way forward as a leading publicly listed construction firm in southern Taiwan.

First, in 2024, we implemented green building projects, emphasizing innovation in construction design planning and the integration of building and recycled materials. This initiative is dedicated to creating infrastructure with greater sustainability benefits, fully reflecting our respect and commitment to the environment.

Looking ahead to 2025, Long Da Corporation will further expand the scale of these green building projects and introduce more environmentally friendly construction technologies and methods, advancing towards a higher level of sustainable construction.

We will continue to actively participate in community development, becoming a collaborative partner in local development. This not only contributes to the community but also further strengthens our corporate social responsibility image.

In terms of internal management, we will deepen the culture of sustainable development, providing more support and resources to motivate employees to develop their personal values through sustainable practices. In terms of technology and innovation, we will strengthen our investment in smart building technologies to increase the efficiency and sustainability of engineering projects.

Finally, we will further strengthen our transparent communication mechanism with shareholders and stakeholders to ensure the continuous progress of our sustainable development. Long Da Corporation will continue to strive to become a benchmark for sustainable development in the construction industry. We earnestly request all employees to continue to participate in creating a better future together!



**Chairman**

A handwritten signature in black ink, consisting of stylized Chinese characters.



**Chen, Wu-Tsung**

## Expectations of the General Manager

As the General Manager of Long Da Corporation, I am confident in our implementation of sustainable management measures in 2024, and I am also full of anticipation for our development in 2025. In 2024, aluminum formwork construction was adopted for the Gangshan Xinyi project, raising environmental protection and energy efficiency standards in building construction and establishing a benchmark for efficiency and energy conservation for every project.

- Looking ahead to 2025, we will further expand these achievements:
- 1. Technological Innovation: We plan to allocate more resources to the research and development of green building technologies, aiming to provide more forward-looking, environmentally friendly building solutions.
  - 2. Smart Transformation: In 2025, we will actively implement smart building design, introducing information and communication systems as well as equipment and construction methods to achieve the goals of health and safety, convenience and comfort, as well as energy conservation and sustainability.
  - 3. Talent Development: We will cultivate a group of talents specialized in sustainable construction to lay the foundation for the company's future development.
  - 4. Market Expansion: Continuing to consolidate the southern Taiwan market, we plan to deepen our existing business scope in 2025 and participate in public works to expand professional green building services, thereby gaining recognition from more clients.
  - 5. Within the company: We will place greater emphasis on employees' professional growth and satisfaction by providing innovative learning platforms and development programs, thereby motivating employees to advance in their respective professional roles.

Finally, we will continue to maintain a positive dialogue with shareholders, partners, and customers to ensure transparency and promote constructive feedback. The year 2025 will be a critical year for us to advance towards a greener and smarter future.

	<div>General Manager</div> <div></div> <div>Hung, Mao-Yuan</div>
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# Report Editorial Principles

This report is the third "Sustainability Report" issued by Long Da Construction & Development Corporation (hereinafter referred to as "Long Da," "the Company," or "we"). The scope of the information and data covers financial, environmental, and social performance, faithfully reflecting Long Da's communication with stakeholders and its commitment to sustainability issues in 2024. Through this report, we aim to give our stakeholders a deeper understanding of our various efforts and achievements in practicing sustainable development, such that we can collectively respond to the business philosophy of giving back to society and thereby enhance the quality of life in the broader environment for the future.

## Preparation and Scope

The scope of the report information covers only the headquarters of Long Da Construction & Development Corporation with partial information including its branch office—Long Da Construction & Development Corporation, Japan Branch—and its subsidiary, HOUOH. The disclosed data and information scope are consistent with those in the annual report.

Although this report has not been assured or guaranteed by an external verification body, it adheres to the principles of openness, transparency, and integrity. It follows the disclosure principles and framework of the Universal Standards 2021 published by the GRI in 2021. The report was prepared according to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, the Task Force on Climate-related Financial Disclosures (TCFD) framework, and the Sustainability Accounting Standards Board (SASB) Standards. After ultimately being reviewed and approved by the Sustainability Development Committee, it was then reported to the Board of Directors before publishing. To implement transparent disclosure of the Company's corporate sustainability development information, the Company established procedures for the preparation and publishing of the sustainability report, incorporated them into the internal control system, and completed internal audit operations in September 2024.

Compared with the previous published version, the Company has re-identified material topics. For details on the revised content, please refer to the "Identification and Management of Material Topics" chapter. Data sources for the financial report were based on financial and annual report information audited by EY Taiwan and calculated in New Taiwan Dollars; additionally, some data were sourced from publicly released information on government agency websites and are presented using commonly accepted numerical descriptions. In cases where estimates were made, such instances are noted in the respective chapters.

## Publication Overview

The Company's 2025 Sustainability Report is the third sustainability report prepared by the Company. The information disclosure period covers the fiscal year 2024 (January 1, 2024, to December 31, 2024). The disclosed data includes the scope of information, quarterly financial reports, and the annual report. The content covers specific practices and performance data across the economic, governance, social, and environmental dimensions. To ensure the completeness of project and activity performance, some content will include data prior to January 1, 2024, as well as after December 31, 2024.

- Previous Edition: August 2024
- Current Edition: August 2025
- Next Edition: August 2026

## Contact Information

If you have any suggestions or inquiries regarding this report, please feel free to contact us.

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# 1. About Long Da Construction

## 1.1 Stakeholder Identification and Communication

In view of stakeholder identification and communication as the foundation for implementing corporate sustainability, Long Da Construction adopted five major principles of the AA1000 Stakeholder Engagement Standards (AA1000 SES)—dependency, responsibility, influence, diverse perspectives, and tension—for stakeholder identification, referencing the GRI standards and stakeholders of industry peers. Based on the company's actual negative impact, potential negative impact, actual positive impact, and potential positive impact on each stakeholder, external experts combined these with the AA1000 SES identification results and held discussions with senior management to identify important stakeholders in 2024, which comprise the following six categories: suppliers/contractors, financial institutions, shareholders and other investors, customers, employees and other workers, and government agencies.

To maintain smooth communication channels with stakeholders, we uphold an open attitude and adopt different communication methods tailored to each stakeholder group. We actively gather diverse opinions and suggestions to enhance the disclosure and communication of these issues, understand their reasonable expectations and needs, and appropriately respond to important concerns. This serves as a reference basis for responding to and interacting with all stakeholders. The following table lists the modes of interaction between the Company and its stakeholders:

Stakeholders	Significance of stakeholders to the Company	Communication channels	Frequency	Communication effectiveness
Supplier/ Contractor	Suppliers and contractors provide high-quality products and services. Trust-based cooperation acts as a crucial partner for company operations, enabling effective achievement of project progress, enhancing labor safety awareness and safety facilities, and maintaining quality improvement. Furthermore, agencies contracted for sales provide professional services that effectively achieve company objectives while simultaneously enhancing	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Contractor evaluations</li> <li>• Long Da Safety and Health Family Education and Training</li> <li>• Factory visits</li> <li>• Email</li> <li>• Periodic sales meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Monthly</li> <li>• Annually</li> <li>• Non-periodic</li> </ul>	<ul style="list-style-type: none"> <li>• For every project, monthly occupational safety and health coordination meetings are held with suppliers and contractors, as well as reviews of construction progress and quality.</li> <li>• In 2024, a total of 39 supplier/contractor meetings were held.</li> <li>• In 2024, there were a total of 34 suppliers/contractors, with 100% passing evaluation.</li> <li>• A total of one session was held for the Long Da Safety</li> </ul>



Stakeholders	Significance of stakeholders to the Company	Communication channels	Frequency	Communication effectiveness
	customer relationship management.			<p>and Health Family Education and Training, with 60 participants attending. Each participant received 6 hours of training, for a total of 360 training hours.</p> <ul style="list-style-type: none"> <li>Sales meetings are held periodically to review sales progress and objectives.</li> </ul>
Financial institutions	Financing and bank-provided funds, loan interest rates, and loan-to-value ratios, along with the period exchange of financing information all have a significant impact on the company's cash flow and recovery speed.	<ul style="list-style-type: none"> <li>Telephone</li> <li>Interviews</li> <li>Email</li> </ul>	<ul style="list-style-type: none"> <li>Non-periodic</li> <li>Real-time</li> </ul>	<ul style="list-style-type: none"> <li>Communicated and coordinated with the bank and received positive feedback regarding both credit limit and interest rate.</li> <li>The company has obtained preferential interest rates, simplified the loan process, and increased the success rate of customer loans, thereby increasing their sense of psychological security.</li> </ul>
Shareholders and other investors	The co-creation of maximum benefit and sustainable development.	<ul style="list-style-type: none"> <li>Shareholders' Meeting</li> <li>Investor conference</li> <li>Important announcements at domestic and overseas investor briefings</li> <li>Financial reports and annual reports</li> <li>Official website</li> <li>Email</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Periodic</li> <li>Non-periodic</li> </ul>	<ul style="list-style-type: none"> <li>Company operations are transparent, and shareholders understand the company.</li> <li>In 2024, a cash dividend of NT\$2.2 per share was distributed from earnings. In 2023, a cash dividend of NT\$2.1 per share was distributed from earnings.</li> <li>An investor conference is held once every quarter, with four total conferences in 2024.</li> </ul>
Customer	The target market for the company's real estate sales directly impacts the operations of Long Da.	<ul style="list-style-type: none"> <li>Official website</li> <li>Customer service hotline</li> <li>Email</li> </ul>	<ul style="list-style-type: none"> <li>Non-periodic</li> <li>Real-time</li> </ul>	<ul style="list-style-type: none"> <li>Timely delivery of properties and enhancing customers' willingness to disburse funds.</li> <li>In 2024, the average score for customer satisfaction with after sales service was 9.7 out of 10.</li> </ul>
Employees and other workers	Employees are the key to maintaining core	<ul style="list-style-type: none"> <li>Meetings</li> <li>Suggestion box</li> </ul>	<ul style="list-style-type: none"> <li>Periodic</li> <li>Non-</li> </ul>	<ul style="list-style-type: none"> <li>The safety and health committee meetings and</li> </ul>

Stakeholders	Significance of stakeholders to the Company	Communication channels	Frequency	Communication effectiveness
	competitiveness. They are our partners in sustainable growth and an important asset to the company.	<ul style="list-style-type: none"> <li>Email</li> <li>Announcement letters</li> <li>Manager's mailbox</li> </ul>	periodic <ul style="list-style-type: none"> <li>Quarterly</li> <li>Real-time</li> </ul>	labor-management meetings were held four times, with a 100% completion rate of proposed items. <ul style="list-style-type: none"> <li>The Welfare Committee convened six times and organized one company-sponsored employee trip in 2024, achieving a 100% proposal completion rate.</li> <li>Organized the annual year-end party for employees to foster emotional connection and communication.</li> <li>In 2024, the company did not experience any labor disputes.</li> <li>The Chairman presides over the biannual expanded management meetings.</li> <li>In 2024, a total of 72 individuals participated in education and training courses for a total of 2,180.5 training hours.</li> <li>In 2024, a total of 92 individuals participated in the "Taiwan Occupational Safety Card – General safety and health education and training for construction industry" course for a total of 552 training hours.</li> </ul>
Government agencies	The competent authorities for each operational item serve as the basis for the Company's legal compliance.	<ul style="list-style-type: none"> <li>Official correspondence</li> <li>Symposiums</li> <li>Seminars</li> </ul>	<ul style="list-style-type: none"> <li>Non-periodic</li> <li>Real-time</li> </ul>	<ul style="list-style-type: none"> <li>In 2024, any labor inspection deficiencies were promptly addressed and rectified. We also cooperated in attending relevant environmental protection and occupational health and safety promotion meetings.</li> </ul>

## 1.2 Identification and Management of Material Topics

In order to ensure that the information disclosed in the sustainability report meets the needs of stakeholders, the Company determines its material topics through four major steps: "understanding the organizational context," "identifying the actual and potential impacts of sustainability issues," "assessing the significance of impacts," and "reporting on sustainability issues."

Steps to Identifying Material Topics for Long Da in 2024		
Item	Description	
<b>STEP 1</b> Understanding the organizational context	To understand the organizational context and search for sustainability issues, Long Da referred to the subject standards of the GRI Standards and the Sustainability Accounting Standards Board (SASB), compiling a total of <b>38</b> sustainability issues encompassing <b>three major</b> dimensions: economic, environmental, and social.	<b>3 major</b> sustainability dimensions <b>38</b> sustainability issues
<b>STEP 2</b> Identifying actual and potential impacts of sustainability issues	Senior management evaluate the Company's impact on the economic, environmental, and social (people and human rights) dimensions of each sustainability issue. The impact scores given by each senior executive are then summed and ranked accordingly.	<b>9 material</b> sustainability issues Consolidated into <b>7</b> material topics
<b>STEP 3</b> Assessing impact significance	Through meetings with external experts and senior management, we drew on past operating experience to explore the significance and likelihood of the impact of the issues. <b>Nine</b> issues were ultimately selected as the material sustainability issues for Long Da this time.	
<b>STEP 4</b> Public reporting on sustainability issues	External experts conducted a comprehensive assessment with senior management based on the nature of the issues, ultimately consolidating the <b>9</b> major sustainability issues into <b>7</b> material topics. We then communicate and respond to stakeholders through the sustainability report.	

Compared to 2023, after senior management and external experts jointly reviewed various material topics, in 2024 we disclosed the two topics of "Financial Impacts of Climate Change" and "Employment" in the GRI Standards, and added "Brand Value" and "Economic Performance" as material topics for this period.

In 2024, a total of seven material topics were identified, namely "Brand Value," "Economic Performance," "Customer Service Management & Customer Privacy," "Green Design," "Occupational Safety and Health," "Greenhouse Gas Emissions & Energy," and "Training and

Education." Moving forward, we will continue to strengthen management in the future and disclose relevant information in the sustainability report.

## Material topic identification results

Material topics		
1. Brand Value	2. Economic Performance	3. Customer Service Management & Customer Privacy
4. Green Design	5. Occupational Health and Safety	6. Greenhouse Gas Emissions & Energy
7. Training and Education		
Other topics		
8. Customer Health and Safety	9. Procurement Practices	10. Labor/Management Relations
11. Local Communities	12. Market Image	13. Anti-Corruption
14. Land Degradation, Pollution, and Remediation	15. Construction Waste and Reuse	16. Marketing and Labeling
17. Employment	18. Indirect Economic Impacts	19. Financial Impacts of Climate Change
20. Tax	21. Waste	22. Materials
23. Employee Diversity and Equal Education	24. Non-discrimination	25. Child Labor
26. Public Policy	27. Water and Effluents	28. Supplier Environmental Assessment
29. Freedom of Association and Collective Bargaining	30. Biodiversity	31. Anti-competitive Behavior
32. Security Practices	33. Supplier Social Assessment	34. Forced and Compulsory Labor
35. Rights of Indigenous Peoples	36. Management of Tenant Sustainability Impacts	

## List of material topics

List of material topics	Actual/Potential Positive/Negative	Primary affected parties	Management approach Corresponding chapter
Brand Value (Custom Topic)	<ul style="list-style-type: none"> <li>➤ Positive: When customer trust in a company's brand increases, it can strengthen the brand image, enhance market credibility, and drive business growth.</li> <li>➤ Negative: If service quality fails to meet standards or does not adequately respond to customer needs, it leads to a decline in trust, thereby damaging brand value and corporate reputation.</li> </ul>	Long Da (caused) Customers (enabling) Shareholders and other investors (directly related)	1.2 Identification and Management of Material Topics
Economic Performance (GRI 201)	<ul style="list-style-type: none"> <li>➤ Positive: Increased profitability, stable business operations, and increased investment.</li> <li>➤ Negative: Poor profitability resulting in losses, causing the company to face an operational crisis.</li> </ul>	Long Da (caused) Customers (enabling) Financial institutions (enabling) Shareholders and other investors (directly related)	
Customer Service Management & Customer Privacy (GRI 418)	<ul style="list-style-type: none"> <li>➤ Positive: High-quality customer service management increases customers' willingness to purchase and recommend the company, thereby promoting the company's performance and revenue growth.</li> <li>➤ Negative: Poor quality customer service management reduces customers' willingness to purchase and recommend, directly impacting the company's operations.</li> </ul>	Long Da (caused) Customers (directly related)	
Green Design (Custom Topic)	<ul style="list-style-type: none"> <li>➤ Positive: Enhance the company's leadership</li> </ul>	Long Da (caused)	

List of material topics	Actual/Potential Positive/Negative	Primary affected parties	Management approach Corresponding chapter
	<p>position in the sustainable construction market. Reduce resource consumption and ecological damage to meet environmental and social needs. Foster trust and support from stakeholders, such as residents and investors, towards the company.</p> <p>➤ Negative:</p> <p>(1) During the construction process, a lack of management may lead to environmental and social reputation damage.</p> <p>(2) High-cost investments that fail to achieve significant benefits may trigger financial risks or criticism from investors.</p>	<p>Supplier/Contractor (enabled)</p> <p>Customers (directly related)</p> <p>Shareholders and other investors (directly related)</p>	
Occupational Health and Safety (GRI 403)	<p>➤ Positive:</p> <p>(1) Establish a culture of health and safety, providing employees with a safe working environment, reducing the occurrence of occupational accidents, and safeguarding the health and safety of employees.</p> <p>(2) Comply with regulatory requirements, reduce legal risks, maintain the company's reputation, and attract the trust of investors and consumers.</p> <p>(3) Establish a strong occupational health and safety image to attract</p>	<p>Long Da (caused)</p> <p>Supplier/Contractor (enabled)</p> <p>Government agencies (enabled)</p> <p>Customers (directly related)</p>	

List of material topics	Actual/Potential Positive/Negative	Primary affected parties	Management approach Corresponding chapter
	<p>outstanding talent and increase the company's competitiveness.</p> <p>➤ Negative:</p> <p>(1) Neglecting workplace safety, which prevents employees from working with peace of mind, may result in a high turnover rate.</p> <p>(2) In the event of an occupational safety accident, there is the possibility of receiving penalties from the competent authority.</p>		
Greenhouse Gas Emissions & Energy (GRI 305 & GRI 302)	<p>➤ Positive: Implementing energy conservation and carbon reduction helps maintain ecological balance, enhances corporate image, and may reduce resource costs.</p> <p>➤ Negative: The government's tightening of emission regulations may require the company to make additional environmental investments or improvements. Failure to meet emission targets could provoke criticism from the public and investors, damaging the company's reputation.</p>	<p>Long Da (caused)</p> <p>Supplier/Contractor (enabled)</p> <p>Government agencies (enabled)</p> <p>Shareholders and other investors (directly related)</p>	
Training and Education (GRI 404)	<p>➤ Positive: Improve employees' abilities, sense of accomplishment and work performance through education and training. A high degree of employee</p>	<p>Long Da (caused)</p> <p>Employees and other workers (directly related)</p>	

List of material topics	Actual/Potential Positive/Negative	Primary affected parties	Management approach Corresponding chapter
	<p>identification with the company can reduce turnover rates and enhance the company's positive image.</p> <p>➤ Negative: High turnover of personnel turnover affects the progress of organizational development.</p>		
<p>Description of primary affected parties:</p> <ol style="list-style-type: none"> <li>1. Caused: The organization causes impacts as a result of its own activities.</li> <li>2. Enabled: The activities of an organization cause, facilitate, or induce another entity to cause an impact.</li> <li>3. Directly related: The organization did not cause nor contribute to negative impacts, but its operations, products, or services are associated with negative impacts through its business relationships.</li> </ol>			



## Management of Material Topics

Material Topic: Brand Value	
Major causes of this topic	Based in the greater Kaohsiung area, we adhere to the brand values and core principles of "quality, innovation, safety, and service," strengthening positive influence, jointly creating a sustainable future with all stakeholders, and enhancing social participation.
Influence and impact	<ul style="list-style-type: none"> <li>• Economy: <ol style="list-style-type: none"> <li>1. High customer trust can promote brand loyalty, enhance market competitiveness, and subsequently drive revenue and corporate growth.</li> <li>2. If service quality is poor or disputes occur, it may lead to the loss of customers, decreased brand trust, and even affect the confidence of investors and partners.</li> </ol> </li> <li>• People: <ol style="list-style-type: none"> <li>1. If service quality is poor or disputes occur, it may lead to the loss of customers and decreased brand trust.</li> </ol> </li> </ul>
Policy	The Company, in its interactions with suppliers and customers, consistently upholds ethical corporate management as a fundamental principle and demands its thorough implementation. At the same time, we uphold a transaction environment that is reasonable, safe, and efficient, continuously innovating our services to strengthen brand value. Internally, we also implement and enforce specific policies related to ethical corporate management.
Strategy	The Company regularly reviews the overall effectiveness of brand management and formulates brand management strategies, while continuously developing high-quality construction projects. If brand management effectiveness does not meet expectations, the Company actively formulates brand revitalization plans and seeks communication and cooperation with the relevant units.
Goals and objectives (short-term)	<ol style="list-style-type: none"> <li>1. Promote the company's brand and strengthen its management philosophy while increasing brand exposure.</li> <li>2. Utilize multiple channels such as the internet, mobile applications, shareholders' meetings, and investor conferences to continuously communicate with stakeholders.</li> <li>3. Regularly conduct internal training sessions to strengthen brand identity.</li> </ol>
Goals and objectives (mid-term)	<ol style="list-style-type: none"> <li>1. Increase brand visibility through public welfare initiatives or participation in social issues.</li> <li>2. With a brand-oriented approach, promote Long Da Construction's branding plan to ensure that all stakeholders understand the brand philosophy.</li> </ol>
Goals and objectives (long-term)	<ol style="list-style-type: none"> <li>1. Continue to strengthen the operation of the Board of Directors.</li> <li>2. Integrate internal resources to achieve comprehensive integration at all levels, establish a strong trust relationship with customers, and build sustainable brand value.</li> </ol>
Management evaluation mechanism	<ol style="list-style-type: none"> <li>1. Periodically review performance through internal audits.</li> <li>2. Comply with internal control mechanisms.</li> </ol>
Performance and adjustments	Compared to 2023, the Company has begun to implement brand management, meeting company-set short-term goals. Moving forward, we will continue to strengthen the enhancement of brand value.

Material Topic: Economic Performance	
Major causes of this topic	Revenue increase holds considerable importance for an enterprise's sustainable operation. Stable economic performance not only affects the development of enterprises themselves but also relates to investor confidence, thereby impacting the overall social and economic environment.
Influence and impact	Economic performance directly impacts the stability of company operations and market confidence. Favorable operational performance increases investor confidence and corporate competitiveness, thereby promoting regional economic development. Conversely, if performance declines, it may affect employee salary adjustments, supply chain cooperation, and investor confidence, potentially posing risks to the corporate brand image and long-term business operations.
Policy	Through corporate governance, we will increase operating revenue, maintain stable profitability, strengthen employee cohesion, and return profit results to shareholders.
Strategy	<ol style="list-style-type: none"> <li>1. Prior to the launch of company sales projects, a sales plan for the product is formulated. Based on the product positioning, case pricing, and product characteristics, a case-specific sales proposal aligned with the market objective is developed to serve as the basis for the company's evaluation.</li> <li>2. Based on actual sales conditions, sales strategies are adjusted during periodic sales meetings, and periodic effectiveness evaluations and reviews are conducted to ensure successful strategy implementation.</li> </ol>
Goals and objectives (short-term)	Continue to develop new markets, certify construction resumes, and strengthen internal quality.
Goals and objectives (mid-term)	Enhance corporate governance and stabilize profitability.
Goals and objectives (long-term)	Become a benchmark for corporate governance and operational performance within the industry.
Management evaluation mechanism	Become a benchmark for corporate governance and operational performance within the industry.
Performance and adjustments	Internal controls are implemented through operational plans.

Material Topic: Customer Service Management & Customer Privacy	
Major causes of this topic	<p>After communicating with stakeholders and analyzing the level of concern and impact, customer service and privacy management have proven to be considerably important for the Company's future brand image enhancement.</p> <p>Providing customers with high-quality service management and protecting customer privacy increases customer trust, which helps establish the Company's brand image, assists</p>

<b>Material Topic: Customer Service Management &amp; Customer Privacy</b>	
	in expanding its customer base, and attracts more potential clients. This is a fundamental principle for the company's sustainable operation.
<b>Influence and impact</b>	<ul style="list-style-type: none"> <li>• Economy: The quality of customer service management affects the company's market share. Superior management results in a higher market share, whereas poor management leads to a decrease.</li> <li>• People: Leakage or improper use of personal data may result in penalties, affect brand image, and harm customer trust; it also threatens privacy rights and may lead to issues such as identity theft and financial fraud.</li> </ul>
<b>Policy</b>	In its interactions with customers, the Company consistently ensures the provision of quality, health, and safety in both software and hardware services. We also uphold a transaction environment that is reasonable, safe, and efficient, continuously innovating our services to safeguard customer privacy and related rights. Internally, we will also implement specific policies related to the Personal Data Protection Act.
<b>Strategy</b>	<p>The Company has established Personal Data Protection Regulations to implement and comply with the Personal Data Protection Act and other relevant personal data protection laws and regulations concerning the management, maintenance, and enforcement of personal data. We also periodically promote awareness of and spread information regarding personal data protection.</p> <p>The Company provides mechanisms such as performance guarantees for purchase price payments and a 10-year waterproof warranty system to ensure customers can buy homes with confidence and build families.</p>
<b>Goals and objectives (short-term)</b>	The Company aims to achieve a 20% reduction in customer complaints and to avoid disclosing customers' personal information externally without their consent.
<b>Goals and objectives (mid-term)</b>	The Company aims to achieve a 50% reduction in customer complaints and to avoid disclosing customers' personal information externally without their consent.
<b>Goals and objectives (long-term)</b>	The Company aims to achieve a 95% reduction in customer complaints and to avoid disclosing customers' personal information externally without their consent.
<b>Management evaluation mechanism</b>	<p>The Company classifies service management according to customer requests into categories such as general administration, after-sales warranty service, and dispute management.</p> <p>Customer personal data is managed through computer systems using access permissions.</p>
<b>Performance and adjustments</b>	<p>The decrease in customer complaint cases in 2024 compared to 2023 may bring about the following impacts:</p> <ol style="list-style-type: none"> <li>1. Increase in customer trust: The reduction in customer complaint cases indicates that the company may be more effectively meeting customer needs and providing high-quality construction services in its projects. This will help increase customer trust, strengthening their confidence and loyalty towards the company.</li> <li>2. Improved brand reputation: The successful construction company cases, along with increased customer trust, will contribute to an improved brand image. Positive word-of-</li> </ol>

Material Topic: Customer Service Management & Customer Privacy	
	<p>mouth and favorable reviews may enhance the company's attractiveness in the highly competitive construction market.</p> <p>3. Enhanced safety and quality control: The reduction in customer complaints may reflect the company's increased emphasis on safety and quality control in construction projects. This will help improve the efficiency of the construction process and reduce potential problems and accidents.</p>

Major Topic: Green Design	
Major causes of this topic	<ul style="list-style-type: none"> <li>• Compliance with regulatory and policy requirements: Governments and local regulations worldwide are increasingly strengthening requirements for building energy efficiency, carbon emissions, and green building standards. Green design is a necessary measure for companies to comply with regulations, reduce global warming, and improve the environment.</li> <li>• Strengthening corporate competitiveness and brand image: Construction projects adopting green design can attract customers, thereby enhancing corporate competitiveness and brand reputation.</li> <li>• Operational cost control and climate risk: Green design contributes to reducing the operational costs throughout the entire life cycle of a building, increase the property's long-term economic value. At the same time, it strengthens the building's resilience to extreme weather events, minimizing financial losses and potential legal liabilities, thereby ensuring stable business operations and sustainable development.</li> </ul>
Influence and impact	<ul style="list-style-type: none"> <li>• Economy: <ol style="list-style-type: none"> <li>1. Economic benefits: The adoption of green design helps reduce water and electricity expenses as well as maintenance costs. It offers higher asset value and rental return rates, attracting investors and tenants committed to sustainable development.</li> <li>2. Costs and resource constraints in green building implementation: The adoption of green building materials, energy-saving technologies, and renewable energy equipment contributes to sustainable development. However, the initial construction costs are relatively high, and limitations due to immature market supply may result in construction delays and cost fluctuations, thereby increasing implementation challenges.</li> </ol> </li> <li>• Environment: <ol style="list-style-type: none"> <li>1. Reducing carbon footprint and energy consumption: The use of high-efficiency designs and low-carbon materials decreases greenhouse gas emissions throughout a building's life cycle.</li> <li>2. Protecting ecosystems: Increasing the number of green spaces, such as rooftop gardens and community courtyard gardens, helps enhance biodiversity and mitigate the urban heat island effect.</li> <li>3. Environmental impact and risk management: If planning is inadequate, construction projects may still cause short-term environmental impacts during the construction phase, such as waste generation, noise, and soil erosion. The use of certain green building materials may also increase resource extraction pressures, indirectly affecting ecosystems negatively. Therefore, it is necessary to strengthen</li> </ol> </li> </ul>

Major Topic: Green Design	
	<p>environmental risk management.</p> <ul style="list-style-type: none"> <li>• People: <ol style="list-style-type: none"> <li>1. Resident welfare and community relations: Green design contributes to enhancing residents' quality of life and the overall welfare of the community. By optimizing air quality, natural lighting, and green spaces, it creates a healthy and livable environment that promotes social interaction and development. However, during the construction phase of a project, it is also necessary to properly manage noise, dust, and traffic, which may affect nearby residents, in order to reduce community disturbances and fulfill our social responsibilities.</li> <li>2. Burden on disadvantaged groups: The price of high-end green buildings may increase, thereby excluding economically disadvantaged groups from sharing in the benefits of green design.</li> </ol> </li> </ul>
Policy	<ul style="list-style-type: none"> <li>• Sustainable building design and implementation: The company is committed to sustainable construction as its core focus, ensuring through green design that the environmental, social, and economic impacts of buildings are minimized throughout their entire life cycle. The specific policies are as follows: <ol style="list-style-type: none"> <li>1. Energy conservation and carbon reduction: Prioritize increasing building energy efficiency and reducing carbon emissions in design considerations. Employ energy-saving technologies and equipment, and actively utilize renewable energy sources such as solar and wind power.</li> <li>2. Material selection: Promote the use of low-carbon building materials and renewable materials, ensuring that the building material supply chain complies with environmental and social responsibility standards.</li> <li>3. Waste management: Develop a construction waste reduction plan, encourage material recycling and reuse, and progressively reduce construction waste year by year.</li> <li>4. Green space: Each construction project plans for a certain proportion of green space and optimizes landscape design to enhance biodiversity.</li> <li>5. Stormwater management: Implementing low-impact development (LID) design and including facilities such as rainwater harvesting and permeable pavements to effectively reduce surface runoff and urban flooding.</li> <li>6. Environmental impact assessment: Conduct environmental impact assessments during the project planning phase to ensure coexistence between a construction project and its surrounding ecological environment.</li> <li>7. Standardized process and certification: Compliance with building regulations must be ensured during the design phase. The planning should include the calculation of greening rates and carbon equivalents based on tree species, as well as a review of soil water retention, to successfully obtain the green building urban approval report.</li> <li>8. Construction process monitoring: Strengthen green construction management to reduce the impact of construction activities on the surrounding environment and community.</li> </ol> </li> <li>• Stakeholder engagement policy: To ensure the effective implementation of green design objectives, the company emphasizes communication and collaboration with</li> </ul>

Major Topic: Green Design	
	<p>both internal and external stakeholders.</p> <ol style="list-style-type: none"> <li>1. Customer engagement: During the design phase, we listen to customer needs to ensure that green design aligns with actual usage needs.</li> <li>2. Supply chain collaboration: Cooperate with suppliers to enhance green building material technology and usage efficiency.</li> <li>3. Social responsibility: We periodically publish disclosures in our annual report and website to ensure transparency and engagement.</li> </ol> <ul style="list-style-type: none"> <li>• Policies for internal evaluation and performance tracking <ol style="list-style-type: none"> <li>1. Performance indicators: Establish key performance indicators (KPIs) related to green design, such as building energy efficiency, carbon emission reduction, and greening ratio.</li> <li>2. Periodic review: Conduct an annual review of policy effectiveness and adjust strategies based on international trends and technological advancements.</li> </ol> </li> </ul>
Strategy	<ul style="list-style-type: none"> <li>• Active opportunity management <ol style="list-style-type: none"> <li>1. Promoting green building certification: Establish green building certification goals (such as LEED or Taiwan Green Building Label) for each project to strengthen market competitiveness and attract clients who prioritize sustainable development. Provide professional training for design and construction teams to ensure that designs comply with the latest green building standards.</li> <li>2. Value creation in sustainable construction: Increasing energy efficiency and applying low-carbon building materials reduces the operational costs of buildings and increases investment returns. Meanwhile, a dedicated team continuously monitors energy-saving performance and regularly reports resource-saving outcomes to clients. The company actively invests in cutting-edge technologies such as smart buildings and modular construction, and collaborates with research institutions and suppliers to develop new green building materials and energy-saving solutions. In addition to strengthening its industry-leading position, the company incorporates visualized green design outcomes (such as smart energy-saving panels) into its construction projects to increase resident engagement and strengthen brand image.</li> </ol> </li> <li>• Risk prevention management <ol style="list-style-type: none"> <li>1. Construction and environmental risk management: To minimize the potential impact of construction projects on the environment and community, the company conducts a comprehensive Environmental Impact Assessment (EIA) prior to project initiation. This assessment covers aspects such as ecology, community, and resource consumption. The company then formulates a risk mitigation plan that includes pollution control measures and emergency response protocols, integrating risk management into the overall project process. Simultaneously, during the construction phase, we enhance monitoring of waste and noise emissions, provide training for the construction team, and establish an environmental audit mechanism to ensure the entire process complies with green construction standards, effectively controlling environmental and community risks.</li> <li>2. Cost and supply chain management: To reduce the risks of shortages and price fluctuations of green building materials, the company will establish a stable supply</li> </ol> </li> </ul>

Major Topic: Green Design	
	<p>chain and enter into sustainable cooperation agreements with suppliers. Additionally, a dedicated budget control mechanism will be implemented to ensure that the initial investment in green design does not exceed the financially controllable scope of a project.</p> <ul style="list-style-type: none"> <li>• Remedial measures for negative impacts <ol style="list-style-type: none"> <li>1. Environmental compensation and restoration: If damage is caused to the surrounding environment during construction (such as destroying vegetation or soil erosion), the company will implement compensation measures including vegetation reconstruction, soil restoration, and water quality improvement.</li> <li>2. Community relations compensation: If construction causes noise, dust, or traffic impacts to surrounding residents, the company will provide temporary compensation measures (such as noise reduction equipment rental and transportation subsidies). Through the establishment of communication mechanisms such as hotlines and forums, the company promptly responds to and resolves community complaints and issues.</li> <li>3. Customer and user experience improvement: If green design standards are not met or if they affect the quality of life of residents (such as equipment malfunctions or increased operating costs), the company will provide compensation measures including free repairs, equipment upgrades, or rent reductions. Through periodic resident satisfaction surveys, the company will improve the design and services of subsequent construction projects.</li> <li>4. Internal accountability mechanism: In the event that issues arise due to inadequate internal management, the company will conduct an internal investigation and hold the responsible parties accountable. Management processes will be optimized to prevent recurrence.</li> </ol> </li> </ul>
Goals and objectives (short-term)	<ol style="list-style-type: none"> <li>1. Promote green building certification: Ensure that all new construction projects obtain approval for a basic Green Building Report as a fundamental requirement.</li> <li>2. Increased energy and water resource efficiency: Through design optimization, reduce energy consumption per square meter of building area by 10%, increase the efficiency of water resource utilization by 15%, and complete the standardization procedures for energy and water efficiency testing; these are applied to all new construction projects.</li> <li>3. Enhancing the sustainability capabilities of employees and the supply chain: Promote professional training in green design for designers, architects, and construction teams, and sign sustainability cooperative agreements with major building material suppliers. At the same time, complete internal green design training courses.</li> <li>4. Short-term environmental impact monitoring: Establish an environmental impact database for green building projects to enable real-time monitoring of carbon emissions, waste, and noise during the construction phase. This monitoring covers all ongoing construction projects and results in the production of quarterly environmental monitoring reports.</li> </ol>
Goals and objectives (mid-term)	<ol style="list-style-type: none"> <li>1. Achieving comprehensive green building standardization: Ensure that all new construction projects comply with international green building certification standards, with 50% of projects achieving certification, and strengthen green design as a core</li> </ol>



Major Topic: Green Design	
	<p>brand advantage in marketing.</p> <ol style="list-style-type: none"> <li>2. Mid-term carbon emission reduction target: We expect to reduce total carbon emissions over the entire life cycle of buildings (including construction, operation, and waste disposal phases) by 25% within five years. A carbon footprint tracking system is established to precisely manage carbon emissions for each project.</li> <li>3. Expansion of greening and community participation: Increase the greening ratio of new construction projects to 40%, and establish more open public green spaces to promote community integration and ecological balance. We plan to design and construct at least five comprehensive communities centered on green design.</li> <li>4. Application of technological innovation: Within the mid-term, comprehensively promote smart building technologies (such as intelligent energy-saving systems) to enhance energy management efficiency, and achieve the goal of implementing smart energy-saving systems in at least 30% of construction projects.</li> </ol>
Goals and objectives (long-term)	<ol style="list-style-type: none"> <li>1. Realize full carbon neutrality: Committed to attaining full life-cycle carbon neutrality for all construction projects during the design, construction, and operation phases. The goal is to create 100% zero-carbon emission buildings and to further participate in international carbon neutrality initiatives such as RE100 and science-based targets.</li> <li>2. Establish a globally leading green building brand: Become the most influential green building developer in the region, periodically publish sustainability impact reports on buildings, launch internationally recognized green building projects annually, and receive international design awards.</li> <li>3. Circular economy and materials revolution: Achieve the recycling of 100% of material, establish a truly zero-waste building model, and collaborate with global supply chains to reduce resource waste through the development of innovative recycled building material technologies.</li> <li>4. Urban sustainable development partners: Participate in city-level sustainable planning that is centered on green design, including transportation, infrastructure, and energy systems, and promote the completion of large-scale development projects themed around green cities.</li> </ol>
Management evaluation mechanism and performance adjustment	<p><b>Key performance indicators (KPIs)</b></p> <p>The company has established a series of KPIs for green design and conducts regular monitoring and evaluation to ensure the effective implementation of policies and strategies.</p> <p><b>Examples of evaluation indicators:</b></p> <ul style="list-style-type: none"> <li>• Environment <ol style="list-style-type: none"> <li>1. Reduction in carbon emissions.</li> <li>2. Proportion of increase in building energy efficiency.</li> <li>3. Greening coverage rate.</li> </ol> </li> <li>• Economy <ol style="list-style-type: none"> <li>1. Reduced operational costs of the unit building.</li> <li>2. Green building certification acquisition rate.</li> <li>3. Social aspect.</li> <li>4. Customer satisfaction survey score.</li> </ol> </li> </ul>



Major Topic: Green Design	
	5. Resolution rate of complaints from residents at construction sites.
	<p><b>[Internal audit]</b></p> <p>The company conducts an annual internal review of green design management to verify policy implementation and progress toward objectives.</p> <ul style="list-style-type: none"> <li>● <b>Review topics:</b> <ol style="list-style-type: none"> <li>1. Whether the design and construction of green buildings comply with certification standards.</li> <li>2. Analysis of the discrepancy between actual performance and estimated data for energy efficiency and resource utilization.</li> </ol> </li> <li>● <b>Review team:</b> Composed of internal environmental experts, the Engineering Management Department, and the Sustainable Development Department, forming a cross-departmental review panel to ensure a comprehensive evaluation.</li> <li>● <b>Improvement measures:</b> Upon identifying deviations, immediately initiate remedial plans such as adjusting construction techniques and strengthening supply chain collaboration.</li> </ul>
	<p><b>[Public reporting and performance feedback mechanism]</b></p> <p>Periodically publish performance reports related to green design to strengthen external supervision and internal improvement.</p> <ul style="list-style-type: none"> <li>● <b>Annual sustainability report:</b> Includes detailed data on all green design performance indicators, progress achieved, and improvement plans.</li> <li>● <b>Public, transparent feedback mechanism:</b> We share performance data through websites or public platforms, and accept external inquiries and suggestions.</li> <li>● The Company's new construction projects in 2024 all comply with regulatory design standards.</li> </ul>

Material Topic: Occupational Health and Safety	
<b>Major causes of this topic</b>	Occupational health and safety are crucial safeguards for a company's human resources, key factors in ensuring production and quality, and guarantees for the sustainable operation of an enterprise.
<b>Influence and impact</b>	<ul style="list-style-type: none"> <li>● <b>Economy:</b> A friendly work environment encourages employees to remain with the company, indirectly vitalizing local economic activities.</li> <li>● <b>People:</b> The soundness of workplace safety affects the frequency of employee injuries and also stabilizes employee loyalty levels.</li> </ul>
<b>Policy</b>	The Company's health and safety policy: Respect Life, Safety First.
<b>Strategy</b>	<p>Preventive or remedial measures established by the Company.</p> <ul style="list-style-type: none"> <li>● <b>Entry Management:</b> To implement occupational health and safety management in the workplace, the entry management of personnel and equipment should be enforced. This establishes a preliminary line of defense before operations commence. If inspections upon entry reveal obvious safety hazards or non-compliance with legal regulations, entry to the workplace for operations will be prohibited. After workers and equipment enter the site, they should also be instructed to strictly comply with the Occupational Health and Safety Act and relevant regulations on construction site health and safety during their operations.</li> </ul>

Material Topic: Occupational Health and Safety																							
	Access control of personnel	Access control of machinery																					
	For personnel newly entering the construction site, education and training on essential operational matters such as work discipline, site environment, and hazard factors must be conducted prior to commencement of work, and records of such training should be maintained.	Before the entry of machinery such as cranes, electrical equipment, work vehicles, mobile scaffolding, ladders, and construction machinery, a control mechanism must be established. The operating company shall submit an application to the original business unit. After the original business unit confirms that the safety facilities comply with legal regulations, an operating permit shall be issued, allowing the machinery to enter the site for operation.																					
	<ul style="list-style-type: none"><li>Control of operating permits: For the following operations, control measures that must be implemented prior to commencement are as follows:</li></ul>																						
	<table><tr><td>✓ Elevated work</td><td>✓ Construction rack assembly and disassembly operations</td><td>✓ Work vehicle advancement operations on bridges</td></tr><tr><td>✓ Electrical connection work</td><td>✓ Night or holiday construction</td><td>✓ Other high-risk operations, etc.</td></tr><tr><td>✓ Hot work</td><td>✓ Excavation work</td><td>✓ Tunnel construction</td></tr><tr><td>✓ Confined space operations</td><td>✓ Structural demolition work</td><td>✓ Working with dangerous and harmful substances</td></tr><tr><td>✓ Elevator work</td><td>✓ Compression method</td><td>✓ Blasting operations</td></tr><tr><td colspan="3">✓ Suspension operations for large components or adjacent to roads</td></tr><tr><td colspan="3">✓ Tower crane and construction elevator climbing and demolition</td></tr></table>		✓ Elevated work	✓ Construction rack assembly and disassembly operations	✓ Work vehicle advancement operations on bridges	✓ Electrical connection work	✓ Night or holiday construction	✓ Other high-risk operations, etc.	✓ Hot work	✓ Excavation work	✓ Tunnel construction	✓ Confined space operations	✓ Structural demolition work	✓ Working with dangerous and harmful substances	✓ Elevator work	✓ Compression method	✓ Blasting operations	✓ Suspension operations for large components or adjacent to roads			✓ Tower crane and construction elevator climbing and demolition		
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<ul style="list-style-type: none"><li>Occupational safety and health education and training: In accordance with Article 32 of the Occupational Safety and Health Act and the Occupational Safety and Health Educational Training Rules, education and training shall be conducted for new employees, current workers, and employees undergoing job transfers based on the formulated safety and health education and training plan. Workers should fully understand the operational procedures and methods, be familiar with hazards in the work environment, and develop the ability to respond to emergency situations.</li><li>Automatic inspection: Actively identify unsafe factors in related operations, working environment, facilities, use of mechanical equipment and appliances, and specific matters, and immediately take corrective actions to prevent accidents. We referenced Article 23 of the Occupational Safety and Health Act and Article 79 of the Management Regulations of Occupational Safety and Health to stipulate and formulate an automatic safety and health inspection plan.</li><li>Weekly meetings: Weekly construction and design meetings are held to discuss and coordinate issues related to the planning, design, and construction of the company's ongoing projects.</li><li>Daily construction safety cycle: All personnel involved in construction site operations (including various professional construction business units) shall conduct a work</li></ul>																							

## Material Topic: Occupational Health and Safety

completion meeting at the end of each day's operations. The procedures implemented shall be standardized to ensure the enforcement of safety and health measures throughout the construction process, enabling all participants in the project to understand their respective job responsibilities and perform them effectively.

- Fall (disaster prevention measures):
  1. Employers shall install protective equipment such as guardrails, protective covers, or safety nets at work sites with openings higher than 2 meters where workers are at risk of falling. (Article 19, Paragraph 1 of the Construction Safety and Health Standard and Article 6, Paragraph 1 of the Occupational Safety and Health Act).
  2. When employers require workers to work on construction structures at a height exceeding 2 meters, the following regulations must be observed:
    - (1) A workbench of sufficient strength should be provided.
    - (2) The width of the workbench should be at least 40 centimeters and fully covered with closely fitted footboards. There should be at least two support points and should be tied and fixed to prevent detachment or displacement. The gaps between the footboards should not exceed 3 centimeters.
    - (3) When using wooden planks for movable treads, the width should be at least 20 centimeters, the thickness should be at least 3.5 centimeters, and the length should be at least 3.6 meters. If the width exceeds 30 centimeters, the thickness should be at least 6 centimeters, and the length should be at least 4 meters. The plank must have more than three support points, and the length of the plank extending beyond the support points should be at least 10 centimeters but not exceed one-eighteenth of the plank's total length. When planks overlap in the lengthwise direction, the overlap must occur at the support points, and the length of the overlapping section must be no less than 20 centimeters.
    - (4) The workbench should be positioned at least 1 meter below the top of the construction frame column.
    - (5) Necessary occupational safety and health education and training shall be provided to workers.
    - (6) Automatic inspections should be implemented.
- Electric shock (disaster prevention measures):
  1. When employers have workers perform tasks such as installation, disassembly, inspection, repair, painting, and other ancillary operations near overhead electric wires or electrical equipment circuits, or when using vehicles such as construction machinery, mobile cranes, aerial work platforms, and other related operations, if the machinery, vehicles, or workers involved in the operation or passing by are at risk of electric shock due to contact with or proximity to the electrical circuits, the employer must ensure that workers maintain the prescribed safe distance from live parts. Additionally, the employer must install protective barriers or equip insulation protective devices around the circuit within a four-meter radius, or take measures to remove the circuit. (Article 263 of the Occupational Safety and Health Facilities Regulations and Article 6, Paragraph 1 of the Occupational Safety and Health Act).
  2. If the employer is working at a height of more than two meters and workers are at

Material Topic: Occupational Health and Safety	
	<p>risk of falling, they should ensure that workers use safety belts, safety helmets and other necessary protective equipment. (Article 281, Paragraph 1 of the Occupational Safety and Health Facilities Regulations and Article 6, Paragraph 1 of the Occupational Safety and Health Act).</p> <ul style="list-style-type: none"> <li>• Collapse and structural failure (disaster prevention measures): When an employer demolishes walls, columns, or other similar structures, the following regulations must be followed: <ol style="list-style-type: none"> <li>1. Designers, manufacturers, or importers of machinery, equipment, instruments, raw materials, and materials and other objects, as well as designers or contractors of engineering projects, shall conduct risk assessments during the planning stages of design, manufacturing, importation, or construction. They must endeavor to prevent occupational hazards from occurring during the use of such objects or the execution of engineering works. (Article 5, Paragraph 2 of the Occupational Safety and Health Act)</li> <li>2. Employers shall provide appropriate safety helmets to personnel entering maintenance work sites and ensure that they are worn correctly. (Article 11, Paragraph 1 of the Construction Safety and Health Standard and Article 6, Paragraph 1 of the Occupational Safety and Health Act).</li> <li>3. Dismantle sequentially, from top to bottom. When demolishing unsupported walls, columns, or other similar structures, appropriate support or control measures should be implemented to prevent their uncontrolled collapse. (Article 161, Paragraphs 1 and 2 of the Construction Safety and Health Standard and Article 6, Paragraph 1 of the Occupational Safety and Health Act).</li> </ol> </li> </ul>
Goals and objectives (short-term)	<ul style="list-style-type: none"> <li>• Short-term goals (1-3 years): <ol style="list-style-type: none"> <li>1. Establish an occupational health and safety management system.</li> <li>2. Complete 100% of occupational health and safety education and training for employees and subcontractors, covering all high-risk construction site operations.</li> <li>3. Establish an accident reporting and improvement mechanism.</li> <li>4. Reduce occupational accidents to: mild &lt;5 incidents/year, moderate &lt;4 incidents/year, major casualties &lt;0 incidents/year. (Moderate occupational accidents are defined as the following: requiring hospitalization for three days or more for treatment).</li> </ol> </li> </ul>
Goals and objectives (mid-term)	<ul style="list-style-type: none"> <li>• Mid-term goals (3-5 years): <ol style="list-style-type: none"> <li>1. Cultivation of talents in the environmental, safety and health fields.</li> <li>2. Continue to cultivate the safety culture of all employees.</li> <li>3. Collaborate with academia and the industry to develop and promote innovative safety construction technologies, thereby raising overall industry standards.</li> <li>4. Reduce occupational accidents to: mild &lt;3 incidents/year, moderate &lt;2 incidents/year, major casualties &lt;0 incidents/year. (Moderate occupational accidents are defined as the following: requiring hospitalization for three days or more for treatment).</li> </ol> </li> </ul>

Material Topic: Occupational Health and Safety	
Goals and objectives (long-term)	<ul style="list-style-type: none"> <li>Long-term goals (more than 5 years):               <ol style="list-style-type: none"> <li>Expand occupational health and safety management to the supply chain and assist subcontractors and suppliers with improving safety standards.</li> <li>Reduce high-risk manual operations.</li> <li>Continue to disclose occupational safety and health performance openly and transparently to ensure that objectives align with stakeholder needs.</li> <li>Reduce the incidence rate of occupational accidents in the workplace and achieve zero fatal accidents.</li> </ol> </li> </ul>
Management evaluation mechanism	The Company holds a safety and health committee meeting every quarter to discuss the implementation effectiveness of safety and health work and matters requiring improvement, and hosts competitions evaluating organization and improvement.
Performance and adjustments	<ol style="list-style-type: none"> <li>Each quarter, the incident rates of each work case and the inspection deficiencies list of the labor inspection unit are reviewed. These findings are then discussed at the safety and health committee meeting to reduce the incidence of labor accidents.</li> <li>In 2024, a total of one mild and one moderate occupational accident occurred, achieving a 100% success rate for the short-term goal.</li> </ol>

Material Topic: Greenhouse Gas Emissions & Energy	
Major causes of this topic	After communicating with stakeholders and analyzing the level of concern and impact, GHG emissions have proven to be relatively important to the Company. According to the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies," Long Da Corporation falls under the category of companies with a paid-in capital of less than NT\$5 billion, and is suitable for completing the third phase of the greenhouse gas inventory (2026) and the greenhouse gas assurance or verification (2028). The Company will continue to follow the reference guidelines and relevant regulations of the competent authorities to establish dedicated (or part-time) units, detailed promotion schedules of each project, and formulate the execution content for each phase of the inventory and verification plans. Responsible emission management can reduce the Company's cost risks and improve the competitiveness of its products in sustainability issues.
Influence and impact	<ul style="list-style-type: none"> <li>Economy: The continuous emission of air pollutants affects climate change, which indirectly affects the development of economic activities.</li> <li>Environment: The company's operating activities have increased, leading to a rise in greenhouse gas emissions, which affects changes in the natural environment.</li> <li>People: Daily life is affected by extreme weather conditions, raising concerns about residential safety.</li> </ul>
Policy	The global climate environment is increasingly affected by greenhouse gases. The Company has begun reviewing operations related to greenhouse gases and is implementing a phased approach to promote the inventory and verification of the total greenhouse gases emitted from our operating activities, in order to comply with relevant government regulations. The Company also continues to cultivate its employees and encourages the implementation of energy conservation and carbon

Material Topic: Greenhouse Gas Emissions & Energy	
	reduction measures, fulfilling its social responsibilities and pursuing sustainable business operations.
Strategy	<p>Conduct a greenhouse gas inventory, with the goal of its completion by 2026.</p> <ol style="list-style-type: none"> <li>1. Complete the greenhouse gas inventory: actively plan the setting of greenhouse gas reduction targets and reduction methods. Referencing the relevant guidelines for the establishment and implementation of corporate carbon reduction targets, formulate, submit, and announce the reduction targets. After setting the goals, proactively plan a concrete carbon reduction roadmap and take specific actions.</li> <li>2. Changing thinking: Non-financial indicators and financial indicators have an equal impact on organizational performance. Management expenses for reducing greenhouse gas emissions should not be viewed as an increase in cost of goods sold, but rather as an investment in future competitiveness. Fulfilling environmental responsibilities is not only a contribution to combating global warming but also a means to ensure the company's sustainable profitability in the future. This approach promotes sustainable operations, environmental protection, and the fulfillment of corporate responsibility.</li> <li>3. Design and development of friendly buildings and healthy residences (green buildings): Improve the quality of living through architectural design by adopting environmentally friendly building materials and construction methods that reduce environmental impact. Additionally, utilize spatial planning to maximize natural lighting, ventilation, dehumidification, and heating, thereby reducing reliance on electrical appliances and reducing the basic electricity consumption per household.</li> </ol>
Goals and objectives (short-term)	<ol style="list-style-type: none"> <li>1. After annually completing the greenhouse gas inventory and confirming the total emissions for the previous year, the Implementation Committee shall conduct data quality management for that year's data and formulate reduction targets.</li> <li>2. Senior executives report to the Chairman on the selection of construction methods and building materials, prioritizing materials that have environmental certification. The design approach should primarily focus on reducing material waste to achieve the goal of reducing carbon emissions.</li> <li>3. Reducing supply chain carbon emissions: Super high-rise building formwork projects use aluminum formwork on standard floors, with a usage ratio of 100%.</li> </ol>
Goals and objectives (mid-term)	Considering factors such as business performance growth, the medium- to long-term goal is to effectively utilize improvement measures to reduce annual carbon emissions by 0.1% to 1%.
Goals and objectives (long-term)	
Management evaluation mechanism	After annually completing the greenhouse gas inventory and confirming the total emissions for the previous year, the Implementation Committee shall conduct data quality management for that year's data and formulate reduction targets.
Performance and adjustments	The Company's annual performance and the volume of project proposals have a considerable impact on the amount of greenhouse gas emissions. In the future, we will continue to manage emission-related issues. After completing the greenhouse gas

Material Topic: Greenhouse Gas Emissions & Energy	
	inventory and confirming the total emissions, the Implementation Committee will conduct data quality management for that year's data and formulate reduction targets.

Material Topic: Training and Education	
Major causes of this topic	Employees are an important asset to a company. The Company is committed to creating a work environment full of growth and development opportunities, providing employees with appropriate education and training, and cultivating outstanding talent.
Influence and impact	<ul style="list-style-type: none"> <li>Personnel: Employees' opinions can be conveyed to the company through labor-management meetings, fostering harmonious labor-management relations. A stable workforce enables sustainable organizational development</li> </ul>
Policy	A workplace of happiness and health, as well as learning and growth.
Strategy	Develop a diversified education and training system.
Goals and objectives (short-term)	<ul style="list-style-type: none"> <li>Short-term goals (1-3 years):               <ol style="list-style-type: none"> <li>Continue to promote healthy stretching exercises for 8 to 10 minutes, twice a day in the office.</li> <li>Continue to conduct regular health examinations for employees.</li> <li>Organize diversified activities for employees and their families.</li> <li>Continue to conduct on-the-job training for employees.</li> </ol> </li> </ul>
Goals and objectives (mid-term)	Mid-term goals (3-5 years): Maintain harmonious labor-management relations.
Goals and objectives (long-term)	Long-term goals (more than 5 years): Maintain harmonious labor-management relations.
Management evaluation mechanism	Training directors and senior supervisors serve as instructors.
Performance and adjustments	<ol style="list-style-type: none"> <li>Continue to promote healthy stretching exercises twice a day in the office.</li> <li>Conduct an employee health examination once every two years.</li> <li>In 2024, a total of one domestic trip was organized.</li> <li>In 2024, a total of 72 individuals participated in education and training courses for a total of 2,180.5 training hours.</li> </ol>



## 1.3 Long Da Company Profile

Long Da Construction's Four Major Business Philosophies	
Quality	<p>Every person and every process is the key to "delivering quality in the most delicate places." This is the core belief upheld by Long Da Construction from top to bottom.</p> <p>Every person, every hand, every movement, every process is the key to quality.</p> <p>In January 1998, Long Da mobilized its entire team to successfully obtain the "ISO 9002 International Quality Certification." In 2003, we continued our efforts and passed the "ISO 9001 International Quality Certification."</p> <p>For Long Da, quality is not a slogan, but a belief and the paramount objective. At the same time, we firmly believe that "people" and "attitude" are the foundation of quality. Everyone at Long Da Construction is not only required to do the right thing, but also to do it right the first time. In every case we handle, we adopt a professional and responsible attitude to deliver the highest quality.</p>
Innovation	<p>Without innovation, architecture is merely engineering and cannot become an art form. At the beginning of each endeavor, we continuously challenge ourselves to surpass our existing achievements. We consider how to cleverly integrate the needs of residents with the local cultural environment and natural resources, how to enhance the quality of living, and how to create houses one after another that residents appreciate and that the city can take pride in.</p> <p>Innovation is not only the responsibility of designers but also a challenge for professional contractors; innovation is not a sudden miracle, but the result of long-term effort and persistence, and it requires close cooperation with teams from different professional fields. Innovation is the continuous challenge of oneself to create the best products. We must harness the power of innovation to realize more ideals.</p>
Safety	<p>What we build is a good place for generations to live, so "safety" is the most important goal we always keep in mind. The safety of residents and the safety of construction workers are equally important to us. Therefore, we require careful and complete planning of the working environment and the actual execution of every construction process to ensure that safety becomes the most important value in our daily work.</p> <p>"Zero Accidents on Construction Sites" is not merely a reminder hung on the wall, but a goal we strive to achieve every day. Both the large and small awards we have received are clear evidence of Long Da's dedicated efforts toward safety.</p>
Service	<p>Our work is not limited to the construction industry; more often, we are engaged in the service industry. Because we are in the service industry, we prioritize understanding our customers' needs and place even greater importance on their satisfaction. Therefore, we not only provide products but also offer comprehensive services to owners and clients, spanning from pre-design, through construction, to after-sales support. In addition, we actively promote the construction management information network to provide more professional technical services.</p> <p>Due to our attentive service and outstanding reputation, as well as our active participation in various social welfare activities, Long Da is not only a good company but also everyone's most trusted partner!</p>



Introduction to Long Da Construction & Development Corporation	
Established	Established on April 30, 1982
Headquarters	18 F., No. 380, Minquan 2nd Rd., Qianzhen Dist., Kaohsiung City
Capital amount	NT\$2,191,971,800
Principal	Chen Wu-Tsung
Number of employees	97 people
Industry	Construction Industry
Stock Code	Listed 5519
Main business items	Comprehensive construction industry, residential and building development and leasing industry, industrial plant development industry, investment and construction of public construction industry, real estate leasing industry
Product or service sales	Taiwan region
Other partner types	Newly built housing agency sales companies, surplus housing entrusted real estate brokerage services, project contracting and subcontractors, material suppliers
Customer type - self-built project	Military and police personnel, public servants and educators, healthcare workers, lawyers, electronics industry, financial industry, self-employed business owners, service industry, industrial sector, and homemakers
Customer type - contracted projects	Government agencies (public construction), private enterprises, etc.



Shareholder structure		
Shareholder	Number of shares held	Shareholding ratio
Investment by domestic financial institutions	261,665	0.12
Investment by domestic corporate entities	94,420,704	43.08
Investment by other domestic legal organizations	21,173	0.01
Investment in overseas securities investment trust funds	8,086,223	3.69
Investment by domestic natural persons	115,039,805	52.48
Investment by overseas natural persons	1,367,610	0.62

## Main products and services

Products/Services				
Product or service items	Sales area	Customer type	Sales amount	Sales unit
Property development and sales revenue	Taiwan	General public	5,897,990	NT\$ thousand
Revenue from Construction	Taiwan	Government agencies/private enterprises	312,284	NT\$ thousand

Note: Long Da Corporation's website (classic construction projects, best-selling construction projects): <https://www.longda.com.tw/project.php>

## Involvement of external organizations

The Company not only focuses on the development of its own business, but also actively participates in various public, cooperative, and academic associations. Through mutual exchange and learning with peers in the industry, the Company can enhance its capabilities and competitiveness, maintain good industry relations, and understand market trends and future development directions. We believe that through continuous learning and participation, the Company can ensure sustainable operations and provide customers with better products and services. The public associations and academic societies joined by Long Da are listed in the table below.

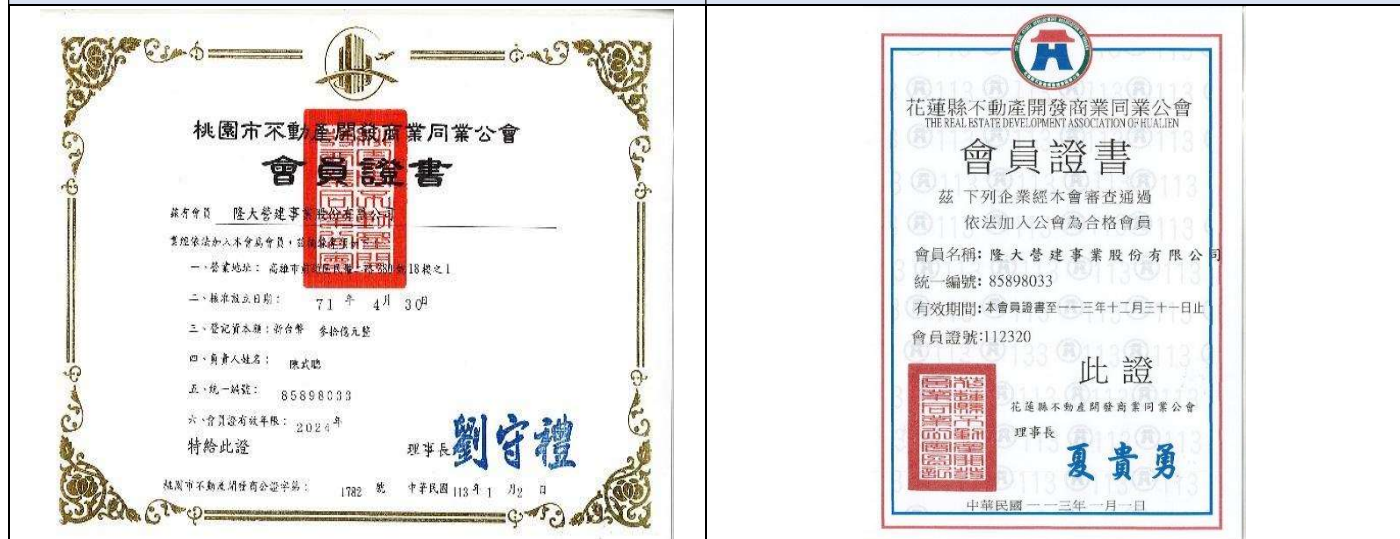
Industry associations, other member associations, and national or international advocacy organizations	Membership
Taiwan Regional Engineering Contractors Association	General member
The Real Estate Development Association of Kaohsiung	General member
Taoyuan Real Estate Construction Development Association	General member

Industry associations, other member associations, and national or international advocacy organizations	Membership
Kaohsiung Housing Research Organization	General member
The Real Estate Development Association of Hualien	General member

### Taiwan Regional Engineering Contractors Association



### Taoyuan Real Estate Construction Development Association      The Real Estate Development Association of Hualien

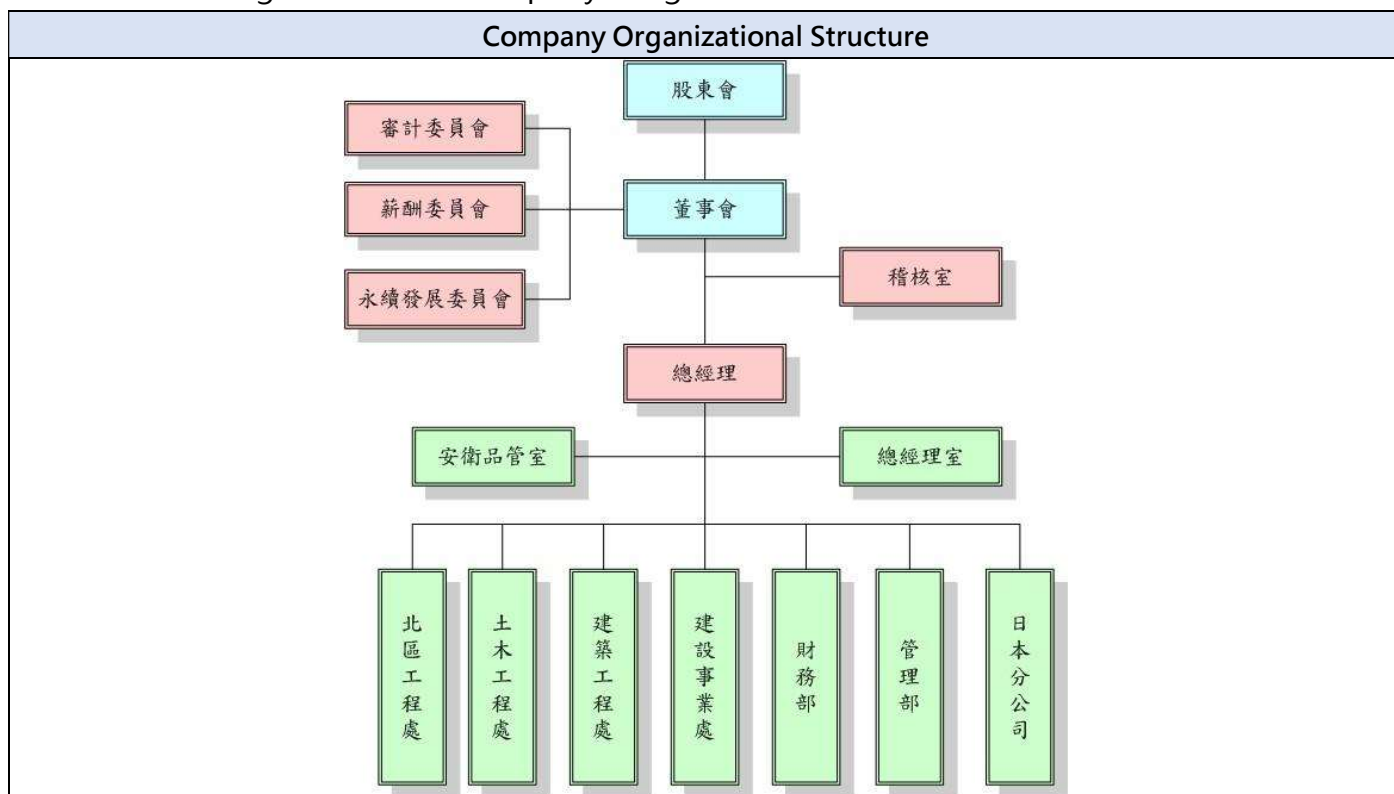


## 1.4 Corporate Governance

### Long Da Structure

Corporate sustainability is a crucial component of Long Da Construction's business strategy. By implementing sustainable development strategies, the company can maintain its long-term competitiveness and economic stability while creating sustainable economic, environmental, and social value. The practice of corporate sustainability requires a top-down governance structure, where participation and support from senior management to employees are essential. This is not only the key to the long-term stable development of the company but also a demonstration of responsibility towards society and the environment.

The following table is the Company's organizational chart:



股東會

Shareholders' Meeting

審計委員會

Audit Committee

薪酬委員會

Remuneration Committee

董事會

Board of Directors

永續發展委員會

Sustainable Development Committee

稽核室

Auditing Office

總經理

General Manager

安衛品管室

Safety and Health Quality Control Office

總經理室

General Manager Office

北區工程處

North Dist. Engineering Office

土木工程處

Civil Engineering Office

建築工程處

Construction Engineering Office

建設事業處

Construction Project Office

財務部

Finance Department

## Sustainable Development Committee

Long Da Construction's promotion of sustainable development encompasses three major areas: "Corporate Governance," "Environmental Protection," and "Social Welfare." It maintains tireless dedication and long-term commitment to all stakeholders, including shareholders, customers, suppliers, employees, government agencies, operating communities, and the general public:

- **Corporate Governance**

- (1) Comply with laws and business ethics and establish a sound corporate system to maintain good corporate governance.
- (2) Integrate with international standards, continuously enhance competitiveness, and create shareholders' equity.
- (3) Provide employees with a healthy and safe working environment and excellent training programs, enabling them to have clear and well-defined goals to follow, thereby maximizing their individual talents and potential.

- **Environmental Protection**

- (1) Continuously improve the production process and office environment, adhering to the principles of energy conservation and carbon reduction.
- (2) Promote green buildings and procure green energy-saving materials and supplies, with a self-imposed commitment to reducing resource consumption and increasing recycling and reuse.

- **Social Welfare**

- (1) Place great importance on various social issues and actively engage in community and social welfare initiatives suitable for corporate participation, thereby contributing care and warmth to society.
- (2) With the spirit of running an enterprise to achieve excellence, we will create the highest welfare and benefits for public welfare undertakings.

The Company has promoted the establishment of a Sustainability Development Committee based on relevant business. The first term of committee members was appointed by resolution of the Board of Directors on February 23, 2023. The number of members shall not be less than three, and all members are independent directors. The three members possess the sustainability qualifications required by the committee, including expertise on corporate governance operations, management of public welfare organizations, protection of employee rights and interests, corporate risk management, and corporate strategic planning.

The key tasks carried out by the Board of Directors in the Sustainable Development Committee are as follows:

1. Understanding the situation of stakeholder engagement:  
Collect the opinions and concerns of various stakeholders through multiple channels, and integrate the results of relevant stakeholder engagements into the corporate operational thinking and decision-making as a reference source for operational policies.
2. Senior management supervises the establishment and operation of ESG systems:  
In order to ensure the implementation of ESG actions, it is necessary to review whether the ESG systems and measures are complete, track the implementation of action plans on ESG-related issues, and report regularly to the Sustainability Development Committee and the Board of Directors.

The powers of the Sustainable Development Committee are as follows:

- I. Formulate the Company's corporate social responsibility and sustainable management-related systems and revise them in accordance with relevant regulations.
- II. Supervise the Company's corporate social responsibility and sustainable development policy directions and promotion plans, and regularly track the implementation progress.
- III. Regularly evaluate the implementation effectiveness of the Company's corporate social responsibility and sustainability plans, and report annual implementation results to the Board of Directors each year.
- IV. Review and approve the sustainability report and greenhouse gas inventory report.
- V. Other matters that the Board of Directors has resolved and instructed this committee to handle.

Matters decided by this committee shall be transferred to relevant departments or work promotion groups. The corporate governance manager shall be responsible for overseeing the affairs of this committee and integrating various work promotion groups to compile and implement the annual plan. The implementation results of the aforementioned annual plan shall be submitted to the Board of Directors after discussion by this committee.

The Company follows the specifications of the "Long Da Construction & Development Corporation Internal Control System" to ensure that all personnel and contractors comply with safety and environmental protection regulations in the work environment, and is subject to supervision and inspection by the Industrial Safety and Quality Management Office once a quarter. Human rights policy promotion is carried out by the Company's Management Department from time to time, which disseminates related information to all employees via

internal mail or notices. The human rights policy is also reiterated in paper documents when signing procurement contracts.

<p>2024 Implementation Results of the Sustainability Development Committee</p>	
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## Board of Directors

The chairman of the Board of Directors, Chen Wu-Tsung, serves as the highest governing authority of the Company. The chairman holds weekly executive meetings to discuss business operations and key decision-making indicators, and submits major proposals to the Board of Directors. In cases where there is a conflict of interest, the chairman shall abstain from voting.

The Board of Directors is composed of members with diverse backgrounds, encompassing various professional experiences, fields of work, and backgrounds. To strengthen corporate governance and promote the sound development of the composition and structure of the Board of Directors, the Company established the "Corporate Governance Code of Practice" on November 1, 2016, and revised it on March 16, 2018. Article 19, Item 2 of the Company's Corporate Governance Code of Practice covers the "Policy on Diversity of Board Members." The relevant content and implementation are as follows:

- The composition of the Board of Directors considers diversity:

Appropriate diversified strategies are formulated based on our own operations, business model, and development needs, including the following:

1. Basic conditions and values: gender, age, nationality and culture.
2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.
3. The Company's independent directors shall obtain one of the following professional qualifications and have more than 5 years of work experience:
  - (1) Lecturer or above at public or private colleges and universities in business, legal affairs, finance, accounting, or related subjects required for company business.
  - (2) Judges, prosecutors, lawyers, accountants, or other specialized professionals and technical personnel who have passed the national examinations required for company business and hold the corresponding certificates.
  - (3) Have required work experience in business, legal affairs, finance, accounting or corporate affairs.

- Board of Directors Nomination Process:

The election of directors of the Company shall be conducted in accordance with the candidate nomination system stipulated in Article 192-1 of the Company Act, with nominations made by shareholders holding more than 1% of shares or by the Board of Directors. The qualifications of independent director candidates shall be handled in accordance with the same article. In order to review the qualifications, academic and professional backgrounds, and the presence or absence of circumstances listed in Article 30 of the Company Act for director and independent director candidates, no additional qualification



documents shall be arbitrarily added. The review results shall be provided for shareholders' reference.

The Company's directors are elected according to the number of seats stipulated in the Articles of Incorporation. The elections of independent directors and non-independent directors shall be held concurrently but counted separately. Those who receive the highest number of electoral votes shall be elected in sequence. If two or more candidates receive the same number of votes exceeding the prescribed number of seats, the winners shall be determined by drawing lots. If a candidate is not present, the chairman shall draw the lot on their behalf.

The current Board of Directors of the Company consists of 4 directors and 3 independent directors, whose members possess extensive experience and expertise in the fields of business, management, construction, and law.

The Company values gender equality among the Board of Directors members. Currently, there are 2 female directors, accounting for 28.57% of the Board. In the future, the Company plans to further increase the number of female directors with the goal of achieving one-third female representation on the Board.

Board of Directors Member Information				
Job title	Name	Date of first appointment (or election)	Education and experience	Concurrent positions in the Company and other companies
Chairman	Chen Wu-Tsung	1997.07.20	Pingtung Wah Chau Commerce and Industry Senior High School	<ul style="list-style-type: none"> <li>Chairman of Phoenix Co., Ltd.</li> <li>Chairman of Hongji Construction Co., Ltd.</li> <li>Chairman of Dajin Investment Co., Ltd.</li> <li>Chairman of Feng Huang Investment Co., Ltd.</li> </ul>
Vice Chairman	Chen You-Qi	2011.08.05	Department of Architecture and Urban Planning, Chung-Hua University	<ul style="list-style-type: none"> <li>The Company's Executive Vice President</li> <li>Director of Phoenix Co., Ltd.</li> <li>Director of Hongji Construction Co., Ltd.</li> <li>Director of Dajin Investment Co., Ltd.</li> <li>Director of Feng Huang Investment Co., Ltd.</li> </ul>
Director	Guo Han-Long	2021.07.06	Department of Civil Engineering, National Chung Hsing University	<ul style="list-style-type: none"> <li>Consultant of the Company</li> </ul>
Director	Hong Yi-Jing	2024.05.31	Graduated from Bunka Women's University	<ul style="list-style-type: none"> <li>Chairman of the Jinsha Culture Foundation</li> <li>Designated Representative of Corporate Director, Sun Fon Construction Co., Ltd.</li> </ul>
Independent Director	Lin Xiangkai	2018.06.13	Ph.D. in Economics, Carnegie Mellon University	<ul style="list-style-type: none"> <li>Member of the Company's Remuneration Committee, Audit Committee, and Sustainability Development Committee</li> <li>Consultant, Taiwan Cooperative Bills Finance Corporation</li> </ul>
Independent Director	Jiang Yong-Zheng	2015.06.16	School of Law, Soochow University	<ul style="list-style-type: none"> <li>Member of the Company's Remuneration Committee, Audit Committee, and Sustainability Development Committee</li> <li>Lawyer, Zhengyang Law Firm</li> <li>Independent Director, Nan Pao Resins Chemical Co., Ltd.</li> <li>Independent Director, Taiwan</li> </ul>

				Secom Co., Ltd. <ul style="list-style-type: none"> <li>Independent Director, Top High Image Co., Ltd.</li> </ul>
Independent Director	Lai Bi-Ying	2024.05.31	Ph.D., Graduate Institute of Building and Planning, National Taiwan University	<ul style="list-style-type: none"> <li>Member of the Company's Remuneration Committee, Audit Committee, and Sustainability Development Committee</li> <li>Professor, Department of Real Estate Management, National Pingtung University</li> </ul>
Note: The term of office for the Board members is from May 31, 2024, to May 30, 2027.				

Job title	Name	Diversified Core Projects													
		Basic information						Professional experience			Background				
		Gender	Age			Tenure of independent director		Construction and development	Banking financial holding	Law and justice	Finance	Architecture	Law	Public administration	Business management
			30 to 50 years	50 to 60 years	60 years and above	Less than 3 years	More than 3 years								
Chairman	Chen Wu-Tsung	Male			✓			✓				✓			✓
Vice Chairman	Chen You-Qi	Male	✓					✓				✓			✓
Director	Guo Han-Long	Male			✓			✓				✓			✓
Director	Hong Yi-Jing	Female		✓				✓							✓
Independent Director	Lin Xiangkai	Male			✓		✓		✓		✓			✓	
Independent Director	Jiang Yong-Zheng	Male			✓		✓			✓			✓		
Independent Director	Lai Bi-Ying	Female		✓		✓		✓						✓	

Note: The Board of Directors consists of one member aged 30 to 50 years, two members aged 50 to 60 years, and four members over 60 years old.

## Conflict of interest avoidance mechanism

The directors of the Company shall uphold a high degree of self-discipline. For any agenda items listed by the Board of Directors in which the director or the legal entity they represent has a conflict of interest, the director must disclose any important details of such conflict during that Board meeting. If there is a risk of harming the Company's interests, the director shall not participate in the discussion or voting on the matter, and must recuse themselves during the discussion and voting. Furthermore, the director shall not exercise voting rights on the behalf of other directors. Directors shall also exercise self-discipline among themselves and shall not support each other in such matters. If a director's spouse, second-degree blood relative, or a company that has a controlling or subordinate relationship with the director has an interest in the matters discussed at the meeting, the director shall be regarded as having a personal interest in those matters. If a director participates in a vote despite a conflict of interest that requires recusal, their voting right shall be deemed invalid. Directors who are not allowed to exercise voting rights in Board resolutions will not be included in the count of voting rights of directors present at the Board meeting. The implementation status of directors' recusal from proposals concerning interests is in 2024 is as shown in the table below:

<b>March 11, 2024</b> <b>The 15th meeting of the 16th Board of Directors</b>	<b>A. Agenda:</b> The Company's managers' year-end bonus distribution plan. <b>Implementation status:</b> Chairman Chen Wu-Tsung, Vice Chairman Chen You-Qi, General Manager Hong Mao-yuan, Deputy General Manager Xie Yingxian, and Assistant Manager Kuo Hsiu-Hsiang are the company's managers. Due to conflicts of interest, they must abstain from participating in discussions and voting. After consultation with the acting chairman (independent director Lin Xiangkai), the proposal was approved without objection.
	<b>B. Agenda:</b> Salary adjustment proposal for seven managers of the Company, including General Manager Hong Mao-Yuan. <b>Implementation status:</b> For this proposal, General Manager Hong Mao-Yuan, Deputy General Manager Xie Yingxian, and Assistant Manager Kuo Hsiu-Hsiang are the company's managers. Due to conflicts of interest, they recused themselves from the discussion and voting. After the chairman consulted all attending directors and approved the proposal without objection.
<b>May 10, 2024</b> <b>The 16th meeting of the 16th Board of Directors</b>	<b>A. Agenda:</b> Proposal for the distribution of director remuneration and managerial employee compensation for 2023. <b>Implementation status:</b> Chairman Chen Wu-Tsung, Vice Chairman Chen You-Qi, General Manager Hong Mao-yuan, Deputy General Manager Xie Yingxian, and Assistant Manager Kuo Hsiu-Hsiang are the company's managers. Due to conflicts of interest, they must abstain from participating in discussions and voting. After the acting chairman consulted all attending directors, the proposal was approved without objection.
	<b>B. Agenda:</b> Proposal to appoint Chairman Chen Wu-Tsung as the representative of the subsidiary in Japan.

	<p><b>Implementation status:</b> Due to conflict of interest, Chairman Chen Wu-Tsung had to be recused from the discussion and voting of this proposal. After the acting chairman consulted all attending directors, the proposal was approved without objection.</p>
	<p><b>C. Agenda:</b> Proposal to pay Chairman Chen Wu-Tsung a salary for serving as representative of the subsidiary in Japan.</p> <p><b>Implementation status:</b> Due to conflict of interest, Chairman Chen Wu-Tsung had to be recused from the discussion and voting of this proposal. After the acting chairman consulted all attending directors, the proposal was approved without objection.</p>
<p><b>November 12, 2024</b>  <b>The 3rd meeting of</b>  <b>the 17th Board of</b>  <b>Directors</b></p>	<p><b>A. Agenda:</b> Proposal for the joint purchase of one parcel of land located at Plot No. 2, Section 5, Jingmao Sect., Qianzhen Dist., Kaohsiung City.</p> <p><b>Implementation status:</b> After stakeholder Vice Chairman Chen You-Qi recused themselves from the proposal due to a conflict of interest, the chairman consulted the remaining directors present and approved the proposal without objection.</p>

## Communication on sustainability issues

The Company adheres to the following goals: creating value, serving society, protecting the environment, respecting human rights, and promoting diversity. Good corporate governance can establish and maintain appropriate culture, values, and ethical standards of conduct at all levels of the Company. This helps to enhance long-term shareholder value while also taking into account the interests of stakeholders, strengthening investor confidence, and achieving sustainable long-term business operations.

The Company has identified major risk factors related to or potentially affecting the direction of our business development. These risk factors include market competition, technological changes, regulatory changes, and supply chain disruptions. The Company has established an effective and comprehensive risk management system and procedures, and regularly evaluates and adopts necessary control measures or response strategies under the supervision of the Board of Directors.

Long Da values interaction and communication with all stakeholders. We believe that stakeholders are parties who have a direct or indirect influence on the Company or are affected by it. These stakeholders include shareholders, customers, employees, and suppliers. The Company has established diversified and effective communication channels and platforms to, without violating legal regulations or commercial confidentiality principles, disclose relevant information openly and transparently and to respond to the reasonable expectations of stakeholders.

In order to actively implement the spirit of sustainable development, social responsibility, and ethical corporate management, the Company established the Sustainable Development Committee in 2023. The committee covers three major areas: environment (E), social (S), and governance (G), aiming to strengthen the Company's management system, commit to environmental conservation practices, and fulfill social responsibilities.

### Procedures and Key Points for Communicating Critical Major Incidents

The Company has established a comprehensive communication mechanism and, through the following procedures and key points, ensures smooth communication with the highest governance body, enabling it to respond swiftly and effectively to critical major events, thereby safeguarding the stability of the Company's operations and the achievement of sustainable development goals.

#### 1. Communication procedures

Step	Description
Incident identification and assessment	Timely identification and assessment of the severity and scope of incidents, including potential impacts on the company's financial status, operations, or reputation.

Real-time reporting	For major incidents requiring immediate attention, the highest governance body (such as the Board of Directors or the Sustainability Development Committee) should be promptly notified and necessary information provided, including the nature of the incident, scope of impact, and preliminary assessment results.
Detailed report preparation	After the initial incident notification, a detailed report is prepared that includes the following: the background and course of the incident, impact assessment (such as financial, legal, operational, and social impacts), measures taken and next steps planned, and recommended solutions or decision proposals.
Regular updates	During the incident handling process, regular progress updates are provided to the highest governance body to ensure their awareness of changes in the situation and subsequent actions.
Organizational meeting	If the event has a significant impact, a special meeting may be convened directly, where senior management and members of the Board of Directors discuss the event and response strategies face to face.
Professional opinion	If further support is required, external consultants or experts may be consulted to ensure the accuracy of information and to enhance communication effectiveness.
Subsequent review and reporting	After the conclusion of the incident, a comprehensive review is conducted, a full process report drafted, and recommendations for improvements are proposed to prevent similar incidents from occurring in the future.

## 2. Key points of communication

Step	Description
Clear and concise	Ensure that information is presented clearly and concisely, avoiding excessive technical jargon, so that all members can fully understand the nature and impact of the event.
Fact-based	Provide information based on data and facts to enhance the credibility and feasibility of the report.
Emphasize importance	Clearly identify the critical nature of the event and its impact on the company's objectives and strategies, ensuring that the highest governance body fully recognizes its importance and provides the necessary support.
Openness and transparency	Establish an open communication culture that encourages the Board of Directors and management to raise questions and share perspectives, thereby promoting an effective decision-making process.

Key points for incident communication preparation and reporting	
Incident classification	<ul style="list-style-type: none"> <li>• Unexpected incident</li> <li>• Planned incident</li> </ul>
Scope of impact	<ul style="list-style-type: none"> <li>• Economy</li> <li>• Environment</li> <li>• Society</li> </ul>

Structure of incident report	
Report elements	Explanation
Incident background and current situation	<ul style="list-style-type: none"> <li>Explains the cause of the incident, timeline, and key individuals or departments involved.</li> <li>Provides data support (such as loss estimation and scope of impact).</li> </ul>
Impact assessment	<ul style="list-style-type: none"> <li>Describes the impact of the event on the company's finances, operations, brand, and stakeholders.</li> <li>Uses quantitative indicators and scenario simulations to demonstrate possible outcomes (both positive and negative).</li> </ul>
Response measures	<ul style="list-style-type: none"> <li>Proposes concrete solutions and action plans.</li> <li>Emphasizes measures that have already been implemented and their preliminary effectiveness.</li> </ul>
Decision recommendations	<ul style="list-style-type: none"> <li>Clearly requests support from the governance body (such as resources, policy adjustments, etc.).</li> <li>Provides a comparison of the risks and benefits of different solutions to facilitate decision-making by senior management.</li> </ul>

Communication methods	
Context	Communication method
Emergency communication (unexpected incidents)	<ul style="list-style-type: none"> <li>Real-time meeting: Report the situation in real-time through a telephone conference or an emergency video conference.</li> <li>Presentation materials: Provide a concise incident report, emphasizing core information and matters requiring urgent decision-making.</li> </ul>
Regular communication (planned incident)	<ul style="list-style-type: none"> <li>Written report: A detailed description of the incident along with proposed plans, and arrange regular briefings.</li> <li>In-depth discussion: Exploration during regular meetings to ensure that senior management fully comprehends the situation.</li> </ul>

Case study: Communication of green design-related incidents	
The failure of the material supplier to comply with environmental protection standards during the construction process resulted in a brand reputation crisis. A report was submitted to the highest governance body.	
Item	Content
Background	<ul style="list-style-type: none"> <li>A supplier for a certain construction project was exposed for using building materials that do not meet environmental standards, which contradicts the Company's commitment to green design.</li> </ul>



Impact	<ul style="list-style-type: none"> <li>This may lead to a decline in customer trust, damage to the brand image, and potentially trigger investor skepticism.</li> </ul>
Measures	<ul style="list-style-type: none"> <li>The supplier was immediately replaced, an internal supply chain review initiated, and a rectification plan announced.</li> </ul>
Decision request	<ul style="list-style-type: none"> <li>The design and procurement units are required to provide accurate specification data prior to contract awarding. These specifications should be included as important construction instructions in the contract. Before construction begins, contractors are required to submit samples for review. During construction, samples should be taken and sent for inspection. Upon completion, certification documents must be provided.</li> </ul>

Nature	Total number of major incidents	Communication proposal overview
Environmental aspect	2	<ol style="list-style-type: none"> <li>Report on the progress of greenhouse gas inventory and verification at the Board of Directors meeting: it is indicated that the greenhouse gas inventory will be completed by 2026; the greenhouse gas assurance will be completed by 2028 (reported once a year at the Board of Directors meeting according to the greenhouse gas inventory specifications of the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies"). We plan to select an outsourced consulting unit within this fiscal year and to plan subsequent education and training. <b>(1 case)</b></li> <li>Establish sustainable information management operations and discuss and approve the Company's 2024 ESG Sustainability Report. <b>(1 case)</b></li> </ol>
Economic aspect	22	<ol style="list-style-type: none"> <li>The internal audit supervisor sends monthly audit reports to the independent directors for review, explaining the status of internal audit execution. The independent directors request supplementary information and provide explanations on the reports as necessary. A total of <b>12 cases</b> were submitted during the year.</li> <li>At each quarterly Audit Committee meeting, the internal audit supervisor reports to the independent directors on the Company's internal audit execution and internal control operations, and communicates with the independent directors regarding their audit findings and the implementation status of follow-up reports, totaling <b>4 cases</b> annually.</li> <li>Financial reports are submitted to the Board of Directors for discussion every quarter, totaling <b>4 reports</b> annually.</li> <li>The company acquired major assets, totaling <b>2 cases</b> for the year.</li> </ol>
Social aspect	3	<ol style="list-style-type: none"> <li>Appoint members to the 2nd Sustainable Development Committee to promote social welfare, donations, and support for social welfare organizations. <b>(1 case)</b></li> </ol>

Nature	Total number of major incidents	Communication proposal overview
		2. Implementation status of the Company's ethical corporate management in 2024. <b>(1 promotional case)</b> 3. Amend the Corporate Governance Code of Practice. <b>(1 case)</b>

## Functional Committees

The Long Da Construction Remuneration Committee reviews and recommends remuneration packages for directors and key managers, including various forms of remuneration. The committee references the salary levels of peers and comparable companies to ensure fairness, aiming to provide long-term incentives, loyalty, and interest alignment.

The management regulations of the Remuneration Committee and the Audit Committee shall be implemented in accordance with the provisions of the Organizational Rules of the Company's Remuneration Committee and the Audit Committee. This committee consists of three members appointed by resolution of the Board of Directors, one of whom serves as the convener. The term of office and appointment of the members of this committee shall be the same as those of the Board of Directors. The members of the Remuneration Committee and the Audit Committee are as follows:

Convener	Lin Xiangkai	LONG DA CONSTRUCTION & DEVELOPMENT CORPORATION	Independent Director
Member	Jiang Yong-Zheng	LONG DA CONSTRUCTION & DEVELOPMENT CORPORATION	Independent Director
Member	Lai Bi-Ying	LONG DA CONSTRUCTION & DEVELOPMENT CORPORATION	Independent Director

During the reporting period, the attendance rate of members of the Remuneration Committee and Audit Committee meetings was 100%.

## Principles of Remuneration Formulation

The Company's governance and operational management policies are not only aimed at achieving substantial operational results, but also meticulously integrate sustainability indicators from management-level metrics, departmental work objectives, and individual performance, with the mission of fulfilling corporate social responsibility. Beyond striving to achieve corporate profitability, it is even more important that the entire Company, from top to

bottom, must ensure every step is environmentally friendly and oriented towards social benefit. To this end, an incentive and reward system has been designed to recognize employees who work diligently. Employees are entitled to variable compensation, including employee remuneration, annual salary adjustments, and year-end bonuses.

Remuneration system decision-making process for the Board of Directors and senior management
<ul style="list-style-type: none"> <li>■ The Committee shall faithfully perform the following duties with the care of a good steward and submit its recommendations to the Board of Directors for discussion:               <ol style="list-style-type: none"> <li>1. Formulate and regularly review policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managers.</li> <li>2. Regularl evaluate and set the remuneration of directors and managers.</li> </ol> </li> <li>■ When exercising the powers stipulated in the preceding paragraph, the Committee shall do so in accordance with the following principles:               <ol style="list-style-type: none"> <li>1. The performance evaluation and remuneration of directors and managers should refer to the prevailing standards within the industry and take into account the reasonable correlation with individual performance, company operating performance, and future risks.</li> <li>2. Directors and managers should not be encouraged to engage in actions that exceed the company's accepted risk in pursuit of salary remuneration.</li> <li>3. The proportion of short-term performance bonuses granted to directors and senior executives, as well as the timing of payments for certain variable salary compensations, should be determined with consideration of the characteristics of the industry and the nature of the company's business.</li> </ol> </li> <li>■ The salary compensation referred to in the preceding two items includes cash remuneration, stock options, stock dividends, retirement benefits or severance pay, various allowances, and other measures with substantive incentives; the scope should be consistent with the provisions related to the remuneration of directors and managers as stipulated in the guidelines for matters to be recorded in the annual reports of publicly listed companies.</li> <li>■ When the Board of Directors discusses the Committee's recommendations, it should comprehensively consider factors such as the amount of salary compensation, payment methods, and the company's future risks.</li> <li>■ If the Board of Directors does not adopt or modifies the recommendations of this Committee, it shall be carried out with the attendance of more than two-thirds of all directors and the consent of the majority of the directors present. The resolution shall comprehensively consider and specifically explain whether the approved remuneration is superior to the Committee's recommendations.</li> <li>■ If the salary and remuneration approved by the Board of Directors are more favorable than the Committee's recommendations, the differences and reasons must be recorded in the minutes of the Board meeting. Additionally, a public announcement and declaration must be made on the information reporting website designated by the competent authority within two days from the date of the Board's approval.</li> <li>■ If the salary and remuneration matters of directors and managers of the Company's subsidiaries require approval by the Company's Board of Directors according to the subsidiaries' hierarchical responsibilities, the Company's committee shall first provide recommendations before submitting the matters to the Board of Directors for discussion.</li> </ul>

Connection to risk	
<p>The principles followed by the Remuneration Committee in the exercise of its duties are as follows:</p> <ol style="list-style-type: none"> <li>1. The performance evaluation and remuneration of directors and managers should refer to the prevailing standards within the industry and take into account the reasonable correlation with individual performance, company operating performance, and future risks.</li> <li>2. Directors and managers should not be encouraged to engage in actions that exceed the company's accepted risk in pursuit of salary remuneration.</li> <li>3. The proportion of bonuses granted to directors and senior executives, as well as the timing of payments for certain variable salary compensations, should be determined with consideration of the characteristics of the industry and the nature of the company's business.</li> </ol>	
Connection between remuneration and performance	
Employee	<ul style="list-style-type: none"> <li>✓ Employee compensation: The employee compensation system allows employees to share in the company's achievements (if there is a profit in the annual settlement, losses should first be covered. If there is still a surplus, 2% to 4% of the surplus should be allocated as employee compensation), effectively motivating employees. The work performance of employees for the current year is evaluated, combining it with various indicator items (such as digital transformation, green and energy-saving initiatives, carbon reduction, quality indicators, certifications, etc.) to continuously incorporate social responsibility into company operations, thereby achieving sustainable management.</li> <li>✓ Annual salary adjustment: Based on the company's operational status, the annual salary adjustment range is determined with reference to domestic economic growth rate, consumer price index, and salary adjustment trends in the industry. Annual salary adjustment is conducted according to individual performance evaluations (e.g., weighted calculations of work objectives, job competency, and team cooperation.).</li> <li>✓ Year-end bonus: The company allocates year-end bonuses based on its operational performance, with the employees' performance evaluation results serving as a reference for the distribution of the year-end bonuses.</li> </ul>
Director or	<ul style="list-style-type: none"> <li>✓ Establish and conduct annual self-assessment evaluations of directors' performance, and report the status of the performance evaluations to the Board of Directors.</li> <li>✓ Evaluate the achievement of performance targets of directors and managers, and determine the content and amount of their individual salary remuneration based on the evaluation results obtained from the performance evaluation standards.</li> </ul>

## Board of Directors Performance Evaluation

The Company has established the "Board of Directors Performance Evaluation Method" to regularly review the overall operational effectiveness of the Board of Directors and to strengthen corporate governance. An internal evaluation is conducted annually, covering the entire Board of Directors, functional committees (such as the Audit, Remuneration, and Sustainability Committees), as well as individual board members. Evaluations are carried out through self-assessment, peer review, or third-party assessment, depending on the actual participation of each member.

The Board of Directors' performance evaluation covers aspects related to the economy, environment, and people, and evaluation items are based on the "Long Da Construction & Development Corporation Board Performance Self-Evaluation Questionnaire." The Board of Directors' performance evaluation is conducted once a year and reported at the Board meeting. The 2024 Board members, their performance in various functional committees, and the Board's self-evaluation results were generally favorable. Based on the evaluation results, the Company will continue to improve its corporate governance effectiveness. The key points of the self-evaluation questionnaire are shown in the table below:

Evaluation Content	
A. Level of participation in the Company's operations	B. Appointment of directors and their continuing studies
C. Enhancing the quality of board decision-making	D. Internal controls
E. Board composition and structure	F. Other items (Please assess and determine independently)
Note 1: The period for the evaluation year is from January 1 to December 31.	
Note 2: During this period, the evaluation should be completed before the next Board of Directors meeting following the end of the evaluated year.	

## Board of Directors Education and Training

The Company believes that Board members must always be well-informed of the latest business and development-related information in order to effectively serve and contribute to the Board. All directors possess many years of experience in corporate governance and are well acquainted with their duties and responsibilities as directors. Additionally, the corporate governance manager is required to complete 12 hours of refresher training annually; members of the Board of Directors must accumulate 6 hours of continuing education each year. The Company also provides opportunities for them to develop and maintain the skills and knowledge necessary for their roles as directors, including visits to the Group's operational sites and meetings with management, to enhance their understanding of the Company's business and strategy. In 2024, Board members completed 6 hours of training courses and new members completed 12 hours of continuing education courses.

The table below presents detailed information on the education and training courses attended by the Company's Board members during the reporting period. Through these courses, we expect the Board of Directors to enhance their knowledge and insights regarding the Company's business and related issues, and to effectively formulate and implement operational strategies that align with the concept of sustainable development.

Job title	Name	Date of continuing education	Organizer	Course title	Hours of continuing education	Total hours
Chairman	Chen Wu-Tsung	2024.07.03	Taiwan Stock Exchange Corporation (TWSE)	2024 Cathay Sustainable Finance and Climate Change Summit	6 hours	6 hours
Chairman	Chen Wu-Tsung	2024.09.06	Securities & Futures Institute	2024 Annual Insider Trading Prevention Seminar	3 hours	3 hours
Vice Chairman	Chen You-Qi	2024.07.03	Taiwan Stock Exchange Corporation (TWSE)	2024 Cathay Sustainable Finance and Climate Change Summit	6 hours	6 hours
Vice Chairman	Chen You-Qi	2024.09.06	Securities & Futures Institute	2024 Annual Insider Trading Prevention Seminar	3 hours	3 hours
Director	Guo Han-Long	2024.07.03	Taiwan Stock Exchange Corporation (TWSE)	2024 Cathay Sustainable Finance and Climate Change Summit	6 hours	6 hours
Director	Guo Han-Long	2024.09.06	Securities & Futures Institute	2024 Annual Insider Trading Prevention Seminar	3 hours	3 hours
Director	Hong Yi-Jing	2024.07.03	Taiwan Stock Exchange Corporation (TWSE)	2024 Cathay Sustainable Finance and Climate Change Summit	6 hours	6 hours
Director	Hong Yi-Jing	2024.10.26	Accounting Research and Development Foundation	Legal Responsibilities and Cases Related to the Company's "Competition for Management Rights"	3 hours	3 hours
Director	Hong Yi-Jing	2024.12.03	Accounting Research and Development Foundation	Sustainable Policies and Corporate Governance	3 hours	3 hours
Independent Director	Lin Xiangkai	2024.07.03	Taiwan Stock Exchange Corporation (TWSE)	2024 Cathay Sustainable Finance and Climate Change Summit	6 hours	6 hours
Independent Director	Jiang Yong-Zheng	2024.07.03	Taiwan Stock Exchange Corporation (TWSE)	2024 Cathay Sustainable Finance and Climate Change Summit	6 hours	6 hours
Independent Director	Lai Bi-Ying	2024.06.27	Taiwan Corporate Governance Association	The roles and responsibilities of the board of directors/senior managers in ESG governance	3 hours	3 hours
Independent Director	Lai Bi-Ying	2024.06.27	Taiwan Corporate Governance Association	Based on TIPS - What an Enterprise should do to	3 hours	3 hours

Job title	Name	Date of continuing education	Organizer	Course title	Hours of continuing education	Total hours
				Prevent and Control Intellectual Property Risks		
Independent Director	Lai Bi-Ying	2024.09.18	Accounting Research and Development Foundation	2024 ESG Summit: Comprehensive Net Zero for a Future of Sustainability	6 hours	6 hours
Head of Corporate Governance	Xie Yingxian	2024.05.17	Securities & Futures Institute	Sustainable Development Practices Promotion Conference	3 hours	3 hours
Head of Corporate Governance	Xie Yingxian	2024.09.04	Taiwan Corporate Governance Association	Climate Risk Identification Workshop and Net Zero Carbon Emission Promotion Conference	9 hours	9 hours
Head of Corporate Governance	Xie Yingxian	2024.09.06	Securities & Futures Institute	2024 Annual Insider Trading Prevention Seminar	3 hours	3 hours

## Operation Results

"Profit" is one of the key factors for the sustainable operation of a company. Although the overall economic environment has been unfavorable in recent years, the Chinese cultural value of "settling down" has led to a continuous demand for home purchases. Combined with the company's proactive strategies in carbon reduction and energy conservation, gross profit results have increased year by year despite adverse conditions. The operational status over the past three years is described as follows. During the reporting period, Long Da Corporation received a single financial subsidy from the government: a goods tax refund of NT\$2,400 approved by the National Taxation Bureau of Kaohsiung, Ministry of Finance for the purchase of a refrigerator.

Item/Year	2022	2023	2024
Operating revenue (NT\$ thousand)	4,713,706	4,365,571	6,251,438
Operating cost (NT\$ thousand)	3,267,629	2,978,114	4,698,195
Gross profit (NT\$ thousand)	1,446,076	1,387,457	1,553,243
Operating profit and loss (NT\$ thousand)	1,042,071	964,431	1,091,757
Non-operating income and expenses (NT\$ thousand)	1,834	11,369	9,352



Net income before tax (NT\$ thousand)	1,040,237	975,800	1,101,109
Net income after tax for the period (NT\$ thousand)	905,830	808,367	855,437
Total comprehensive income for the period (NT\$ thousand)	910,088	805,522	857,747
Earnings per Share (NT\$)	4.13	3.69	3.90
Employee benefits amount (NT\$ thousand)	7,281	13,709	10,262
Dividends (NT\$ thousand)	460,314	482,234	657,592
Employee salaries (including employee benefits) (NT\$ thousand)	157,158	171,324	173,614
Economic value retained (NT\$ thousand)	673,415	628,430	515,702
Payments to providers of capital (NT\$ thousand)	460,314	482,234	657,592
Payments to government (NT\$ thousand)	143,998	97,267	204,340
Community investments (NT\$ thousand)	11,191	8,202	1,995

Note:

1. Individual financial report amounts were used in 2022; consolidated financial report amounts were used in 2023 and 2024.
2. Payments to providers of capital refer to the distribution of dividends to all shareholders, plus the interest paid to lenders (including interest on any form of debt and borrowings), as well as unpaid dividends payable to preferred shareholders.
3. Payments to the government refer to all taxes (including business tax, income tax, and property tax) as well as fines.
4. In "employee salaries (including employee benefits)", employee benefits include labor and health insurance premiums and pension expenses, as well as the total monetary value of benefits provided to employees (excluding costs related to education and training, protective equipment, or other expenses directly associated with employees' job responsibilities). "Employee benefits amount" refers to benefit expenses allocated by the company to the Welfare Committee for employees, such as employee travel and health examinations, representing the total cost of benefits provided to employees in non-monetary form.
5. Community investments refer to donations and contributions.
6. The currency is the New Taiwan dollar.
7. Economic value retained: "direct economic value generated" less "economic value distributed".



## 1.5 Compliance with laws and regulations

### **Sustainable development strategies and code**

To continue to strengthen corporate governance, the "Long Da Construction & Development Corporation Corporate Governance Code of Practice" was established with reference to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and the OECD Principles of Corporate Governance. In addition to complying with laws and regulations as well as the Articles of Incorporation, it also encompasses principles such as protecting shareholders' rights, strengthening the functions of the Board of Directors, enhancing the role of supervisors, respecting the rights and interests of stakeholders, and increasing information transparency.

To implement the company's ethical conduct and ethical corporate management for the purpose of sustainable development, the Company's Management Department and responsible units periodically conduct education and training and distribute email messages containing the "Code of Ethical Conduct," "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," "Ethical Corporate Management Best Practice Principles," and other human rights-related management policies. These efforts are made in collaboration with employees to jointly promote sustainable corporate management. The guidelines are described as follows:

**Code of Ethical Conduct:** The directors, supervisors, or managers (including the General Manager, Deputy General Manager, Assistant Manager level or equivalent, heads of the Finance Department, heads of the Accounting Department, and other persons responsible for company management affairs and authorized to sign) of the Company and its subsidiaries shall conduct themselves in accordance with ethical standards, thereby enabling the Company's stakeholders and its subsidiaries to better understand the ethical standards of the Company and its subsidiaries.

**Ethical Corporate Management Best Practice Principles:** To establish a corporate culture of ethical management and promote sound development, this code was specially formulated to establish a good business operation model. The scope of application of this Code extends to its subsidiaries, foundations to which it directly or indirectly contributes more than 50%, and other institutions or legal entities with substantial control, as well as related group enterprises and organizations. The Company, adhering to the principles of integrity, transparency, and responsibility in its management philosophy, has established policies based on honesty, approved by the Board of Directors, and has implemented sound corporate governance and risk control mechanisms to create a sustainable business environment.

**Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies:** To fulfill corporate social responsibility and promote the sustainable development of society and

the ecological environment, while considering the industry characteristics of the Company, this Code was established for compliance. The scope of application of this Code includes the overall operational activities of the Company and its group enterprises. While engaging in business operations, we actively practice corporate social responsibility to align with the international trend of balancing the environment, social welfare, and corporate governance development. Through corporate citizenship, we increase our national economic contributions, improve the quality of life for employees, communities, and society, and promote competitive advantages based on corporate responsibility.

The Company fulfills its corporate social responsibility by respecting social ethics and considering the rights and interests of other stakeholders. While pursuing sustainable operation and profitability, it emphasizes factors related to the environment, society, and corporate governance, incorporating them into company management and operations. The Company shall also fully disclose relevant and reliable information concerning corporate social responsibility to increase information transparency.

Long Da's principles for the practice of sustainable development are as follows:

- Implement and promote corporate governance.
- Develop a sustainable environment.
- Protect social welfare.
- Strengthen the disclosure of corporate social responsibility information.

## **Human Rights Policy**

To fulfill corporate social responsibility and safeguard the fundamental human rights of all employees, Long Da supports and adheres to internationally recognized human rights standards and principles, including the Universal Declaration of Human Rights and the United Nations Global Compact. On June 26, 2022, Long Da established a human rights protection policy that respects employees' rights to assembly, association, and freedom of religious belief. The policy opposes discrimination, bullying, and harassment, and provides a safe, sanitary, and healthy working environment. It aims to eliminate factors in the workplace that may affect employees' safety and health, reduce occupational accident risks, strictly comply with local labor laws, and prevent any acts that violate human rights.

We are also committed to providing every employee with appropriate concern and attention, practicing employee care, and offering smooth communication channels to promote workplace harmony. We do not discriminate and treat every employee fairly. We prohibit any form of forced or compulsory labor and the employment of child labor. Additionally, we require suppliers to comply with the code of conduct and conduct regular

audits to ensure their compliance. If it is discovered that a supplier engages in forced labor practices, the Company will take the following measures to implement improvements:

1. The Company must conduct an investigation into the issues and causes of forced labor.
2. Communicate with the management of suppliers and collect relevant information.
3. When the Company confirms that a supplier is involved in the improper employment of trafficked persons, slavery, or any form of forced labor, the Company will cooperate with expert organizations and competent authorities to ensure the safety of the workers and provide financial assistance.
4. The head of the Company's Sustainability Department shall promptly notify the highest-level executives of the relevant business units and discuss the handling measures.
5. The Company has incorporated clauses promoting corporate social responsibility into all signed procurement or cooperation contracts. These clauses include the rights of workers to freedom of association and collective bargaining. If any violations occur that cause significant social impact, The Company reserves the right to terminate or rescind the contract at any time by written notice, prohibiting the existence of forced labor risks.

The Company has strengthened the promotion of sexual harassment prevention education and training to help employees understand how to prevent and respond to workplace sexual harassment. We have also incorporated the promotion of human rights and labor rights-related issues to increase employee awareness and attention to human rights topics.

In 2024, no complaints related to sexual harassment or discrimination were received by the Company and its suppliers. There were no occurrences of employing child labor or forced labor. Since the Company holds regular labor-management meetings every quarter to fully communicate labor-related matters with employees and keep records, no employees formed a union in 2024, nor were any collective agreements signed.

**LONG DA CONSTRUCTION & DEVELOPMENT CORPORATION**

**Human Rights Protection Policy**

Established: June 26, 20

**I. Purpose**

The Company, in accordance with domestic laws such as the Labor Standards Act, the Act of Gender Equality in Employment, and the Occupational Safety and Health Act, recognizes and supports internationally accepted human rights standards including the United Nations' Universal Declaration of Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. The Company has established human rights policies to prevent any acts that infringe upon or violate human rights, ensuring that all current employees receive fair and dignified treatment.

## II. Management Measures

### 1. Establishing employee communication channels and a friendly workplace environment

- Provide our colleagues with channels for caring communication to address human rights-related issues.
- Emphasize employee needs by promoting health promotion activities and offering diverse programs to encourage voluntary participation among colleagues.

### 2. Providing a safe working environment

- The Company provides a comprehensive environmental and occupational safety and health management framework. We establish management objectives and plans, implement the management objectives, and pursue sustainable operations. The Safety and Health Quality Control Office is responsible for the overall management of occupational safety, health, and environmental protection-related matters. It continuously works to improve the working environment and hygiene conditions, striving to reduce the incidence of occupational accidents and provide employees with a safe working environment.

### 3. Eliminating unlawful discrimination and ensuring equal employment opportunities

- In compliance with government labor laws, we ensure that no discrimination occurs based on employees' race, gender, age, physical or mental disabilities, political beliefs, religion, or pregnancy status.

### 4. Prohibition of child labor

- We prohibit the employment of child labor (employees aged 15 years but under 16 years) and any individuals under the age of 15 years, and conduct verification of hired employees.

### 5. Prohibition of forced labor

- All work should be voluntary, without forcing or coercing any unwilling personnel to perform labor services.

## III. Implementation

The Company's human rights protection policy is implemented after approval by the Chairman of the Board, and the same applies to any amendments.

The Company, based on respecting employees and creating harmonious labor-management relations, has established a transparent and smooth communication mechanism. This allows employees to have ample opportunities to fully express their opinions and to thoroughly understand the Company's management direction and decision-making information. However, we provide various channels for feedback. For significant operational changes that may affect employee rights and interests, we not only notify employees in advance but also ensure that supervisors and employees engage in thorough communication through relevant meetings. As a result, up to the present, no major labor disputes have occurred. The Company also did not encounter any whistleblowing cases such as bribery or improper gains in 2024.

### ● **Grievance mechanism**

We have established a fixed mechanism for employee grievances and reporting of illegal activities.

When employees encounter incidents of sexual harassment, they may file a complaint with the company's Sexual Harassment Complaint Handling Committee through the sexual harassment complaint hotline.

- **Chairman's mailbox**

A "Chairman's mailbox" has been established, allowing employees to directly communicate their opinions and suggestions to the Chairman.

- **Legal consultation and reporting**

If any employee violates the Ethical Corporate Management Best Practice Principles or engages in improper conduct, a report may be submitted through the Audit Office or via email. The relevant department will then review and handle the case in accordance with the company's regulations.

If employees encounter legal issues arising from the execution of company business, they may report to the company's legal personnel and receive consultation.

The company's channels for appeals or whistleblowing are as follows:

<b>Reporting unit</b>	Management Department
<b>Reporting address</b>	18 F., No. 380, Minguan 2nd Rd., Qianzhen Dist., Kaohsiung City
<b>Whistleblower reporting hotline</b>	(07)336-7041
<b>Whistleblower reporting mailbox</b>	audit@longda.com.tw

## Penalties

The Company defines a major violation as one that occurs due to environmental pollution, safety incidents, or other significant matters, resulting in any of the following situations:

1. Causing significant damage or impact to the company.
2. Total fines for a single incident reaching or exceeding NT\$1,000,000.

During the reporting period, Long Da had no major violations. Non-major violations are listed in the table below:

Type of penalty	Type	Date	Contents of violation	Regulation violated	Improvement measures
<b>Fine</b>	Occupational safety	2024.05.16	Temporary electrical equipment used in construction or engineering operations has not been equipped with residual current circuit breakers (RCCB) that match its	Violation of Article 6, Paragraph 1, Subparagraph 5 of the Occupation Safety and Health Act	Improvement in accordance with Occupational Safety and Health Act regulations

Type of penalty	Type	Date	Contents of violation	Regulation violated	Improvement measures
			specifications, are highly sensitive and fast-acting, and can effectively prevent electric shock.		
		2024.10.21	For high-altitude work involving the installation of triangular brackets at approximately 32 meters or higher, where there is a risk of workers falling, the employer failed to ensure that workers had properly used safety harnesses and other necessary protective equipment.	Article 6, Paragraph 1, Subparagraph 3 of the Occupation Safety and Health Act	
	Waste	2024.07.01	The vacant lot at the above location has accumulated building materials, plastic barrels, tarpaulins, and other water-holding containers with stagnant water that has not been cleared, resulting in the breeding of mosquito larvae, which are vectors of dengue fever, as well as environmental pollution. Violation of Article 27, Paragraph 11 of the Waste Disposal Act, and penalized in accordance with Article 50, Paragraph 3 of the Waste Disposal Act as	Article 27, Item 11 of the Waste Disposal Act	<ul style="list-style-type: none"> <li>• Invert or store unused containers to prevent the accumulation of rainwater.</li> <li>• Cover water buckets and tanks to eliminate opportunities for mosquitoes to lay eggs.</li> <li>• Clean drainage ditches, rooftops, and other areas prone to water accumulation to ensure they remain unobstructed.</li> </ul>

Type of penalty	Type	Date	Contents of violation	Regulation violated	Improvement measures
			well as the Penalty Standards for Violations of the Waste Disposal Act.		
		2024.07.17	Water containers (buckets) were not properly managed or cleaned, resulting in the breeding of mosquito larvae, which are vectors of disease. Violation of Article 27, Paragraph 11 of the Waste Disposal Act, and penalized in accordance with Article 50, Paragraph 3 of the Waste Disposal Act as well as the Penalty Standards for Violations of the Waste Disposal Act.		
	Noise	2024.02.21	Perform mechanical engineering operations within the controlled time period	Article 8, Paragraph 4 of the Noise Control Act	Improvements in accordance with the Noise Control Act regulations
<b>Total</b>	Number of incidents: 5 cases; Total fines: NT\$205,400.				

## Anti-Corruption

The Company is fully committed to promoting its integrity action plan. To enhance the Company's integrity indicators, it conducts various risk assessment operations to gain an in-depth understanding of business areas prone to malpractice, strengthen internal control systems, and fully utilize early warning functions. For operational activities related to construction projects at key operational sites, the Audit Office conducts annual internal control audits and self-assessments of legal compliance to evaluate risks associated with corruption. This process aims to achieve effective control and implementation, jointly managing and preventing the occurrence of dishonest behavior.

To promote the anti-corruption policy and related procedures, the Company utilizes electronic information equipment within its units to implement diverse promotional methods

such as online campaigns and e-mail notifications, encouraging employees to understand relevant integrity regulations.

Corruption incidents have potential impacts on the Company's reputation and business operations; therefore, the Company has established the following effective preventive measures against the occurrence of corruption incidents.

<b>Establishing ethical standards and values</b>	Establish clear ethical standards and values, and embed them into the corporate culture to help employees clearly understand the behavioral standards expected by the company.
<b>Strengthening internal control mechanisms</b>	Implement effective internal control and monitoring mechanisms, including financial auditing, risk management, and internal auditing, as well as establish a system for reporting abnormal activities.
<b>Establishing a reporting mechanism</b>	Provide a secure and confidential channel to encourage employees to anonymously report any suspicious behavior.
<b>Conducting employee education and training</b>	Employees should understand the Company's attitude towards improper conduct, as well as the potential legal and ethical consequences they may face. Therefore, the Company provides relevant training on ethical standards, compliance, and Company policies.
<b>Establishing a punishment mechanism</b>	Establishing clear punitive policies and ensuring their fair enforcement helps reduce individuals' motivation to engage in corrupt activities.
<b>Conducting regular risk assessments</b>	Regularly assessing company risks helps the Company to identify potential issues in advance and take preventive measures.
<b>Strengthening compliance enforcement</b>	Establish a Compliance Department to ensure that the company's business operations comply with laws and standards.
<b>Conducting external reviews</b>	Consider conducting regular external audits to ensure the company's operations comply with regulations and assist with providing objective assessments.
<b>Strengthening corporate governance structure</b>	Enhance the transparency and supervisory functions of the Board of Directors to ensure that the conduct of senior management personnel is monitored and examined.
<b>Establishing a risk management culture</b>	Cultivate a culture of risk management within the company, enabling every employee to understand and participate in the risk management process.

The Company has established a comprehensive mechanism. The following outlines the Company's response and actions taken regarding hypothetical corruption incidents:

<b>Phase 1: Immediate Response and Investigation</b>
<p>Incident report:</p> <ol style="list-style-type: none"> <li>1. Establish a clear and easily accessible reporting mechanism (such as a hotline, anonymous online forms, etc.) for employees, suppliers, and other stakeholders to report suspected corrupt activities, and ensure that whistleblowers are protected from retaliation.</li> </ol>



2. Widely publicize the reporting mechanism to ensure it is easy to use and known to all stakeholders.

Immediate action:

1. Upon receiving the report, individual duties that may be involved are immediately suspended, and a thorough internal investigation is initiated.
2. The investigation should be conducted by an independent team, including external legal counsel if necessary, to ensure fairness and objectivity.

Evidence preservation:

Protect and preserve all documents, records, and other evidence that may be related to the investigation, including emails, financial records, contracts, and communication logs.

Notify authorities:

Based on the severity and nature of the suspected corruption incident, assess whether it is necessary to report to the relevant authorities (such as law enforcement agencies and regulatory bodies), and have legal counsel provide recommendations for appropriate courses of action.



**Phase 2: Corrective Measures and Remedial Actions**

Disciplinary action:

After the investigation is concluded, appropriate disciplinary actions shall be taken against individuals found to be involved in corrupt activities. Depending on the severity of the circumstances, measures such as written warnings, suspension, or termination of employment shall be implemented.

Financial recovery:

In the event that corruption leads to financial losses, efforts should be made to recover the lost funds through legal channels, including initiating civil litigation against the individuals or organizations involved.

Remedial measures:

Implement specific corrective measures to address deficiencies in internal controls or processes that lead to corruption, such as tightening financial oversight, strengthening compliance training, or improving internal audit procedures.



**Phase 3: Preventive Measures and Ongoing Compliance**

Strengthen compliance training:

Implement a comprehensive ethics and compliance training program for all employees that covers anti-corruption laws, regulations, and company policies, with regular reviews and updates.

Reinforce internal control:

Review and strengthen all relevant internal control mechanisms, including financial controls, procurement processes, and conflict of interest policies, and establish a system of checks and balances to prevent future incidents.

Regular auditing and monitoring:

Conduct regular internal audits and external reviews to assess the effectiveness of anti-corruption measures, and to identify potential risks and vulnerabilities at an early stage.

Whistleblower protection:


Ensure whistleblowers are protected from retaliation, clearly communicate the protection mechanisms, and establish procedures for the timely investigation and handling of retaliatory actions.

Transparency and disclosure:

Maintain transparency by openly communicating the company's commitment to anti-corruption, including the latest progress on preventive measures and corrective actions taken.
Continuous improvement: Regularly review and update anti-corruption policies and procedures to respond to the continuously changing risk environment and best practices.

The Company adopts a proactive anti-corruption strategy, preventing and detecting potential corruption risks through strong internal controls, transparent communication, and a culture of ethical behavior. In the event of corruption incidents, specific measures will be taken based on the nature and severity of the incident. When necessary, external legal and related experts will be engaged to provide professional support to ensure the fairness and effectiveness of the incident handling process.

Through the aforementioned measures, the Company shows its commitment to upholding corporate integrity and the goal of sustainable operation. In 2024, there were no incidents of corruption or anti-competitive behavior. There were also no legal cases arising from anti-competitive practices, antitrust violations, or monopolistic conduct. Furthermore, no incidents involving breaches of ethics or dishonesty occurred.

Major announcements are posted on the company's website for employees' reading and compliance	
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## Tax Compliance

Tax revenue serves as the foundation for the government to provide infrastructure and public services, and is also a crucial source of funding for achieving sustainable development goals. Long Da strictly complies with the Tax Collection Act, Income Tax Act, Income Basic Tax Act, and Value-added and Non-value-added Business Tax Act and their enforcement rules, as well as the Guidelines for the Audit of Income Taxes on Profit-making-Enterprises and Regulations Governing the Use of Uniform Invoices. The company thus fulfills its corporate social responsibility by honestly paying taxes to give back to society.

The Company's tax operations are all managed by the Finance Department in compliance with tax regulations. The department files the profit-making enterprise income tax returns and entrusts certified public accountants to conduct audits and certifications. Taxes are honestly declared and paid within the prescribed deadlines. Tax information is disclosed in the financial statements in accordance with regulations to ensure transparency of information.

Annual reports or financial statements are published in the company's Investor Relations section



## 1.6 Climate Change Management

In pursuing sustainable operations and profitability, the company places importance on environmental, social, and corporate governance factors, integrating them into company management and operations. In accordance with the principle of materiality, risk assessments are conducted on environmental, social, and corporate governance issues related to the company's operations.

The Company places great importance on risk control management. Based on operational activities and through experiential judgment of event occurrence frequency and impact severity, we identify risks that may affect operations and profitability. These risks primarily involve considerations related to project sales, land development, operational finance, labor safety, personal data, and information security. Additionally, in response to the impacts brought about by climate change due to global warming and extreme weather, the Company conducts climate change risk and opportunity assessments referencing the Task Force on Climate-related Financial Disclosures (TCFD) framework, covering governance, strategy, risk management, metrics, and targets. Based on the assessment results, management strategies and greenhouse gas inventory plans are formulated, which are expected to be implemented upon approval by the Board of Directors. We hope to achieve a deep-rooted awareness of environmental protection, energy conservation, safety and health, and conservation, thereby fulfilling our corporate social responsibility.

The potential impacts that the Company may face and their corresponding countermeasures are presented in the table below.

<b>Governance body</b>	<p>The Board of Directors is the highest decision-making body on climate issues, overseeing climate change-related risks and opportunities annually and tracking the achievement of performance targets.</p> <p>The Company has established a Sustainability Development Committee, the members of which are all independent directors. It oversees an ESG execution unit responsible for identifying and managing risks and opportunities related to climate change. The ESG execution unit regularly reports the results of risk and opportunity identification to the Board of Directors and proposes corresponding control measures so that the Board can thoroughly supervise climate risks and opportunity issues, thereby formulating relevant management policies and reviewing their implementation status.</p> <p>In order to keep abreast of the progress of climate issues, the Chairman regularly convenes relevant meetings with the General Manager and department heads to effectively oversee climate actions.</p>
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Strategy	I. Operational response strategies:		
	Short-term (1 to 2 years)	Medium-term (3 to 5 years)	Long-term (over 5 years)
	<ul style="list-style-type: none"> <li>• Risk evaluation and management: Conduct a thorough evaluation of risks at construction sites, with particular attention to potential extreme weather events, and develop corresponding response plans.</li> <li>• Emergency response plans: Formulate response plans for emergencies such as typhoons and floods to ensure the safety of construction site personnel and the protection of assets.</li> <li>• Insurance coverage: Ensure that insurance covers engineering losses, equipment damage, and losses that may arise from project delays.</li> </ul>	<ul style="list-style-type: none"> <li>• Sustainable building practices: Promote sustainable building practices by providing construction projects that meet Green Building standards, thereby enhancing adaptability to climate change.</li> <li>• Actively promote energy-saving and carbon reduction measures, including the use of low-carbon building materials (such as aluminum formwork and low-carbon concrete), increase construction efficiency, and introducing green energy.</li> <li>• Adapt to climate change and increase the resilience of construction projects, including strengthening disaster prevention measures, utilizing wind- and earthquake-resistant materials, reinforcing supply chain resilience, and improving emergency response plans and insurance mechanisms.</li> <li>• Supply chain diversification: Diversify the supply chain for</li> </ul>	<ul style="list-style-type: none"> <li>• Investments in innovations and technology: Invest in climate-friendly building technologies such as renewable energy integration and smart building systems to enhance their climate impact.</li> <li>• Climate risk integration: Integrate climate risk management into long-term strategies to take into account the potential impacts of future climate change.</li> <li>• Socially responsible investments: Participate in community and environmental protection projects to enhance the Company's socially responsible image, while also supporting local communities in adapting to and mitigating climate change.</li> </ul>

		<p>building materials and equipment to mitigate the impact of climate events in specific regions on material supply.</p> <ul style="list-style-type: none"> <li>• Climate risk reports: Provide climate risk reports to demonstrate the Company's progress in climate risk management to project owners.</li> </ul>	
	<p>II. Financial impacts of extreme weather events and transformative actions:</p> <ul style="list-style-type: none"> <li>• Direct losses and repair costs: Extreme weather events may cause damage to buildings, necessitating additional repair and restoration expenses and leading to a short-term financial impact on the Company.</li> <li>• Increased insurance costs: Insurance costs may rise, particularly in higher-risk areas, leading to an increase in the Company's risk management costs.</li> <li>• Project delay costs: Extreme weather conditions may cause project delays, thereby increasing labor and equipment costs.</li> <li>• Regulatory compliance costs: Compliance with climate-related regulations may require additional financial investment to meet local and international standards.</li> <li>• Changes in market demand: An increased demand for climate-friendly buildings presents opportunities, but also necessitates adjustments to the Company's business model and product portfolio.</li> <li>• Opportunity costs: Failure to capitalize on opportunities presented by climate change, such as renewable energy and green building projects, may impact the Company's long-term competitiveness.</li> </ul> <p>The Company should comprehensively consider the "operational response strategies" and "the financial impact of extreme weather events" to formulate a comprehensive climate change response plans. At the same time, it should continuously monitor and adjust its strategies to respond to the ever-changing environment. Through climate-friendly practices, the Company can also gain a competitive advantage in the market while making positive contributions to the society and the environment.</p> <ul style="list-style-type: none"> <li>• In the event that typhoons or climatic factors affect a construction site, construction procedures will be adjusted according to the current situation to continue work; when scheduling the construction period, the time during which work is halted due to heavy rainfall is taken into account.</li> <li>• When a land typhoon warning is issued, building management personnel are required to submit a typhoon prevention plan and make appropriate preparations, such as stacking sandbags, securing trees, and checking that doors and windows are tightly</li> </ul>		

	<p>closed.</p> <ul style="list-style-type: none"> <li>Disaster searches are conducted and any abnormalities immediately addressed to prevent subsequent disasters.</li> <li>Purchase disaster insurance products to mitigate the impact of disaster losses.</li> <li>Implement greenhouse gas inventories.</li> <li>Utilize low-carbon, energy-saving, and recycling products from industry chain manufacturers.</li> </ul>		
Risk categories	1. Climate change-related risks:		
	<b>Extreme weather (strong winds/heavy rainfall/flooding) increases in frequency</b>	<b>Changes in temperature</b>	<b>Rising sea levels</b>
	<ul style="list-style-type: none"> <li>Due to heavy rain or typhoon holidays announced by the government, construction sites are forced to suspend operations.</li> <li>Prolonged heavy rainfall may cause water accumulation, impacting the progress of construction.</li> <li>Damage to construction-in-progress, resulting in increased building costs and deferred revenue.</li> <li>If construction site fencing collapses due to strong winds, it may also cause damage to the property of others.</li> <li>Potential impact on construction sites, leading to losses and delays.</li> <li>Damage to sold construction projects and leased assets, resulting in increased after-sales service costs.</li> </ul>	<ul style="list-style-type: none"> <li>Extreme high temperatures: Extreme high temperatures may affect workers' job performance and could have adverse effects on certain construction materials.</li> <li>Extreme low temperatures: Cold temperatures may cause freezing and cracking of construction materials, thereby increasing work-related risks.</li> </ul>	<ul style="list-style-type: none"> <li>If the construction site is located in a coastal area, sea level rise may lead to flooding and erosion, posing risks to buildings and infrastructure.</li> </ul>

	Drought	Forest fires	Storm surges and tsunamis
	<ul style="list-style-type: none"> <li>Drought may lead to local water shortages, affecting the water supply at construction sites, particularly in the production of cement and concrete.</li> </ul>	<ul style="list-style-type: none"> <li>If a construction site is located in an area prone to forest fires, the building project may be at risk of fire hazards.</li> </ul>	<ul style="list-style-type: none"> <li>If the construction site is near the coast, storm surges and tsunamis may cause significant damage to buildings and facilities.</li> </ul>
	<p>2. <b>Policy change risk:</b> The government may implement more stringent climate change-related regulations, impacting building design and construction standards.</p>		
	<p>3. <b>Sales risk of construction projects:</b> The pricing of construction projects is adjusted in a timely manner according to market conditions and sales climate to avoid excessively long or short sales periods, which could affect the company's expected profit.</p>		
	<p>4. <b>Land development risk:</b> Prior to land acquisition, whether the product planning and design, construction, sales, and other evaluations have been reasonably and effectively assessed will affect whether future land development costs exceeding expectations can be avoided, which affects subsequent development benefits.</p>		
	<p>5. <b>Operational and financial risks:</b> Changes in domestic and international economic and financial conditions affect the company's revenue, operating costs, exchange rates, and interest rates, thereby impacting the company's profit and loss as well as cash flow. These risks include capital loss, funding gaps, and credit risk.</p> <p>Potential factors contributing to increased operating costs include: the continuous rise in energy prices (such as electricity rates); supply chain disruptions or material shortages caused by extreme weather conditions, leading to higher raw material prices; and the need to comply with government regulations aimed at carbon reduction targets. Consequently, the Company must increase the proportion of energy-saving and carbon-reducing products, which may result in higher construction costs due to the design of green buildings and the procurement of low-carbon raw materials.</p>		
	<p>6. <b>Labor safety risks:</b> Uncertain events causing temporary or permanent accidental injuries to workers due to non-compliance with relevant labor management laws or other unspecified reasons. These include failure to legally enroll in labor/health insurance, excessive working hours or abnormal scheduling, and violations of employee welfare.</p>		
	<p>7. <b>Personal data risk:</b> Uncertain events where the rights and interests of unspecified individuals are harmed due to personal data leakage, including the improper use of leaked personal data, failure to store personal data in accordance with regulations, etc.</p>		
	<p>8. <b>Information security risks:</b> Risks related to information systems, including system crashes, failures, data corruption, or breaches, which may cause operational interruptions or unauthorized use, thereby impacting company operations. These</p>		



	risks include hacking intrusions, data theft, damage to information systems rendering them inoperative, and system anomalies.
Opportunity categories	<p>The opportunities brought about by climate change enable the company to discover new markets in the construction industry, offer more innovative solutions, and meet society's growing climate-related demands.</p> <ul style="list-style-type: none"> <li>• <b>Renewable energy building projects:</b> Development and construction of renewable energy facilities, such as solar farms and wind power plants, as well as the integration of these energy systems into building projects.</li> <li>• <b>Energy conservation and efficiency improvement:</b> Provide energy-saving solutions, including more effective insulation materials, high-efficiency heating, ventilation, and air conditioning (HVAC) systems, as well as the application of smart building technologies.</li> <li>• <b>Green buildings and certifications:</b> Provide architectural design and construction services that comply with green building standards, and help projects to obtain green building certification.</li> <li>• <b>Climate-friendly building materials and technologies:</b> R&amp;D and the application of new climate-friendly construction materials and technologies, such as carbon-neutral materials and recyclable, renewable materials.</li> <li>• <b>Water resource management and water efficiency design:</b> Development of building projects focused on water efficiency, including rainwater harvesting systems, water-saving facilities, as well as water circulation and reuse systems.</li> <li>• <b>Climate risk assessment and consulting services:</b> Provide climate risk assessment and consulting services to assist other enterprises in evaluating their climate risks, offering recommendations for adaptation and mitigation.</li> <li>• <b>Sustainable urban planning and design:</b> Participate in sustainable urban development projects, including the design of climate-friendly urban spaces, transportation systems, and infrastructure.</li> <li>• <b>Climate data analysis and monitoring services:</b> Develop or provide climate data analysis and monitoring services to support enterprises and government agencies in making climate-responsive decisions.</li> <li>• <b>Environmental Information System (EIS):</b> Provides an environmental information system to assist enterprises and government agencies in monitoring and managing climate-related data, supporting sustainable development goals.</li> <li>• <b>Climate investment fund project:</b> Participate in climate investment fund projects to support and promote low-carbon and climate-friendly building and infrastructure projects.</li> <li>• In response to changes in the economic landscape, there may be increased demand for new construction projects and environmental engineering, leading to growth in revenue and asset value. The company actively participates in subsidy programs related to the transition to zero-energy buildings. The unit price of net-zero energy buildings is higher, and consumer demand for such buildings has significantly increased.</li> </ul>

	<ul style="list-style-type: none"> <li>• Develop green buildings and low-carbon buildings, research and develop energy-saving and carbon-reducing architectural designs, and proceed with product design in the directions of lightweight and durable construction. Promote green construction and continue to develop methods to conserve building materials.</li> <li>• Collaborate with supply chain partners to develop low-carbon, energy-efficient, and recyclable products.</li> <li>• Reduce paper usage, adopt energy-efficient construction practices, utilize low-carbon energy sources, benefit from increased public sector incentive programs, become part of the green supply chain to enhance visibility and bidding success rates, improve corporate reputation, and strengthen climate resilience and emergency response capabilities.</li> </ul>
<p style="text-align: center;"><b>Risk management</b></p>	<p>The primary objective of risk management is to minimize the scope of impact in the most economical and effective manner before losses occur, and to respond as swiftly as possible after losses have occurred to mitigate adverse effects, thereby maintaining a company's stable revenue. Under the continuing changes to the international situation and socio-economic environment, companies frequently face numerous uncertainties, which also bring many risk challenges to their operations. In view of this, corporate risk must be continuously assessed and managed from beginning to end in order to minimize losses and enable the company to obtain its rightful benefits. The basis for related assessment and analysis should be a clear understanding of risk events, followed by comprehension and classification through analysis. Based on objective records and statistics, a correct, scientific, systematic, and organized evaluation should be provided to the company's management decision-makers. This aims to clearly understand the scope of various risks and subsequently formulate the best management strategy guidelines, enabling the company to achieve risk control and sustainable operation objectives.</p> <ul style="list-style-type: none"> <li>• Management measures for climate change risks: <ol style="list-style-type: none"> <li>1. Project risk assessment: During the project initiation phase, conduct a climate risk assessment that takes into account local climate conditions, topography, hydrology, and other factors to ensure a comprehensive understanding of climate risks.</li> <li>2. Use of weather-resistant materials: Employ building materials that are resistant to climate change, such as weatherproof wall materials and moisture-resistant flooring materials, to reduce potential damage to buildings caused by climate change.</li> <li>3. Waterworks engineering design: In waterworks engineering, consider the occurrence of extreme weather events and employ drainage systems, flood control facilities, and other measures to reduce the risks potentially brought by floods and typhoons.</li> <li>4. Emergency response plan: Develop an emergency response plan that includes personnel evacuation, safety equipment inspections, and building safety measures to address potential extreme weather events.</li> <li>5. Supply chain diversification: Diversify the supply chain for construction materials and equipment to avoid dependence on a single supplier or region, thereby reduce the risk of supply disruptions caused by extreme weather events.</li> </ol> </li> <li>• Integration of climate risk identification, assessment, and management processes into</li> </ul>

	<p>Overall Risk Management System:</p> <p>The Company will regularly (at least annually) carry out the following steps to identify, assess, and manage climate change risks.</p> <ol style="list-style-type: none"> <li>1. Integration into the risk identification process: During risk identification meetings and workshops, climate risk identification is treated as a key topic to ensure the comprehensiveness of project risk management.</li> <li>2. Integration into risk assessment tools: Incorporate climate risk evaluation into risk assessment tools to obtain professional risk assessment results, which can simultaneously be applied to project risk assessments.</li> <li>3. Integration into Risk Management Strategy: Incorporate climate risk management strategies into the overall risk management strategy to ensure the company adopts a consistent approach to risk handling, including strategies such as risk transfer, risk mitigation, and risk acceptance.</li> <li>4. Scenario analysis: Utilizing climate change scenario analysis models (such as RCP scenarios) to assess the impact of different climate change scenarios on the Company' s operations.</li> <li>5. Expert Consultation: When necessary, consultation with experts in the fields of climate change and construction engineering will be sought to enhance the accuracy of the assessment.</li> <li>6. Monitoring and auditing: Establish monitoring and auditing mechanisms to ensure the effective implementation of climate risk management, and promptly adjust management strategies based on the monitoring results.</li> <li>7. Training and education: Provide employees with risk management training, emphasizing the importance of climate risk management to enhance employees' risk awareness and response capabilities.</li> <li>8. Continuous improvement: This policy will be reviewed annually and adjusted as well as continuously improved based on the latest climate change-related regulations, technologies, market trends, and the company's operational status to ensure its effectiveness and applicability.</li> </ol> <p>By integrating climate risk management into the overall risk management system, construction and engineering companies can more comprehensively address the risks posed by climate change, while simultaneously enhancing the resilience and sustainability of their projects.</p>
<p><b>Indicators and Objectives</b></p>	<p>The Company' s quantitative management objectives and measures for energy conservation and carbon reduction, waste reduction, and water usage are as follows:</p> <ol style="list-style-type: none"> <li>1. Quantitative management objectives for energy conservation and carbon reduction: The goal is to complete the greenhouse gas inventory by 2026. Moving forward, despite the continuous increase in construction project volumes, the aim is to effectively reduce the proportion of carbon emissions.</li> <li>2. Reduction of waste generation and total carbon emissions: Implement energy-saving measures from three major aspects: air conditioning systems, electrical lighting, and other electricity usage. Regularly inspect energy-</li> </ol>

	<p>consuming equipment and carry out replacements to reduce greenhouse gas emissions. By improving construction methods and utilizing new materials, the aim is to reduce the proportion of waste generated.</p> <p>3. In response to global climate change, the stabilization of water supply has become a challenge faced by countries worldwide. The Company, in order to fulfill its social responsibility and respond to the global issue of water resource scarcity, aims to take concrete actions to face the challenges of climate change together with global enterprises.</p> <p>Construction sites shall develop water conservation plans and establish simple recycled water circulation measures to minimize water usage as much as possible.</p> <ul style="list-style-type: none"><li>• Short-term goal: Reduce carbon emissions in the supply chain. For the formwork engineering of super high-rise buildings, aluminum formwork is used on standard floors, achieving a usage rate of 50%.</li><li>• Medium to long-term goal: Considering factors such as business performance growth, the medium to long-term goal is to effectively utilize improvement measures to reduce annual carbon emissions by 0.1% to 1%.</li></ul>						
Financial impact	<p>The Company is primarily engaged in construction and building services, focusing on commercial and residential projects, with locations distributed across multiple regions. When conducting scenario analysis, potential climate change-related risks were considered, including extreme weather events (typhoons, floods), temperature changes, and increased rainfall.</p>						
	<table><tr><th>Parameters</th><th>Assumptions</th><th>Analysis factors</th></tr><tr><td><ul style="list-style-type: none"><li>• Project location: Consider the climatic characteristics of different regions to analyze the differences in risk among these regions.</li><li>• Building materials: Consider the weather resistance of building materials and select materials that can withstand extreme weather conditions.</li><li>• Insurance costs: Analyze changes in insurance costs resulting from increased risks due to climate change.</li></ul></td><td><ul style="list-style-type: none"><li>• Climate change risk persistence: Based on assumptions from climate change models, assess future trends and the potential persistence of risks.</li><li>• Market demand: Assuming an increase in market demand for climate-friendly buildings, the company's brand image may be positively impacted.</li></ul></td><td><ul style="list-style-type: none"><li>• Costs of building loss: Analyze the potential losses to construction projects caused by extreme weather events, including repair costs and costs associated with project delays.</li><li>• Insurance costs: Evaluate the increase in insurance costs resulting from increased climate risk.</li><li>• Market competitiveness: Analyze the company's investment in climate-friendly buildings and the potential opportunities this may</li></ul></td></tr></table>	Parameters	Assumptions	Analysis factors	<ul style="list-style-type: none"><li>• Project location: Consider the climatic characteristics of different regions to analyze the differences in risk among these regions.</li><li>• Building materials: Consider the weather resistance of building materials and select materials that can withstand extreme weather conditions.</li><li>• Insurance costs: Analyze changes in insurance costs resulting from increased risks due to climate change.</li></ul>	<ul style="list-style-type: none"><li>• Climate change risk persistence: Based on assumptions from climate change models, assess future trends and the potential persistence of risks.</li><li>• Market demand: Assuming an increase in market demand for climate-friendly buildings, the company's brand image may be positively impacted.</li></ul>	<ul style="list-style-type: none"><li>• Costs of building loss: Analyze the potential losses to construction projects caused by extreme weather events, including repair costs and costs associated with project delays.</li><li>• Insurance costs: Evaluate the increase in insurance costs resulting from increased climate risk.</li><li>• Market competitiveness: Analyze the company's investment in climate-friendly buildings and the potential opportunities this may</li></ul>
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	<ul style="list-style-type: none"> <li>Emergency preparedness: Consider the costs associated with developing and implementing emergency plans, including training and resource stockpiling.</li> </ul>		bring for increasing market competitiveness.
	<b>Primary financial impact</b>	<ul style="list-style-type: none"> <li>Increase in operating costs: Extreme weather events may lead to an increase in operating costs, including emergency response costs and repair costs.</li> <li>Decline in asset value: Extreme weather events may impact the value of the company's existing buildings and assets, particularly if the damage is severe.</li> <li>Revenue fluctuations: The implementation of risk mitigation measures and changes in market demand may lead to fluctuations in revenue. For example, an increase in market demand for environmentally friendly buildings may generate additional revenue.</li> <li>Increase in capital expenditure: To increase the resilience of buildings against climate change, the company may need to increase investment in the R&amp;D of building design, materials, and technology, thereby raising capital expenditure.</li> </ul>	
	<p>Through scenario analysis, the company can gain a more comprehensive understanding of the potential climate change-related risks it may face, while simultaneously formulating corresponding response strategies to enhance resilience and capacity to address these risks.</p>		
<b>Basis of carbon pricing</b>	<p>Internal carbon pricing is a strategy implemented internally, aimed at incorporating the social costs of carbon dioxide and other greenhouse gas emissions into the internal decision-making processes of a company, in order to encourage more sustainable operations and reduce carbon footprint. The basis for price setting can include the following factors:</p> <ol style="list-style-type: none"> <li>1. Social cost estimation: The basis can be established on the estimation of the social cost of carbon dioxide emissions, including the external costs related to climate change and environmental health.</li> <li>2. Internal cost assessment: Consider internal costs, specifically the actual cost impact of carbon emissions on the company's internal operations. Include energy costs, product manufacturing costs, and supply chain risks.</li> <li>3. Industry standards and best practices: Review the standards and best practices relevant to the respective industry. Certain industries may have already established prices for carbon emissions or have shared standards that can serve as references for price setting.</li> </ol>		

	<p>4. Technological advancements and low-carbon investments: Consider the costs incurred by enterprises in upgrading low-carbon technologies and making sustainable investments. These investments may enable enterprises to be more environmentally friendly while becoming more competitive under carbon pricing.</p> <p>5. Company internal target: The company's environmental protection and sustainability goals are also considerations in carbon pricing. The company may aim to achieve specific carbon neutrality targets, and carbon pricing can serve as a means to accomplish these objectives.</p> <p>6. Policies and regulations: Consider local and global policies and regulations. Some regions may have already implemented carbon pricing or are in the process of formulating relevant laws and regulations, which could impact corporate carbon pricing strategies.</p> <p>After establishing the basis, companies can set a carbon price and incorporate it into their operational and investment decisions. This helps with implementing green business strategies internally while enhancing the company's environmental image. During the implementation process, companies should continuously monitor changes in the carbon pricing basis to ensure that it remains aligned with the current situation.</p>
<b>Greenhouse gas inventory plan</b>	<p>According to the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies," Long Da Corporation falls under the category of companies with a paid-in capital of less than NT\$5 billion, and is suitable for completing the third phase of the greenhouse gas inventory (2026) and the greenhouse gas verification (2028). The Company will continue to follow the reference guidelines and relevant regulations of the competent authorities to establish dedicated (or part-time) units, detailed promotion schedules for each project, and formulate the execution content for each phase of the inventory and verification plans.</p>

The Company reviews the completeness of the aforementioned enterprise risk management and the effectiveness of risk control, identifies risk categories, and establishes feasible methods and management mechanisms to continuously improve and reduce enterprise risks. If negative impacts on the economy, environment, or society (including human rights) occur, the responsible units managing each risk category should take appropriate response measures. Through the operation of meetings, the risk management procedures and their implementation results should be documented and reported to the Board of Directors regarding improvement and remedial actions.

## 2. Gain Trust in Quality

### 2.1 Fine Quality

Long Da has consistently upheld the spirit of sustainable corporate management, establishing long-term partnerships with suppliers in the hope of jointly fulfilling corporate social responsibility. Adhering to the principle of “Made in Taiwan, Procured in Taiwan,” the Company carefully selects suppliers and business partners to ensure supply chain stability, prioritizing collaboration with reputable companies in the industry that possess sustainable management capabilities. Long Da also conducts regular reviews of suppliers’ product quality, delivery schedules, pricing, services, and financial soundness to ensure a stable and reliable supply.

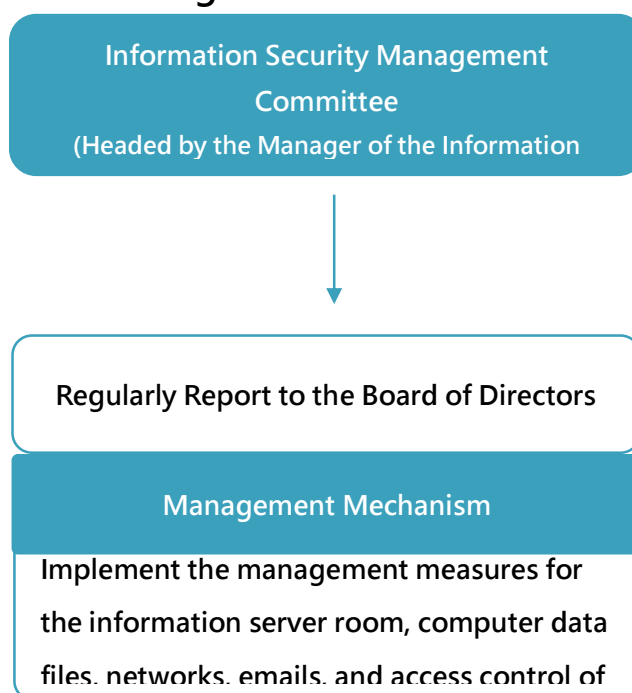
Contract Type	Purchasing area	2022		2023		2024	
		Number of households	Proportion of the procurement amount to total procurement amount (%)	Number of households	Proportion of the procurement amount to total procurement amount (%)	Number of households	Proportion of the procurement amount to total procurement amount (%)
Labor services (Contracting and service)	Domestic	73	19	20	2	15	1.23
Property (Raw materials)	Domestic	194	78	148	85	83	18.87
Engineering (Construction and equipment)	Domestic	64	3	46	13	227	79.90
Total		331	100	214	100	325	100

## 2.2 Customer Service Management

The construction industry is a conscientious enterprise. Long Da Construction shoulders social responsibilities. In order to maintain high-quality construction standards, various regulations on quality control of all building materials are formulated. Quality control of suppliers must be required to protect the health and safety of future owners. Maintain the quality of project construction and meet the service life and quality requirements of the project design.

Through safety and quality control at all stages, we have not been fined for violating the "Regulations on Product and Service Safety Information Labeling and Marketing" and "Related Regulations on Marketing and Promotion" in 2024.

### Information Security Risk Management Framework



Information Security Policy	
Objective of information security	Establish a secure and reliable computerized operating environment, ensuring the safety of the Company' s data, systems, equipment, and networks, thereby safeguarding corporate interests and ensuring the sustainable operation of information systems across all departments.
Scope of information security	(I) Personnel management and information security education and training. (II) Operating system security management. (III) Network security management. (IV) System access control. (V) System maintenance security management. (VI) Information asset security management. (VII) Physical and environmental security management. (VIII) Management of business continuity plans for information systems. (IX) Information security audits.



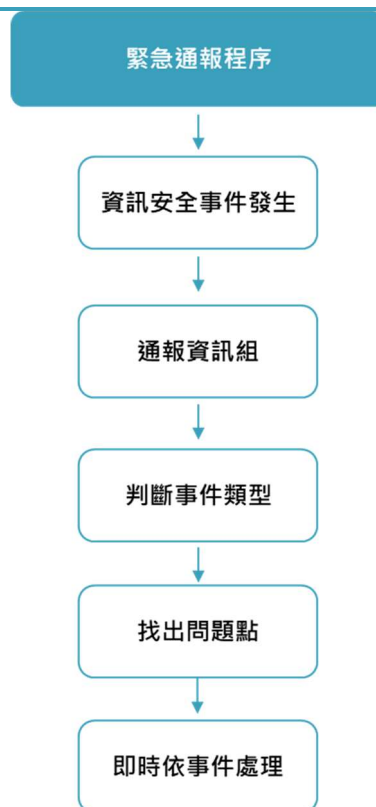
## Information Security Policy

Principles and standards of information security	<p>(I) Conduct regular information security education, training, and awareness programs, covering information security policies, relevant laws and regulations, operational procedures, and proper use of IT facilities. These efforts aim to help employees understand the importance of information security, recognize potential security risks, enhance information security awareness, and comply with all related requirements.</p> <p>(II) To prevent the Company's information systems and files from being infected by computer viruses, implement virus detection and prevention measures, and establish proactive intrusion detection systems against hacking and malicious attacks to ensure data security.</p> <p>(III) To mitigate the risk of major natural or man-made incidents that could disrupt critical information assets, key business operations, or information systems, establish policies for business continuity planning of information systems.</p>
Regulations for employees to follow	<p>(I) Applications or changes to information system accounts must be submitted by filling out the "Information Account and Access Rights Application (Amendment) Form" and forwarded to the Information Technology Department for processing.</p> <p>(II) Computer data and equipment must not be damaged, lent out, or improperly altered to maintain information security.</p> <p>(III) The use of illegal or unauthorized software is strictly prohibited.</p> <p>(IV) When computer operations are completed or the system will be unused for an extended period, users must log out or shut down the system to prevent data leakage or damage by others.</p> <p>(V) Computer equipment should be positioned for convenience but kept away from beverages or damp areas to ensure equipment safety.</p> <p>(VI) When a computer user leaves the Company or undergoes a job transfer, the Information Technology Department will take appropriate actions based on the relevance of the data.</p> <p>(VII) If computer equipment is not functioning properly, the user must promptly notify the Information Technology Department for inspection or repair.</p>

## Management Measures

Firewall	Establish and configure secure connection rules.
User internet access control mechanism	<p>(I) Regulate users' online activities by restricting access to certain non-work-related websites.</p> <p>(II) Automatically filter and block websites that may contain malicious viruses or programs.</p>
Antivirus software	All computer equipment is installed with antivirus software, with virus patterns to update automatically to reduce the risk of infection.
Operating system	Operating systems are set to update automatically to maintain system security.

Management Measures	
Email security control	(I) Automatic email threat scanning is implemented to block unsafe attachments, phishing emails, spam, and malicious links before they reach users. (II) After emails are received on personal computers, antivirus software scans attachments to ensure they are safe.
Regular data backup operations	Company data is mirrored daily, fully backed up weekly, and backed up off-site every eight weeks.
Uploading important files to the server	Important files are stored in shared network folders on the server and are backed up regularly.



緊急通報程序  
資訊安全事件發生  
通報資訊組

判斷事件類型  
找出問題點  
即時依事件處理

Emergency Reporting Procedure  
Occurrence of an information security incident  
Report the incident to the Information Technology Department  
Determine the type of incident  
Identify the root cause  
Take immediate action according to the nature of the incident

## Customer Satisfaction/Customer Privacy

The Company's Sales and Construction Departments work in close collaboration to prioritize fulfilling customer requirements. We continuously strive to enhance customer satisfaction and pursue innovation, adhering to a service-first philosophy of "Your Home Is Our Home." By providing the highest quality and best service, we meticulously manage every aspect of our construction projects, attentively listen to customer feedback, and actively resolve issues—turning conflicts into constructive dialogue. Leveraging professional expertise and a proactive attitude, we identify optimal solutions to comprehensively meet customer

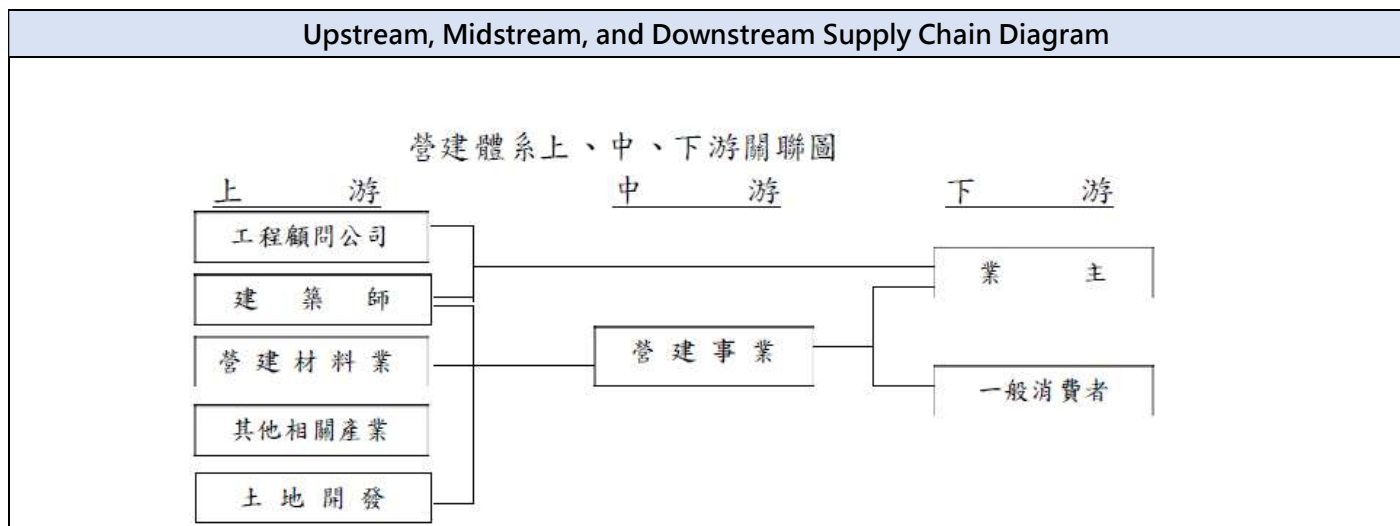
needs, thereby enhancing satisfaction, building strong reputation, and fostering trust. In 2024, the customer satisfaction with after sales service score averaged 9.7 out of 10.

The Company attaches great importance to the protection of customer privacy. The Company has internally formulated "Advertising Agency - Advertising Planning and Sales Contract: Personal Data Protection Statement" and "Customer - Real Estate Sales Contract: Notification and Consent for Collection, Processing and Utilization of Personal Data." Relevant information security standard management system manages the protection of personal data of advertising companies and customers. During the reporting period of 2024, no information leakage, theft or loss of customer information occurred.

## 2.3 Supply Chain Management

We uphold the spirit of sustainable management and establish long-term cooperative relationships with suppliers. We hope to fulfill our corporate social responsibilities with our suppliers and carefully select suppliers and partners to ensure the stability of the supply chain.

Upstream industry	Engineering Consultants and Architects: <ul style="list-style-type: none"> <li>Engineering Consultants: Responsible for the engineering design of buildings, bridges, roads and factories, as well as the research and development of technology and construction methods.</li> <li>Architect: Responsible for the engineering design and construction supervision of the building.</li> </ul>
	Construction Materials Industry: <ul style="list-style-type: none"> <li>Iron and Steel Industry: Supply steel bars, steel frames and other raw materials for civil engineering and construction engineering structures.</li> <li>Cement and Gravel Industry: Supply cement, concrete and other raw materials for civil engineering and construction engineering structures.</li> <li>Mechanical and Electrical Industry: Coordinate with the construction of building structures to configure water and electricity pipelines, and configure elevators and other facilities after the structure is completed.</li> <li>Other Building Materials Industry: After the building structure is completed, it supplies tiles, glass, sanitary ware, kitchenware, doors, windows, wood and other related building materials industries.</li> </ul>
	Construction Machinery and Equipment Industry: Provide construction tools, machinery and equipment required for construction projects.
	Other Specialized Construction Industries: Provide related specialized construction industries during the construction process, including foundation piles, formwork assembly, scaffolding assembly, rebar tying, and masonry work.
Downstream industry	Banking, insurance, intermediary, sales agency, interior design and decoration, land administration, etc.



## 營建體系上、中、下游關聯圖

上游  
中游  
下游  
工程顧問公司  
業主  
建築師  
營建材料業  
營建事業  
一般消費者  
其他相關產業  
土地開發

Construction Industry Upstream,  
Midstream, and Downstream  
Relationship Diagram  
Upstream  
Midstream  
Downstream  
Engineering Consultants  
Owner  
Architect  
Construction Materials Industry  
Construction Industry  
General Consumers  
Other Related Industries  
Land Development

## Supplier Evaluation

In addition to requiring suppliers to adhere to a code of conduct, the Company places particular emphasis on integrity, safety first, and local procurement, etc. It also has a positive impact on suppliers through actual purchasing behavior. When screening new suppliers, in addition to meeting the Company's needs and considering factors such as quality, price, delivery schedule, and place of origin, the supplier's ethical corporate management practices are also key selection criteria. Existing suppliers are evaluated using the "Third Party Supplier Rating Table," with enhanced supervision and guidance for improvement measures. The Company encourages suppliers to enhance performance, provides necessary assistance to those with unsatisfactory audit results, and arranges re-evaluations to ensure compliance. For suppliers that fail to meet the standards, transaction volumes are reduced or business relationships are terminated.

Time limit for improvement: If a supplier is found to have potential violations of labor practices or sustainability clauses, the Company requires the supplier to implement corrective actions within a specified period, submit a written report, and accept irregular audits and guidance (Contract termination: For suppliers unable to make concrete improvements within the specified timeframe, the contractual relationship will be terminated. )

During the reporting period, Long Da Construction had no suppliers placed on transaction hold due to product quality issues, delivery delays, or significant/potential environmental impacts.


In 2024, no new suppliers were evaluated. For existing suppliers, 34 companies underwent evaluation, and none were placed on transaction hold due to product quality issues, delivery delays, or significant/potential environmental impacts. No suppliers were classified as discontinued for future use.

■ Assessment Grading and Recommended Treatment Methods for Domestic

Manufacturers:

The evaluation results are divided into four levels: A, B, C, and D. Level A is an "excellent suppliers", level B is an "ordinary suppliers", level C is a "coaching suppliers", and level D is an "inferior suppliers". Those with an assessment score of 90 or above are classified as "excellent suppliers", those with scores from 70 to 89 are classified as "ordinary suppliers", those with scores from 60 to 69 are classified as "coaching suppliers", and those with scores of below 59 are classified as "inferior suppliers".

Those who are evaluated as "excellent suppliers" will have priority in contracting the Company's projects; those who are evaluated as "inferior suppliers" will have their qualifications as qualified third-party vendors revoked. Those who are evaluated as "ordinary suppliers" will not be rewarded or punished; those who are evaluated as "coaching suppliers" will be included in the watch list. If there are no A or B grades available, they will be included in the contracting targets.

For detailed information, please refer to the Company's supplier management regulations	
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### 3. Sustainable Environmental Management

#### Column: First Experience with Aluminum Alloy Formwork Systems



Written by: Manager Yeh Chih-Ching from  
Gangshan Xinyi Section Site Office  
Team Members: Shen Yung-Ting, Ma Ming-  
Hung, Hsiao Meng-Yu, Hu Chia-Hao

Special thanks to Goodland Enterprise Co., Ltd. and  
FBC Formworks Systems Co., Ltd. — General Manager  
Zhang Wen-Tong and Sales Manager Shen Sheng-Hua  
— for providing professional information.

Long Da Construction began assessing the feasibility of aluminum formwork systems as early as 2021, focusing on the potential benefits they could bring to construction sites. Today, the Phoenix Downtown project has already demonstrated preliminary results. As an emerging formwork material and construction method, aluminum formwork has attracted considerable attention for its environmental friendliness and sustainability. This article explores the practical application of aluminum formwork in multi-unit residential construction, as well as its environmental benefits.

“The World’ s Largest Source of Carbon Emissions: Building Houses and Energy Consumption in Residential Use”

At the 26th United Nations Climate Change Conference (COP26), it was highlighted that the construction industry currently accounts for as much as 37% of global carbon emissions.

As a major carbon-emitting industry, construction faces tremendous pressure in meeting the “Net Zero by 2050” target. It is therefore imperative to identify building materials, technologies, and construction methods that are more environmentally friendly and better aligned with the principles of "sustainability."

#### **Benefits of Using Aluminum Formwork:**

- 100-300 reuses: Aluminum formwork is durable and corrosion-resistant, allowing for long-term use without performance loss, thereby reducing the waste generated from frequent formwork replacement.

- 90% reduction in construction waste: With smooth and even finished surfaces, aluminum formwork significantly reduces the need for masonry work, demolition, and wooden formwork, thereby cutting construction waste.
- 100% recyclable: Aluminum formwork can be made from recycled aluminum alloys, and after its service life, it can be fully recycled and reused. This reduces the demand for new raw materials and helps conserve natural resources.
- Energy-efficient construction: As a standardized system, aluminum formwork requires no on-site cutting or heavy lifting by large machinery, and it reduces the need for highly skilled labor.
- High-quality concrete finish after dismantling: Upon removal, aluminum alloy formwork leaves a smooth and clean concrete surface that generally meets finishing requirements, saving masonry costs as well as labor and construction time.
- High standardization and versatility: With a wide range of specifications, aluminum alloy formwork can be assembled in various configurations for different projects. When repurposed for new buildings, only 30–40% of non-standard panels need replacement, reducing costs.
- Enhances ESG performance: The eco-friendly characteristics of aluminum formwork support the adoption of low-carbon construction practices, contributing to the achievement of sustainable construction goals.

### **Carbon Emissions Assessment and Review: “Aluminum Formwork Method” vs. “Wood Formwork + Masonry Method”**

In alignment with Taiwan’s net-zero carbon emission goals, the Phoenix Downtown Project’s partner suppliers — FBC Formworks Systems Co., Ltd. and Goodland Enterprise Co., Ltd. — have applied to the Ministry of the Interior for recognition as a green construction method, and have passed the second-stage review. The green construction method criteria focus on “significantly reducing greenhouse gas emissions from related construction activities.”

Aluminum alloy formwork offers high strength and precision, achieving millimeter-level accuracy upon assembly. After dismantling, the concrete surface is smooth, with horizontal and single-story vertical deviations within 3 mm. The structural surface after demolding only requires plastering and leveling. This eliminates the need for demolition and cement plastering to correct errors, as is required with traditional wood formwork, reducing the risk of hollow spots and efflorescence caused by thick patching. The result is reduced waste and a shortened construction schedule. High precision in structure also allows for changes in traditional workflows: window installation and interior finishing can closely follow the structural work, enabling earlier commencement and further reducing the overall project timeline.



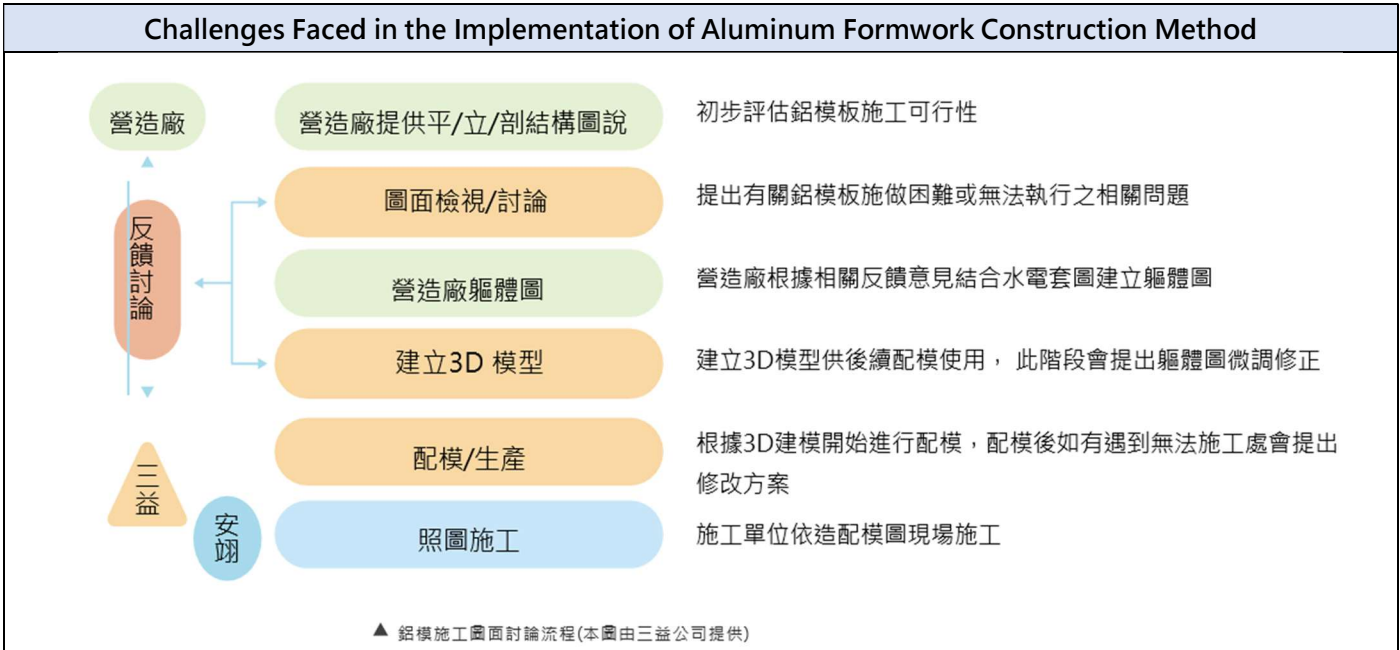
Aluminum alloy formwork is highly durable. For example, an aluminum alloy system formwork can be used more than 100 times. After a project is completed, approximately 50–70% of the aluminum alloy formwork can be transferred to the next project after refurbishment. Once the formwork reaches the end of its service life, the material can be 100% recycled into aluminum ingots, which are then reprocessed by extrusion plants into new aluminum alloy formwork. (Currently, domestic manufacturers are capable of producing aluminum alloy formwork.) This ensures 100% resource circulation. By contrast, traditional wood formwork can be reused only about six times before becoming waste. Its low resource utilization efficiency, coupled with cement contamination, makes recycling difficult. Most discarded wood formwork is either incinerated in waste-to-energy plants or burned by pig farmers, with each square meter of waste wood formwork generating approximately 12 kg of CO<sub>2</sub> during combustion.

### Features of the Aluminum Formwork Method:

- A single set of primary aluminum formwork can complete the entire building structure. (Two sets are required for floor continuation panels/support heads)
- Specially designed support heads reduce the risk of scaffold collapse associated with traditional wood formwork.
- Full-panel underdeck operations reduce the risk of worker falls.
- Support spacing is set at 120 cm, providing spacious workspace and movement paths beneath the formwork.
- The aluminum formwork system is structurally calculated so that when concrete strength reaches 2,000 psi, beam soffits, beam sides, and slab bottoms can be dismantled and reused.
- Support heads and adjustable steel pipes remain in place during dismantling, eliminating the need for removal and re-shoring.
- Safety protection facilities, such as guardrails for elevator shafts and stair openings, are installed progressively upward along with the formwork construction.



Formwork support head assembly completed	Support head design	Support heads remain in place after formwork removal	Material transfer port re-sealing
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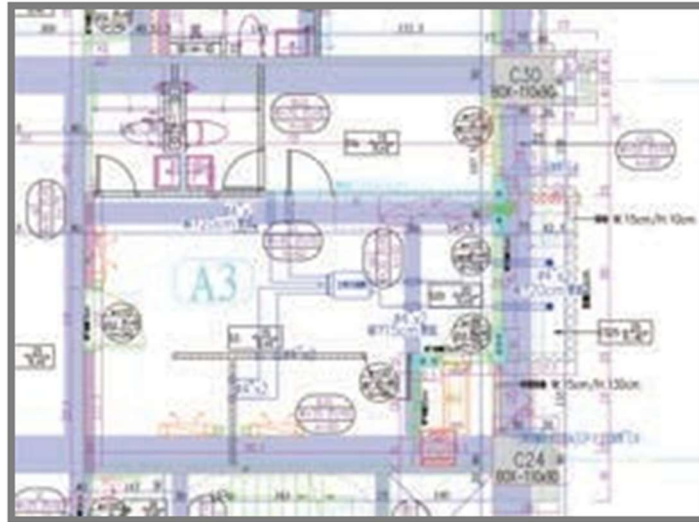


營造廠	Construction contractor
回饋討論	Feedback discussion
三益	FBC Formworks Systems Co., Ltd.
安翊	Goodland Enterprise Co., Ltd.
營造廠提供平/立/剖結構圖說	Contractor provides plan/elevation/section structural drawings
圖面檢視/討論	Drawing review/discussion
營造廠軀體圖	Construction contractor' s construction body diagrams
建立 3D 模型	3D model creation
配模/生產	Formwork layout/Production
照圖施工	Construction according to drawings
初步評估鋁模板施工可行性	Preliminary assessment of the feasibility of aluminum formwork construction
提出有關鋁模板施做困難或無法執行之相關問題	Identify and raise issues regarding difficulties or infeasibility of aluminum formwork application
營造廠根據相關回饋意見結合水電套圖建立軀體圖	Construction contractor integrates relevant feedback and combines

	MEP (mechanical, electrical, and plumbing) drawings to produce construction body diagrams
建立 3D 模型供後續配模使用，此階段會提出軀體圖微調修正	Create 3D models for subsequent formwork layout; minor adjustments to construction body diagrams may be proposed at this stage
根據 3D 建模開始進行配模，配模後如有遇到無法施工處會提出修改方案	Proceed with formwork layout based on the 3D model; if construction obstacles are encountered during layout, propose modification plans
施工單位依造配模圖現場施工	Construction team performs on-site work according to the formwork layout drawings
鋁模施工圖面討論流程(本圖由三益公司提供)	Aluminum formwork construction drawing review process (Diagram provided by FBC Formworks Systems Co., Ltd.)

## **We Envision the Aluminum Formwork Method as A Puzzle Assembly, Divided into Three Stages:**

- Stage 1 – Puzzle model: Construction body diagrams/On-site construction drawings  
The design team and the contractor must engage in thorough communication to minimize design elements unsuitable for this method, such as decorative moldings, special-shaped beams, and complex exterior designs. These can be complemented with other construction methods — for example, precast balconies, GRC panels, aluminum composite panels, or other metal materials — to achieve a coordinated balance between façade complexity, construction difficulty, schedule, quality, and cost. A complete set of construction body diagrams must address: the overall formwork plan, MEP layout, rebar placement, slab depressions, window detailing, and the use of special materials (such as dampers, prefabricated bathrooms, and special aluminum windows). Unlike current on-site practices, aluminum formwork operations require that construction body diagrams be completed six months before construction, enabling the system supplier to plan and produce the required formwork for the project.

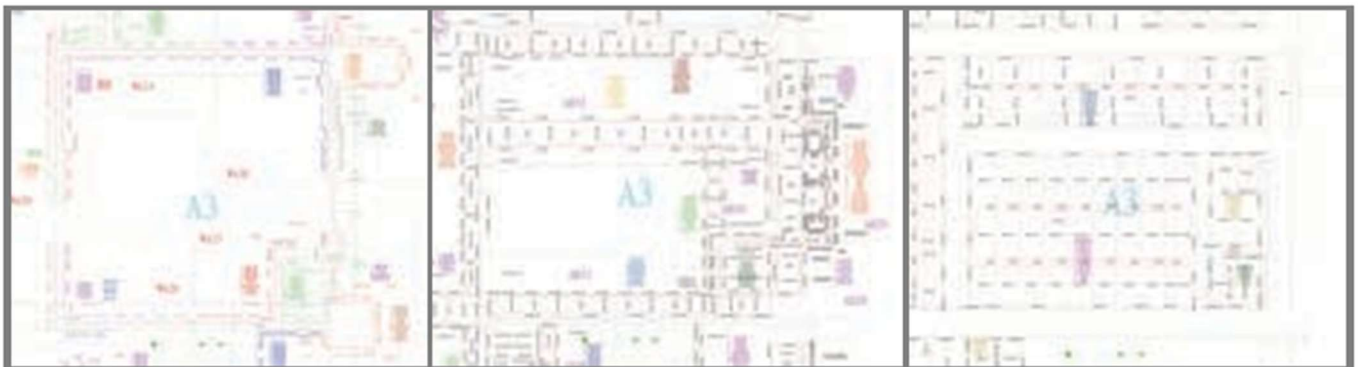


▲ 隆大營建鳳凰信義案A3戶軀體圖

隆大營建鳳凰信義案 A3 戶軀體圖

Long Da Construction – Phoenix Downtown Project, unit A3 construction body diagram

- Stage 2 – Puzzle fabrication: Formwork layout drawings/Production drawings  
The professional system supplier will develop the formwork layout drawings based on the construction body diagrams provided by the professional contractor. Once the formwork layout is completed, production drawings will be created according to the positioning and arrangement of formwork openings. Upon completion of the production drawings, the process will proceed to formwork fabrication and manufacturing.



▲ 牆模配模圖

▲ 樑模配模圖

▲ 板模配模圖

牆模配模圖

Wall formwork layout drawing

樑模配模圖

Beam formwork layout drawing

板模配模圖

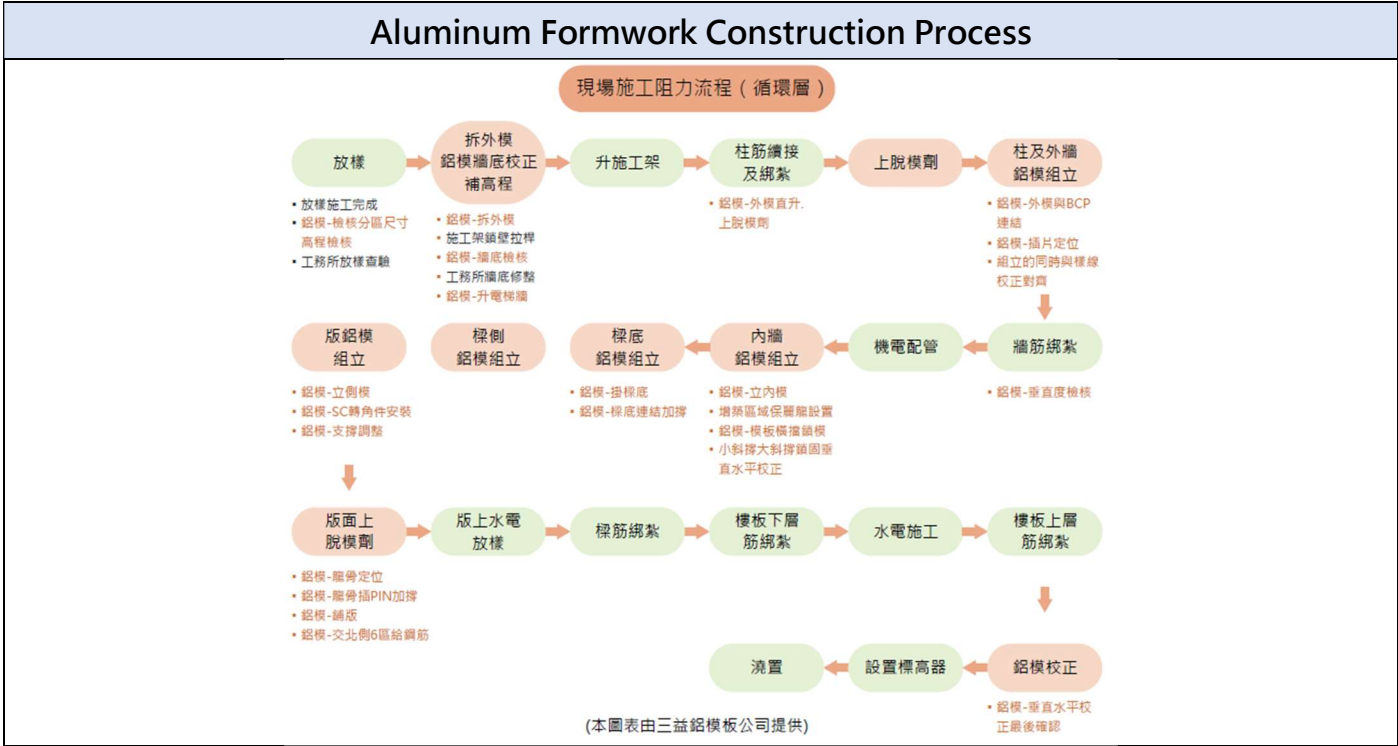
Formwork layout drawings

- Stage 3 – Puzzle assembly: On-site installation  
On-site construction personnel will first check and verify incoming formwork according to the formwork layout drawings, then begin installation. Aluminum formwork installation uses spreader ties to control wall spacing and wedge pins and locking plates for fastening. Since exterior finishes of buildings in Taiwan are predominantly tile cladding, which demands a high level of surface flatness, multiple inspection points are set during assembly. Rigorous

formwork alignment and correction are implemented to ensure a precision tolerance within 0.2%.



Current status of imported aluminum formwork materials



現場施工阻力流程(循環層)

放樣

- 放樣施工完成
- 鋁模-檢核分區尺寸高程檢核
- 工務所放樣查驗

拆外模鋁模牆底校正補高程

On-site Construction Cycle  
Workflow (Repetitive Floor Cycle)

Layout

- Completion of layout work
  - Aluminum formwork – Sectional dimension and elevation inspection
  - Site Office inspection of layout
- Dismantle exterior aluminum formwork and wall base for

■ 鋁模-拆外模

■ 施工架鎖壁拉桿

■ 鋁模-牆底檢核

■ 工務所牆底修整

■ 鋁模-升電梯牆

升施工架

柱筋續接及綁紮

■ 鋁模-外模直升.上脫模劑

柱及外牆鋁模組立

■ 鋁模-外模與 BCP 連結

■ 鋁模-插片定位

■ 組立的同時與樣線校正對齊

牆筋綁紮

■ 鋁模-垂直度檢核

機電配管

內牆鋁模組立

■ 鋁模-立內模

■ 增築區域保麗龍設置

■ 鋁模-模板橫擋鎖模

elevation correction and height adjustment

■ Aluminum formwork – Dismantle exterior formwork

■ Secure scaffold wall tie rods

■ Aluminum formwork – Wall base inspection

■ Site Office wall base adjustment

■ Aluminum formwork – Install elevator shaft walls

Erect scaffold

Column rebar continuation and tying

■ Aluminum formwork – Install exterior formwork vertically and apply release agent

Exterior wall aluminum formwork assembly

■ Aluminum formwork – Connect exterior formworks to BCP

■ Aluminum formwork – Position using round pins

■ Align and correct with layout lines during assembly

Wall rebar tying

■ Aluminum formwork – Check vertical alignment

Mechanical and electrical conduit installation

Interior wall aluminum formwork assembly

■ Aluminum formwork – Erect interior formworks

■ Install polystyrene foam in extension areas

■ Aluminum formwork – lock horizontal formwork ties



■ 小斜撐大斜撐鎖固垂直水平校正

樑底鋁模組立

■ 鋁模-掛樑底

■ 鋁模-樑底連結加撐

樑側鋁模組立

版鋁模組立

■ 鋁模-立側模

■ 鋁模-SC 轉角件安裝

■ 鋁模-支撐調整

版面上脫模劑

■ 鋁模-龍骨定位

■ 鋁模-龍骨插 PIN 加撐

■ 鋁模-鋪版

■ 鋁模-交北側 6 區給鋼筋

版上水電放樣

樑筋綁紮

樓板下層筋綁紮

水電施工

樓板上層筋綁紮

鋁模校正

■ 鋁模-垂直水平校正最後確認

■ Secure small and large diagonal braces to ensure vertical and horizontal alignment

Beam soffit aluminum formwork assembly

■ Aluminum formwork – Install beam soffit

■ Aluminum formwork – Connect and brace beam soffit

Beam side aluminum formwork assembly

Slab aluminum formwork assembly

■ Aluminum formwork – Erect side formworks

■ Aluminum formwork – Install SC corner components

■ Aluminum formwork – Adjust supports

Release agent on the surface of slab

■ Aluminum formwork – Position joists

■ Aluminum formwork – Insert pins and brace joists

■ Aluminum formwork – Lay slabs

■ Aluminum formwork – Hand over to rebar team for reinforcement installation in Sector 6 (north side)

MEP layout on the slab

Beam reinforcement tying

Lower slab reinforcement tying

MEP installation

Upper slab reinforcement tying

Aluminum formwork alignment

■ Aluminum formwork – Final

	vertical and horizontal alignment check
設置標高器	Elevation marker installation
澆置	Concrete pouring
(本圖表由三益鋁模板公司提供)	(This chart is provided by FBC Formworks Systems Co., Ltd.)

From the above three stages, it can be seen that the construction body diagram provided by the construction contractor serve as the “locomotive” of the aluminum formwork method. Unlike conventional timber formwork, no changes can be made to the structural design during the construction process. Once aluminum formwork enters the production stage, any changes will result in additional costs. Therefore, the first challenge for the construction industry lies in finalizing and consolidating the drawings.

(Editor’ s note: In the past, aluminum alloy formwork in Taiwan was all imported from abroad. Now, several domestic manufacturers are producing it, making coordination more convenient and reducing costs. )

### **Cost-Effectiveness of Aluminum Formwork:**

Compared with timber formwork, aluminum formwork has a higher unit price in direct costs, but it indirectly reduces the need for masonry interfaces, thereby lowering the number of trades and workers required, and saving on hidden costs. It also offers better control over the construction schedule. Other indirect costs—such as interior wall plastering, MEP drilling work, layout precision, and external form vibrators under slabs—should also be budgeted for in the aluminum formwork execution plan. Thanks to its high construction precision, aluminum formwork also improves the workmanship quality of subsequent trades, such as painting.



## 1. Direct Costs

擲節成本	對應支出	備註
免除內外牆打底粉刷工料	內牆批黑土	
防水材料損耗降低		D-0599個案申請
營建廢棄物產量非常低		2023申請中
ABRI低碳工法，碳稅節約		
精準度提高，打石修整費用降低	放樣基準線精度要求提高	
機電放樣單純化，降低誤差因素	機電包商增加鑽孔作業	
使用高坍度混凝土(18~24cm)	版下須施作外模震動器x4	
下收縫工法，免用水泥砂補縫		

擲節成本

Cost Savings

對應支出

Corresponding Expenditure

備註

Remark

免除內外牆打底粉刷工料

Elimination of labor and materials for plastering base coats on interior and exterior walls

內牆批黑土

Interior wall black plastering

防水材料損耗降低

Reduced wastage of waterproofing materials

D-0599 個案申請

D-0599 case application

營建廢棄物產量非常低

Significantly lower volume of construction waste

2023 申請中

Application in progress in 2023

ABRI 低碳工法，碳稅節約

ABRI low-carbon construction method, saving on carbon tax

精準度提高，打石修整費用降低

Higher precision reduces demolition and rework costs

放樣基準線精度要求提高

Higher accuracy requirements for layout reference lines

機電放樣單純化，降低誤差因素

Simplified MEP layout, reducing error factors

機電包商增加鑽孔作業

Increased drilling work by MEP contractors

使用高坍度混凝土(18~24cm)

Use of high-slump concrete (18–24 cm)

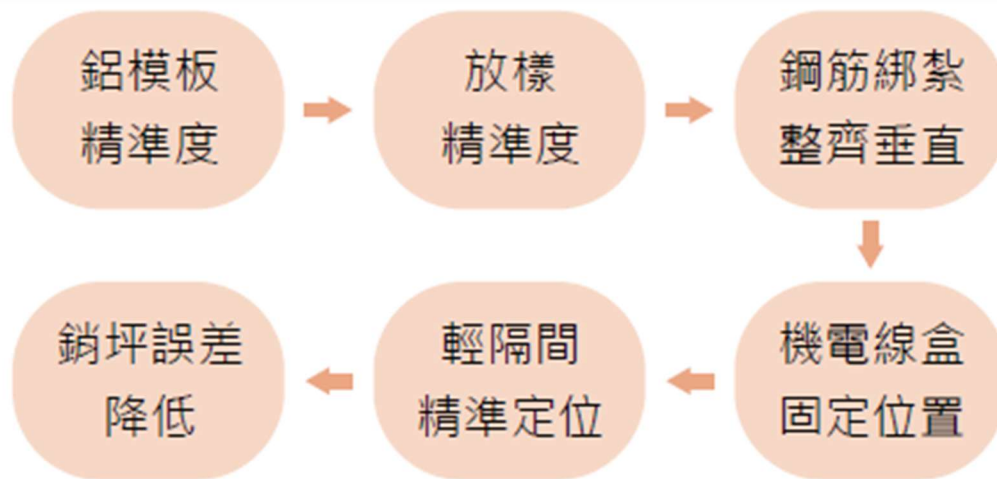
版下須施作外模震動器 x4

Installation of four external form vibrators beneath the slabs

下收縫工法，免用水泥砂補縫

Use of recessed joint method, eliminating the need for cement-sand joint filling

## 2. Quality Improvement



鋁模板精準度

Accuracy of aluminum formwork

放樣精準度

Accuracy of layout

鋼筋綁紮整齊垂直

Neat and vertical rebar tying

機電線盒固定位置

Fixed positioning of MEP junction boxes

輕隔間精準定位

Accurate positioning of light partitions

銷坪誤差降低

Reduced floor area measurement errors

Implementation Results of Phoenix Downtown Project - "Long Da Construction Leading the Way"



▲ Current status of the Phoenix Downtown Project

Phoenix Downtown Project			
Aluminum formwork construction scope	2F–14F (including penthouse) Formwork construction area: 85,000 m²		
Quantity of aluminum formwork used	5,500 m²		
Generated benefits:			
CO2減量(CO2kg/m2)	粉刷材料減量	事業廢棄物減量	垃圾管道設置
減少約60萬噸	減少48,000平方公尺粉刷	節省1,100噸廢棄物	無
約0.6座大安森林公園	節省1,700噸粉刷材料	對比：鳳凰頌完工廢棄物：1,704噸	節省設置費用與後續拆架泥作修補時間
減碳比約46%	節省170噸粉刷廢棄物	鳳凰信義至10F為180噸 預計至完工約600噸	

CO<sub>2</sub> 減量(CO<sub>2</sub>kg/m<sup>2</sup>)

粉刷材料減量

CO<sub>2</sub> reduction (kg/m<sup>2</sup>)

Reduction in plastering materials

事業廢棄物減量	Reduction in construction waste
垃圾管道設置	Waste chute installation
減少約 60 萬噸	Approximately 600,000 tons
減少 48,000 平方公尺粉刷	Reduced plastering area: 48,000 m <sup>2</sup>
節省 1,100 噸廢棄物	Waste saved: 1,100 ton
無	None
約 0.6 座大安森林公園	Equivalent to about 0.6 times the size of Daan Forest Park
節省 1,700 噸粉刷材料	Plastering materials avoided: 1,700 tons
對比:鳳凰頌完工廢棄物:1,704 噸	Comparison: Positive Location project's total waste: 1,704 tons
節省設置費用與後續拆架泥作修補時間	Saves on installation costs and subsequent time for dismantling scaffolds and patching masonry work
減碳比約 46%	Carbon reduction rate: Approximately 46%
節省 170 噸粉刷廢棄物	Plastering waste avoided: 170 tons
鳳凰信義至 10F 為 180 噸預計至完工約 600 噸	Phoenix Downtown project: 180 tons up to 10F, estimated total at completion: approximately 600 tons

Starting in 2021, the project team of the Construction Division began conducting a "Feasibility Assessment of Aluminum Formwork Application on Construction Sites." Led by Director Han-Lung Kuo, the team visited Goodland Enterprise and FBC Formworks Systems construction sites. In 2021, they visited Sun-Sea Construction' s "Kuang Tzu Po Ai Housing Development Project (C site)" and in 2022, they visited Tainan AN HEH BUILDING' s "Hsiao Hsingyun Project," a full RC building. These visits further confirmed the feasibility of applying the aluminum formwork method to SRC structures. Key decisions were made, including directly tiling staircases and not installing waste chutes. The overall construction site achieved the Company' s expectations in terms of exterior wall verticality and flatness, site cleanliness, and stable workflow. Consequently, in the same year, a contract was signed with Goodland Enterprise Co., Ltd., officially launching the aluminum formwork method. (This became the first aluminum formwork project for a residential complex in the Greater Kaohsiung area)



Visit to Sun-Sea Construction's "Kuang Tzu Po Ai Housing Development Project (C Site)" in 2021

## Practical Work Process

During visits to aluminum formwork sites, system suppliers frequently emphasized the importance of aluminum formwork construction body diagrams. Therefore, once the Company decided to adopt aluminum formwork, a dedicated Aluminum Formwork Team was promptly assembled. The Team was headed by Vice General Manager Chen Chun-Yuan, supervised by Associate Vice President Wu Yu-Pin, and executed by Manager Yeh Chih-Ching, Junior Manager Shen Yung-Ting, Director Ma Ming-Hung, Deputy Director Hsiao Meng-Yu, and Engineer Hu Chia-Hao. From April 2022, the Team began providing drawings to the system supplier for evaluation, and by December 2022, the supplier completed the formwork layout drawings. The eight-month process successfully concluded the preparatory phase for the aluminum formwork. The work milestones are as follows:




Time	Project category	Summary of activities
January	Drawing review	Internal review of construction drawings by Long Da
April	Coordination meeting	Before sample construction, the Site Office held coordination meetings with various interface subcontractors (plumbing & electrical, rebar, aluminum formwork)
April	Drawing submission	Site Office provided drawings (plumbing & electrical not yet integrated)
May	Sample construction	First round of sample construction (concrete testing), followed by review and rectification of deficiencies
June	Sample construction	Second round of sample construction (installation of door/window rebates, modification of external formwork vibrators, waterproofing, and tile cladding)
June	Contract signing	Contract signing completed
July to September	Drawing review	Review of original drawings for aluminum formwork construction (plumbing & electrical not yet integrated), with communication and discussion
October	Drawing submission	Site Office provided 2F–9F construction body diagrams (adjustments for MEP expansion beams, door/window dimension drawings, and finishing details)
October 7	Drawing review	First discussion of construction body diagram



Time	Project category	Summary of activities
October 20	Drawing review	Second discussion of construction body diagram
October 24	Drawing review	Review of staircase drawings (adjustments for pre-retreat of floor tiles)
October	Drawing review	FBC Formworks Systems proposed modifications for beam undersides and column sides
October	Drawing review	Site Office identified locations where beam undersides/column sides could and could not be modified
November 11	Drawing review	Third discussion of construction body diagram
November	Drawing submission	Site Office updated 2F–12F construction body diagrams
December 27	Drawing review	FBC Formworks Systems provided 3D structural drawings and formwork layout drawings

### Sample Work and Various Tests

This project marked Long Da Construction's first attempt at aluminum formwork. Prior to full-scale implementation, the construction team collaborated with the system supplier to review sample works in order to evaluate construction interfaces and detailed finishing, such as embedding MEP conduit boxes, rebar tying, concrete casting and grouting, installation of interior rebated seatings, window frame installation, tile adhesion, window sill slope and silicone joint sealing, painting works, and pull-off tests. The completion effect of the sample implementation process confirmed the feasibility of the aluminum formwork method, and concerns about bare tile adhesion were eliminated through tile pull-off testing. (Tensile strength ranges from 10 to 12 Kg/cm<sup>2</sup>)

		
Finished surface after formwork removal	Casting of test specimens	MEP installation works

		
Installation of tongue and groove and window frames	Adjustment of window sill slope and silicone joint sealing	Pull-off strength testing

## Review of Construction Body Diagram

The review of aluminum formwork construction body diagrams begins with the exterior finishes and works backward to the structural frame. Therefore, in addition to discussing the detailing of exterior finishes, the interior finishes must also be incorporated into the review process to be considered complete. Furthermore, MEP conduits must be overlaid onto the construction body diagrams to examine beam and column enlargements as well as wall panel thicknesses. Junior Manager Shen Yung-Ting from the MEP team was tasked with completing this critical mission within a limited timeframe. Since the aluminum formwork system relies on wedge pins for consolidation, the design of the formwork is subject to modular dimensions and minimum spacing limitations. Accordingly, during the structural review process, adjustments and fine-tuning of structural dimensions were required.



客戶進度

Client progress

## 鋁模導入

### 基本設計溝通(規劃圖)

- 設計建議原則(見 5 見 0cm)
- 進場樓層擬定
- 進場時程初排
- 結構體、外觀變化釐清(縮樑縮柱)

### ■ 翻用率建議

### ■ 選用工法討論

### 建照申請前溝通(執照圖)

- 調整牆進出造成梯廳、陽台、分戶面積影響分析
- 外牆開口面積影響檢討(日照)

### ■ RC 牆與輕隔間牆設置原則(狹窄空間與防火時效)

### ■ 樓梯細部尺寸微調

### 細部設計溝通(施工圖、軀體圖)

### ■ 門窗旁翼牆 10CM

### ■ 機電配合開口套繪

### ■ 降版、降樑影響

### ■ 廠商配合事項(門、窗、帷幕、電梯、鐵件、塔吊、鷹架等)

### ■ 合約項目(教育訓練、測試區確認)

### ■ 管道間封版確認

### ■ 裝修預退尺寸

### ■ 結構增築事宜

### ■ 放樣廠商配合事項(垂直儀交點)

### 進場前二個月

### ■ 進場時間確認

### ■ 分區圖(分棟進程)

### ■ 單面模配置圖

## Introduction of aluminum formwork

### Basic design communication (planning drawings)

- Design recommendations and principles
- Determination of floors for formwork entry
- Preliminary scheduling of site entry
- Clarification of structural and exterior modifications (beam/column reductions)

### ■ Recommendations for reuse ratio

### ■ Discussion of selected construction methods

### Pre-permit communication (as-built drawings)

- Analysis of impacts on stair halls, balconies, and unit areas due to wall alignment adjustments
- Review of effects of exterior wall openings on daylighting

### ■ Principles for RC wall and light partitions wall placement (narrow spaces and fire-resistance requirements)

### ■ Fine-tuning of staircase details

### Detailed design communication (construction & construction body diagrams)

### ■ Wing walls of 10 cm beside doors and windows

### ■ Coordination of MEP openings and overlays

### ■ Impact of slab and beam depressions

### ■ Coordination with vendors (doors, windows, curtain walls, elevators, metal works, tower cranes, scaffolding, etc.)

### ■ Contract items (training programs, mock-up/test zone confirmation)

### ■ Confirmation of shaft closure details

### ■ Reserved dimensions for interior finishes

### ■ Structural additions or reinforcements

### ■ Coordination items with survey/layout subcontractors (total station reference points)

### Two months before site entry

### ■ Confirmation of entry schedule

### ■ Zoning drawings (building-by-building progress)

### ■ Single-sided formwork layout drawings



■ 進料動線調整(版上動線)

■ 鋁模置料區需求

■ 傳料孔配置原則

材料進場作業

■ 分棟分區貨抵現場

■ 後續樓層五金購買

材料買斷合約範圍

材料下料分料吊料作業

■ 堆高機下料

■ 分棟盤料

■ 配合塔吊吊料

■ 版面上細部分料

■ 拆棧板組立施工

連工帶料合約範圍

■ Adjustment of material flow paths (logistics on the slab)

■ Space requirements for aluminum formwork storage

■ Principles for the arrangement of material transfer port

Material entry operations

■ Delivery by building and zone

■ Procurement of hardware for subsequent floors

Scope of buyout material contracts

Material handling and hoisting operations

■ Forklift unloading

■ Material sorting by building

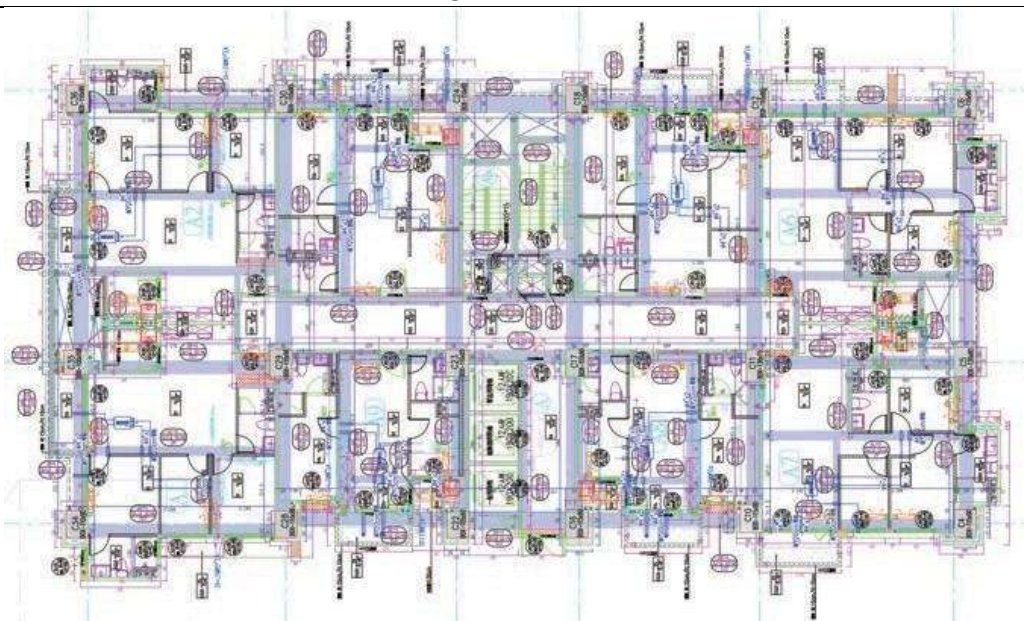
■ Coordination with tower crane lifting

■ Detailed material distribution on the slab

■ Pallet dismantling and assembly construction

Scope of contracts (labor and materials)

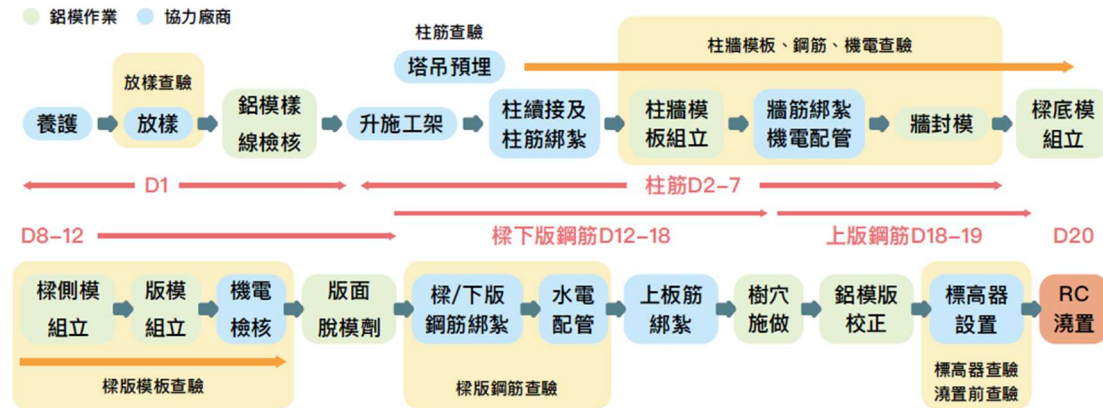
For the Phoenix Downtown Project, the decision to adopt the aluminum formwork method was made only after obtaining the building permit, which imposed various constraints. Through coordination and integration discussions led by Deputy Director Hsiao Meng-Yu with the system supplier, a total of: 9 MEP extension sectional drawings covering 6 locations, 4 detailed sectional drawings of openings, 21 sectional drawings of balconies and window openings, and 8 sectional drawings of entrance door extensions were produced. These drawings enabled the system supplier to gain a clearer understanding of the overall structure and thereby avoid errors in formwork design.



Construction body diagram of Phoenix Downtown and section location

## On-Site Construction

At the initial construction level (2nd floor), progress was slower due to the complexity of the structural system and adverse weather conditions. However, with the on-site team's intensified supervision and coordination efforts, the average construction cycle for the Phoenix Downtown Project has now been stabilized at 20 days per floor. The workflow is illustrated as follows:



鋁模作業

協力廠商

柱筋查驗

塔吊預埋

柱牆模板、鋼筋、機電查驗

養護

放樣查驗

放樣

鋁模樣線檢核

升施工架

柱續接及柱筋綁紮

柱牆模板組立

牆筋綁紮機電配管

牆封模

樑底模組立

D1

柱筋 D2-7

D8-12

樑下版鋼筋 D12-18

上版鋼筋 D18-19

D20

樑側模組立

Aluminum Formwork Operations

Contractors

Column reinforcement inspection

Tower crane embedding

Inspection of column and wall formwork, rebar, and MEP installations

Maintenance

Layout inspection

Layout

Verification of sample line for aluminum formwork

Erect scaffold

Column splice and column rebar tying

Column and wall formwork assembly

Wall reinforcement tying and MEP conduit installation

Wall formwork closure

Beam soffit formwork assembly

D1

Column rebar: D2-7

D8-12







Bottom slab rebar: D12-18

Top slab rebar: D18-19

D20




Beam side formwork assembly

版模組立	Slab formwork assembly
機電檢核	MEP inspection
版面脫模劑	Release agent on the surface of formworks
樑/下版鋼筋綁紮	Beam/bottom slab rebar tying
水電配管	Electrical and plumbing conduit installation
上板筋綁紮	Top slab rebar tying
樹穴施做	Tree pit construction
鋁模版校正	Aluminum formwork slab alignment
標高器設置	Elevation marker installation
RC 澆置	RC pouring
樑版模板查驗	Beam and slab formwork inspection
樑版鋼筋查驗	Beam and slab rebar inspection
標高器查驗澆置前查驗	Verification of elevation markers and pre-pour inspection




Electrical and Plumbing Works		
		
Layout marking	Inspection of electrical and plumbing layout	Positioning of electrical and plumbing
		
Installation of electrical boxes	Inspection of electrical boxes	Completion of electrical and plumbing conduit installation

Formwork Assembly		
		



Roof slab formwork assembly	Completion of formwork closure	
		
Exposed beam assembly	Exposed beam assembly	Staircase formwork assembly



Completion of slab formwork and securing of embedded electrical boxes		
		

Grouting Works		
		
Inspection of electrical, plumbing, and rebar installations	Repeated verification of electrical and plumbing systems	Concrete pouring and finishing

		
Use of external vibrators for formwork	Real-time monitoring of pouring operations	Second grouting at the specified height

As of now, the aluminum formwork construction has progressed to the 11th floor. With this milestone, other interface work teams are able to fully commence their respective works, demonstrating the advantage of reducing masonry interfaces during construction.

	
Window installation	Waterproofing application
	
Installation of light partition	Exposed tile installation
	
Installation of water-stop blocks	Completion of staircase finishes

	
Internal training sessions	On-site training and observation sessions

Phoenix Downtown Project – Comparative Table of Advantages and Disadvantages of Aluminum Alloy Formwork		
	優點	缺點
施作工期	模板施作工期僅8天就可交版，但後續校正所需時間長	水電/鋼筋需搭配
現場清潔度	工地清潔度高符合公司整理整頓之要點	無
動線	模板支撐點少、動線佳	無
拆模	單元分解拆模速度快	轉角處容易造成崩角
完成面平整度	陽角及陰角成型度佳 完成面平整可直接油漆批土與裸貼磁磚	鋁模材料不可分割太小，容易造成進出面
門窗框施作	窗框一次成形，無須吊線 尺寸無誤後即可安裝鋁窗	窗框企口容易崩角
混凝土灌漿	模板結構性強，一次到樑底	容易造成水傷及氣孔
水電管線	使用拉片，不易鑽破管線不易出線	工序較繁瑣
輕隔間施作	準確度極高	無工差調整可行性
勞安衛相關問題	全版下作業，不易造成人員墜落 模板安全防護設備佳 臨時開口較易鎖固	

優點

Advantages

缺點

Disadvantages

施作工期

Construction duration

模板施作工期僅 8 天就可交版，但後續校正所需時間長

Formwork installation can be completed within 8 days; however, subsequent calibration requires additional time

水電/鋼筋需搭配

Requires coordination with electrical, plumbing, and rebar works

現場清潔度

On-site cleanliness

工地清潔度高符合公司整理整頓之要點

High site cleanliness, aligning with company housekeeping standards

無

None

動線	Site logistics/movement
模板支撐點少、動線佳	Fewer formwork support points and improved worksite movement
拆模	Formwork removal
單元分解拆模速度快	Unitized modular removal allows fast dismantling
轉角處容易造成崩角	Corner areas are prone to chipping
完成面平整度	Finished surface quality
陽角及陰角成型度佳完成面平整可直接油漆批土與裸貼磁磚	Excellent formation at external and internal corners; surfaces are flat enough for direct painting or tile application
鋁模材料不可分割太小，容易造成進出面	Aluminum formwork materials cannot be cut too small, which may hinder access and movement
門窗框施作	Installation of door and window frames
窗框一次成形，無須吊線尺寸無誤後即可安裝鋁窗	The window frame is formed in a single process, eliminating the need for hanging lines. Once the dimensions are confirmed to be accurate, the aluminum window can be installed
窗框企口容易崩角	Tongue and groove of window frames prone to chipping
混凝土灌漿	Concrete grouting
模板結構性強，一次到樑底	Strong structural formwork; pour up to beam level in one step
容易造成水傷及氣孔	May cause water marks and air voids
水電管線	MEP (Mechanical, electrical, plumbing)
使用拉片，不易鑽破管線不易出線	Uses tie break bar, reducing risk of piercing pipelines
工序較繁瑣	The process is relatively complex
輕隔間施作	Installation of light partition
準確度極高	Extremely high accuracy
無工差調整可行性	No room for on-site adjustment
勞安衛相關問題	Issues of occupational safety and health
全版下作業，不易造成人員墜落模板安全防護設備佳臨時開口較易鎖固	Full-slab work operations reduce the risk of personnel falling. The formwork safety protection equipment is effective, and temporary openings are easier to secure



## **On-Site Construction**

- Through this aluminum formwork project, it became evident that construction planning is crucial and the on-site operations were able to achieve over 95% construction accuracy based on the provided drawings.
- The aluminum formwork installation process is rapid and the formwork is structurally strong, requiring strict monitoring of every critical point to ensure the precision of concrete surfaces after pouring. Unlike traditional methods, the aluminum formwork workflow involves not only installation personnel but also dedicated management staff from subcontractors, working closely with the project office for interface coordination and quality inspections.
- The high precision of aluminum formwork installation also enhances the accuracy of subsequent trades. Additionally, other subcontracted work processes must align with the schedule to achieve optimal outcomes, preventing delays and construction defects.

## **Conclusion**

Aluminum formwork provides a faster, more efficient, and environmentally friendly construction solution, while also advancing traditional construction management practices. The aluminum formwork itself is robust and allows for rapid installation, ensuring both steady construction progress and high structural quality.

In addition to its durability, aluminum formwork can be reused across multiple projects, reducing resource waste. Made from recyclable aluminum alloy, it replaces traditional wooden formwork, thereby minimizing construction waste, reducing pressure on forest resources, and contributing to sustainable development goals.

With the Environmental Management Administration, Ministry of Environment introducing carbon fees starting in 2025, the construction industry will face different cost structures. The Phoenix Downtown Project demonstrates the direct and indirect benefits aluminum formwork can bring to the industry.

**Having operated for over 40 years, Long Da Construction has consistently emphasized the importance of sustainable management. The adoption of green and sustainable materials and construction methods not only elevates project management quality but also provides engineers with the most tangible and profound experience of environmentally responsible construction.**





### 3.1 Material Management

As a member of the construction industry, Long Da operates under stringent regulations regarding material safety. While the promotion of circular reuse and the adoption of new materials are gaining momentum, the primary raw materials remain traditional ones such as rebar and cement mortar. Nevertheless, we continue to stay attuned to global trends and remain committed to building a sustainable living environment for future generations.

Raw Material Name	Unit	Renewable or not	2022	2023	2024
Cement	Bag	Nonrenewable	40,557	41,000	57,339
Ready-mixed concrete	M <sup>3</sup>	Nonrenewable	66,115	62,000	41,548
Rebar materials	T	Nonrenewable	18,810	19,000	6,825.11
Sand	M <sup>3</sup>	Nonrenewable	5,921	6,100	11,255

## 3.2 Energy Conservation and Carbon Reduction

The Company's energy consumption and carbon emissions in 2024 increased compared to the previous year, mainly because most projects in 2023 were at the structural phase, while in 2024 they were at both the structural and finishing phases. Additionally, the number of projects in 2024 increased compared to 2023, and revenue also increased correspondingly. Therefore, the energy intensity and carbon emissions per unit of revenue actually decreased compared to the previous year.

Quantitative indicators	Unit	2022	2023	2024
Electricity consumption	Degree/Year	606,447	600,213	902,248
	GJ	2,183.21	2,160.77	3,248.09
Gasoline consumption	L/Year	13,224.9	10,333.7	3,961.10
	GJ	431.60	337.47	126.19
Total energy consumption	GJ	2614.81	2,498.24	3,374.28
Organization-specific metrics	Number of employees	4,714	4,366	6,251
Energy intensity	GJ/Number of employees	0.5547	0.5723	0.5398

Note:

1. The calorific value of electricity is converted to 1kWh=0.0036GJ.
2. The conversion factor for the calorific value of gasoline in 2022 and 2023 was calculated based on the "Net Calorific Value of Energy Products" published by the Energy Administration, Ministry of Economic Affairs, with gasoline specified at 7,800 kcal/L.
3. The 2024 gasoline calorific value coefficient is based on the calorific value of gasoline announced by the Ministry of Environment in 2024, specified at 7,609 kcal/L; with 1 kcal = 4.184 kJ.
4. Information recompilation: internal strategic discussion, adjustment of the basis for energy intensity calculation.

## Energy Conservation and Carbon Reduction

In line with its commitment to fostering a friendly environment, Long Da strives to reduce the consumption of raw materials and energy. To conserve energy and contribute to environmental protection, we have enhanced manufacturing efficiency and adopted the principles of energy conservation, pollution reduction, and resource efficiency. Necessary measures are taken to minimize the impact on the natural environment. All of our products are subject to restrictions on the use of hazardous substances to safeguard ecological systems, reduce waste generation, and mitigate environmental impact. Our goal is to ensure product safety, workplace safety, minimized energy consumption, reduced waste output, and the

protection of a sustainable and environmentally friendly future. The Company's specific action plans to reduce energy consumption during the reporting period are as follows:

- The construction site uses reusable aluminum formwork for grouting.
- Energy consumption in office buildings primarily comes from air conditioning and lighting, and does not result in significant overall energy use or impact. Nevertheless, in fulfillment of our corporate social responsibility, we remain committed to exploring and implementing energy-saving and carbon-reduction measures throughout our operations.

Details are outlined as follows:

In addition to implementing energy-saving measures within our offices, Long Da also strives to help customers reduce their energy consumption, working together to support a more environmentally friendly future. Relevant measures include:

- LED lighting can save up to 50% of energy, while T5 lamps save approximately 25%.
- Solar power installations can reduce direct solar heat on rooftops by 38% and lower indoor temperatures by 3–5°C.
- Water-saving toilets adopted in building projects can achieve an average water savings of 30–65%.

Item	2022	2023	2024
Scope 1: Direct greenhouse gas emissions (metric tons CO <sub>2</sub> e)	31.19	24.36	9.11
Scope 2: Indirect greenhouse gas emissions (metric tons CO <sub>2</sub> e)	308.68	297.11	427.67
Total emissions = Scope 1 + Scope 2 (metric tons CO <sub>2</sub> e)	339.87	321.46	436.77
Organization-specific measures (number of employees)	4,714	4,366	6,251
Greenhouse gas emission intensity (metric tons CO <sub>2</sub> e/number of employees)	0.0721	0.0736	0.0699

Note:

1. Scope 1 refers to direct emissions from sources owned or controlled by the Company, including stationary combustion sources, process emissions, mobile combustion sources from transportation, and fugitive emissions. Emission factors are calculated based on the latest version 6.0.4 data from the Energy Administration, Ministry of Economic Affairs and the IPCC Sixth Assessment Report.
2. Scope 2 refers to indirect emissions from energy consumption, such as electricity.
3. Greenhouse gas types include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O).
4. The carbon emission factor for purchased electricity is referenced from the announcement by the Energy Administration, Ministry of Economic Affairs. The carbon emission factor for electricity is 0.495 kgCO<sub>2</sub>e/kWh for the years 2022 and 2023; for the year 2024, the carbon emission factor is 0.474 kgCO<sub>2</sub>e/kWh.
5. Information Recompilation: Internal strategic discussion to adjust the calculation basis for greenhouse gas emission intensity.

## 3.3 Water Management

### Water Discharge Situation

Using a water risk assessment tool, the water resource risk level in the area where Long Da operates is classified as Low–Medium. The Company's water supply is sourced from the Tsengwen Reservoir. To strengthen water resource management and strategy, Long Da implements the following measures to maximize water efficiency and utilization:

- Strive to maximize water use efficiency
- Promote water conservation awareness across upstream and downstream value chains
- Establish water-saving targets and conduct regular reviews to ensure goals are met
- Continuously implement water-saving initiatives and monitor their effectiveness
- Identify feasible water-saving opportunities through routine management and inspections
- Conduct water resource education to enhance stakeholders' water literacy
- Advocate for water conservation practices

Generally speaking, the Company's water usage is divided into two main categories: one is the domestic water use in the office building, and the other is the water use at the construction site. Due to the limitations of the operational site facilities, it is difficult to install rainwater harvesting or recycling equipment. Therefore, the amount of water drawn equals the amount of wastewater discharged. The usage situation over the past three years is explained in the table below. The discharged wastewater primarily consists of domestic wastewater from daily operations and does not pose any significant impact on the environment or ecosystem.

Year	2022	2023	2024
Water withdrawal (million liters)	8.517	7.642	18.884
Water discharge (million liters)	8.517	7.642	18.884
Water consumption (million liters)	0	0	0
Organization-specific measures (number of employees)	4,714	4,366	6,251
Water usage density	0.0018	0.0018	0.0030

Note:

1. Water consumption = Water withdrawal – water discharge
2. Water usage intensity is calculated as: Water withdrawal (million liters)/organization-specific metric.
3. Due to the higher volume of projects in 2024, the water withdrawal and discharge volumes are higher compared to previous years.
4. Information recompilation: internal strategic discussion, adjustment of the basis for water density calculation.

## 3.4 Waste Management

### Waste Management

Waste management has become an urgent environmental concern. Long Da is committed to source reduction, aiming to minimize waste generation through practices such as the repeated use of aluminum formwork. The Company's primary waste originates from construction site activities. Waste generated during excavation of new basements or demolition—including surplus soil, mud, sand, stone, bricks, tiles, and concrete—is outsourced to qualified third-party disposal contractors for legal and proper handling. No waste is disposed of indiscriminately. Long Da actively implements waste reduction and resource recycling measures, fulfilling its legal obligations and ensuring that waste, noise, and other potential site pollutants do not adversely affect surrounding communities. During the reporting period, the Company recorded no environmental violations or significant waste leakage incidents, and Long Da will continue to maintain these practices.

The waste generated by Long Da and its disposal methods are as follows:

Waste Statistics Table			
Waste composition	Hazardous/Non-hazardous	Leave	
Item		Waste generation (tons)	Processing method
Waste soil	Non-hazardous	17,709.02	Other disposal operations

# 4. Creating Value through Care

## 4.1 Talent Composition Structure

Employees are the cornerstone of Long Da’s sustainable development. We firmly believe that only with a healthy workforce and a safe working environment can we continuously provide customers with high-quality products and services. Therefore, at Long Da Construction, we are committed to fostering workplace equality and safety, actively supporting employees’ physical and mental well-being, and striving to offer comprehensive benefits in order to create a fulfilling and harmonious work environment.

First, we place great emphasis on workplace equality and safety. Regardless of gender, age, ethnicity, or religious belief, we respect the rights and dignity of every employee. We also conduct regular inspections of equipment and protective measures to ensure that employees work under safe and secure conditions. Second, we care deeply about employees’ physical and mental health. We provide regular health checkups, psychological counseling services, and various sports activities to help employees maintain both physical wellness and mental balance. Furthermore, we encourage mutual support among colleagues, fostering an environment where employees stand by one another and offer encouragement during challenging times. Lastly, we provide employees with a comprehensive welfare system. In addition to fair and competitive salaries, we offer year-end bonuses, holiday gifts, birthday vouchers, and various subsidies and allowances. We also organize regular trips and social gatherings to enhance camaraderie and strengthen team cohesion.

At Long Da, every employee is regarded as a member of the family. Within this big family, everyone can find a fulfilling and rewarding career path. During the reporting period, we did not employ temporary or part-time staff. The employment status of employees and non-employees is as follows:

Overview of Employee Headcount in 2024						
Region	Gender	Age	Contract type			
			Employment contract		Employment type	
			Regular	Temporary	Full-time	Part-time
Taiwan	Female	Under 30 years old	6	0	6	0
		30-50 years old	13	0	13	0
		Over 50 years old	12	0	12	0
	Male	Under 30 years old	14	0	14	0
		30-50 years old	26	0	26	0
		Over 50 years old	26	0	26	0
Note:						
1. The data in this table are calculated based on the number of employees as of December 31, 2024.						

2. Employee: An individual who has entered into an employment relationship with the organization in accordance with national laws or applicable requirements (in Taiwan, this refers to employees covered by labor insurance).
3. Regular: An individual employed under an indefinite-term contract.
4. Temporary: An individual employed under a fixed-term contract.
5. Full-time: Employees working 8 hours per day.
6. Part-time: Employees whose weekly, monthly, or annual working hours are fewer than those of full-time employees.
7. The Company has no employees identifying as other gender, undisclosed gender, or employees without guaranteed working hours.
8. The calculation in this table is based on headcount/full-time equivalent (FTE) method.

Overview of Non-Employee Headcount in 2024		
Worker type	Contractual relationship with the company	Total number of workers
Security personnel	Contracted	9
Construction site personnel <small>Note</small>	Contracted	180,525
Note: The number of personnel on the construction site varies daily due to differences in work types and shifts.		

The Company's associate level and above are senior managers, and the proportion of local residents employed: 100% in Taiwan.

Year			2022	2023	2024
Item/Gender		Age	Number of people	Number of people	Number of people
Senior managers	Male	Under 30 years old	0	0	0
		30-50 years old	2	2	2
		Over 50 years old	7	7	7
	Female	Under 30 years old	0	0	0
		30-50 years old	0	0	0
		Over 50 years old	1	1	1
Total senior managers			10	10	10
Non-senior managers	Male	Under 30 years old	12	11	14
		30-50 years old	31	29	24
		Over 50 years old	14	17	19
	Female	Under 30 years old	2	6	6
		30-50 years old	18	15	13
		Over 50 years old	10	11	11
Total non-senior managers			87	89	87
Total			97	99	97



The Company does not allow factors such as race, religion, belief, gender, marital or parental status, age, political background, nationality, disability, sexual orientation, zodiac sign, blood type, or any other reason to affect the recruitment process or employment decisions. This ensures fairness and diversity in talent acquisition. Since the Company currently does not meet the required quota for employing persons with disabilities, in accordance with relevant regulations we have made monthly contributions in lieu of employment to comply with statutory requirements. The employment status of employees from diverse groups over the past three years is as follows: Since the Company currently does not meet the required quota for employing persons with disabilities, in accordance with relevant regulations we have made monthly contributions in lieu of employment to comply with statutory requirements.

The employment status of employees from diverse groups over the past three years is as follows:

Year			2022	2023	2024
Item/Gender		Age	Number of people	Number of people	Number of people
Minority or disadvantaged group	Male	Under 30 years old	0	0	0
		30-50 years old	1	0	0
		Over 50 years old	0	0	0
	Female	Under 30 years old	0	0	0
		30-50 years old	0	0	0
		Over 50 years old	0	0	0

## New Hires and Employee Turnover

Year	2022				2023				2024			
Gender	Male		Female		Male		Female		Male		Female	
Age/Item	Number of people	New entry rate (%)	Number of people	New entry rate (%)	Number of people	New entry rate (%)	Number of people	New entry rate (%)	Number of people	New entry rate (%)	Number of people	New entry rate (%)
Under 30 years old	7	7.22	2	2.06	1	1.01	3	3.03	2	2.06	2	2.06
30-50 years old	2	2.06	4	4.12	2	2.02	0	-	0	-	0	-
Over 50 years old	1	1.03	0	-	2	2.02	0	-	1	1.03	1	1.03
Total number of new hires	16				8				6			
Total number of employees	97				99				97			
Total new entry rate (%)	16.49				8.08				6.19			

Note:

1. The number of new employees does not exclude those who resigned during the year.
2. New hire rate of male (female) employees in the respective age group = Number of newly hired male (female) employees in that age group during the year ÷ Total number of employees at operational sites at year-end.
3. Total new hire rate = Total number of new hires during the year ÷ total number of employees at operational sites at year-end.

Year	2022				2023				2024			
Gender	Male		Female		Male		Female		Male		Female	
Age\Item	Number of people	Turnover rate (%)	Number of people	Turnover rate (%)	Number of people	Turnover rate (%)	Number of people	Turnover rate (%)	Number of people	Turnover rate (%)	Number of people	Turnover rate (%)
Under 30 years old	3	3.09	2	2.06	1	1.01	0	-	0	-	1	1.03
30-50 years old	4	4.12	3	3.09	2	2.02	1	1.01	1	1.03	2	2.06
Over 50 years old	2	2.06	0	-	1	1.01	1	1.01	3	3.09	1	1.03
Total number of resignations	14				6				8			
Total number of employees	97				99				97			
Total turnover rate (%)	14.43				6.06				8.25			

Note:

1. Categories of employee departures include: Retirement, resignation, and dismissal. In 2024, male employees: 2 retired, 2 resigned; female employees: 1 retired, 1 resigned, 1 dismissed, and 1 on leave without pay.
2. Turnover rate for male (female) employees in a given age group = Number of male (female) employees in that age group who left during the year ÷ total number of male (female) employees in that age group at year-end.
3. Total turnover rate = Total number of new hires during the year ÷ total number of employees at operational sites at year-end.

## Minimum Notice Period for Operational Changes

To retain talent, Long Da strives to build a friendly workplace, promote work-life balance, and provide employees with training and development opportunities, thereby encouraging continuous self-improvement. To safeguard employees' labor rights, the Company complies with the relevant provisions of the Labor Standards Act. In the event of significant operational changes or the termination of an employment relationship, the Company shall follow Article 16 of the Labor Standards Act regarding advance notice periods, as outlined below:

For cases where the Company terminates an employment contract in accordance with regulations, the advance notice period shall be as follows:

- I. For employees who have worked continuously for more than 3 months but less than

1 year, at least 10 days' prior notice shall be given.

- II. For employees who have worked continuously for more than 1 year but less than 3 years, at least 20 days' prior notice shall be given.
- III. For employees who have worked continuously for more than 3 years, at least 30 days' prior notice shall be given.

## Education and Training

Long Da values the development of each employee's professional skills and lifelong learning. We believe that continuous learning and growth on the job are the most important assets for the Company and the foundation for sustainable operations. They are also key sources for maintaining competitiveness and driving ongoing corporate growth. The Company establishes training programs tailored to employees' positions and job levels, aiming to cultivate professionals with innovative thinking and a mindset of continuous improvement. By integrating promotion mechanisms with education and training initiatives, every employee is provided with progressive opportunities for self-development. This enables staff to enhance their professional competencies and technical skills while fostering the correct work attitude.

<b>New employees training</b>	Conducted semi-annually, the training primarily covers company policies and regulations, employee benefits, information security, and occupational health and safety. It aims to help new employees adapt to the work environment and provides opportunities for consultation and guidance.
<b>On-the-job training</b>	On-the-job training is divided into internal and external programs. Each department can submit training requests based on job requirements, enabling employees to apply newly acquired knowledge and skills to their work, thereby improving work quality and efficiency.

The table below presents the allocation of educational and training resources for employees at different job levels during the reporting period. The difference in average training hours between female and male employees is due to the approximately 2:1 ratio of male to female staff, which accounts for the observed disparity.

Item/Category		Management position		Non-management position		Direct personnel		Indirect personnel	
Unit/Gender		Male	Female	Male	Female	Male	Female	Male	Female
Total employees	Employees	4	2	44	22	0	0	48	24
Total training hours	Hours	72	20	1,510	578.5	0	0	1,582	598.5

Average training hours	Hours/person	18.00	10.00	34.32	26.30	0	0	32.96	24.94
Note: The calculations in this table are based on employees in service as of December 31, 2024.									

The Company's security system is partially managed by a professional security service provider. Contracted security personnel are employed in accordance with Article 10-2 of the Private Security Services Act. In compliance with the Occupational Safety and Health Act, security personnel receive relevant professional training annually. The training content primarily focuses on the requirements specified in their service contracts.

## 4.2 Employee Workplace Safety and Health

### Occupational Safety and Health Management

Ensuring employee safety is our foremost responsibility. The Company is committed to enhancing employees' awareness of occupational health and safety and has established a "Labor Safety and Health Committee." From the moment employees join the Company, workplace safety training has been transformed into a model of self-management and self-directed training. Training programs have been expanded across all organizational levels to strengthen both emergency response capabilities and individual safety awareness, aiming to achieve 100% safe work practices for all employees. With a people-centered approach, Long Da demonstrates its commitment to the health, safety, and well-being of all staff. Long Da's occupational health and safety management mechanisms are as follows:

Safety and Health Management System	
1.	The Company has established a "Labor Safety and Health Committee," which serves as an advisory and research body. It functions as an internal consultative mechanism for deliberation, coordination, and recommendations regarding labor safety and health matters. Committee activities are conducted through regular or ad hoc meetings.
2.	The Company has established a "Safety and Health Quality Control Office," which oversees the Company's occupational health, safety, and quality management efforts. Its main responsibilities include: Formulating labor safety and health management regulations; handling matters related to the Labor Safety and Health Committee; conducting quality inspections during construction phases; conducting occupational health and safety inspections during construction phases.

The Long Da Occupational Health and Safety Management System applies to all Company employees and covers all workplaces, including both office operations and on-site construction locations. For hazard identification and risk assessment, the system applies to all routine and non-routine activities of the Company, as well as activities or services involving employees, contractors, suppliers, and visitors entering the workplaces. It also encompasses facilities provided within the workplaces by the organization or other units.

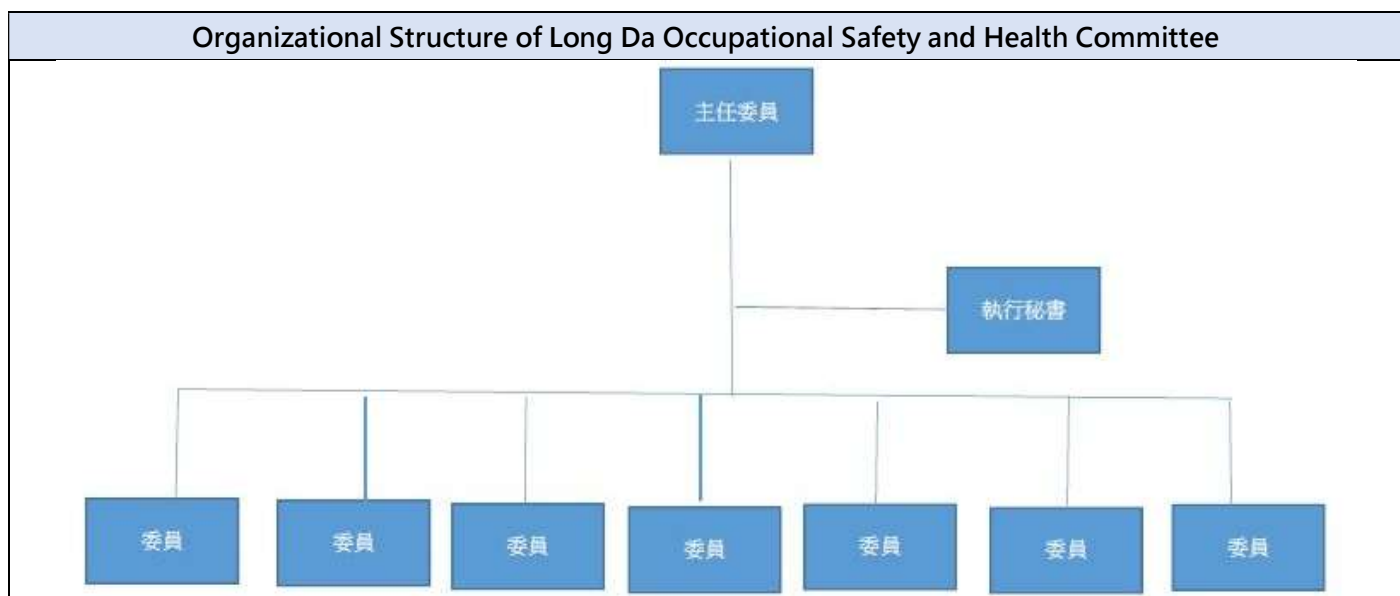
Hierarchy	Responsibility	
Chairman or General Manager	<ul style="list-style-type: none"><li>Oversee all safety and health related business of the Company.</li><li>Served as Chairman of the Labor Safety and Health Committee.</li><li>Instruct the Safety and Health Quality Control Office to plan and promote relevant safety and health business.</li></ul>	<ul style="list-style-type: none"><li>Instruct all units to perform relevant safety and health work.</li><li>Approve the safety and health promotion work plan and safety and health management regulations.</li><li>Designate the deputy general manager to assist in handling the Company's safety and health business.</li></ul>
Heads of departments	<ul style="list-style-type: none"><li>Occupational disaster prevention planning matters.</li><li>Safety and health management</li></ul>	<ul style="list-style-type: none"><li>Provide methods for improving work processes.</li><li>Formulate safety operation standards.</li></ul>

Hierarchy	Responsibility	
	<p>implementation matters.</p> <ul style="list-style-type: none"> <li>Regular inspections, key inspections, inspections and other related inspection and supervision matters.</li> <li>Conduct regular or irregular inspections.</li> </ul>	<ul style="list-style-type: none"> <li>Educate and supervise subordinates to implement safe working methods.</li> <li>Relevant safety and health management matters shall be assigned by other employers.</li> </ul>
Safety and Health Quality Control Office, safety and health personnel	<ul style="list-style-type: none"> <li>Develop occupational disaster prevention plans and guide relevant departments in their implementation.</li> <li>Plan and supervise the labor safety and health management of various departments.</li> <li>Plan and supervise inspections and inspections of safety and health facilities.</li> <li>Guide and supervise relevant personnel to carry out inspections, regular inspections, key inspections and operating environment measurements.</li> <li>Plan and implement labor safety and health education and training.</li> </ul>	<ul style="list-style-type: none"> <li>Plan labor health inspections and implement health management (this item is the responsibility of the management department).</li> <li>Supervise the investigation and handling of occupational disasters, and handle occupational disaster statistics.</li> <li>Provide employers with information and suggestions on labor safety and health management.</li> <li>Other relevant labor safety and health management information and suggestions.</li> </ul>
Construction manager	<ul style="list-style-type: none"> <li>Occupational disaster prevention planning matters.</li> <li>Safety and health management implementation matters.</li> <li>Regular inspections, key inspections, inspections and other related inspection and supervision matters.</li> <li>Conduct regular or irregular inspections.</li> </ul>	<ul style="list-style-type: none"> <li>Provide methods for improving work processes.</li> <li>Formulate safety operation standards.</li> <li>Educate and supervise subordinates to implement safe working methods.</li> <li>Relevant safety and health management matters shall be assigned by other employers.</li> </ul>
Engineers and contractors	<ul style="list-style-type: none"> <li>Regular inspections, key inspections, inspections and other related inspection and supervision matters.</li> <li>Conduct regular or irregular inspections.</li> <li>Educate and supervise labors to implement safe working methods.</li> </ul>	<ul style="list-style-type: none"> <li>Relevant safety and health management matters shall be assigned by other employers.</li> <li>Provide methods for improving work processes.</li> <li>Complete safety and health logs and safety and health inspection forms.</li> </ul>
On-site workers	<ul style="list-style-type: none"> <li>Make sure to check the operating environment and equipment before starting the operation. If any abnormalities are found, they should be dealt with immediately or reported</li> </ul>	<ul style="list-style-type: none"> <li>Undergo health examinations and comply with the recommendations based on the examination results.</li> <li>Receive labor safety and health education and training.</li> </ul>

Hierarchy	Responsibility	
	to superiors. <ul style="list-style-type: none"> <li>Safety operating standards and the relevant provisions of this code should be strictly followed during operations.</li> <li>Wear protective equipment in accordance with regulations.</li> </ul>	<ul style="list-style-type: none"> <li>Persons who have not obtained qualified operator qualifications are not allowed to operate dangerous machinery and equipment.</li> </ul>

Providing stakeholders with a safe and healthy workplace is not only a regulatory requirement but also a moral responsibility and obligation. In accordance with the Management Regulations of Occupational Safety and Health, the Company has established an Occupational Safety and Health Organization. The Occupational Safety and Health Committee reviews, coordinates, and makes recommendations on the Company' s proposed safety and health policies and management systems, as well as other related matters.

The Committee consists of four representatives each from labor and management. Meetings are convened quarterly, during which management and employee representatives jointly discuss, coordinate, plan, and decide on issues related to occupational safety and health. This mechanism ensures employee participation, consultation, and communication, thereby safeguarding employees' health and safety while enhancing the Company' s reputation and long-term success. The organizational structure of the Company' s Occupational Safety and Health Committee is shown in the table below:



主任委員  
執行秘書  
委員

Chairman  
Executive Secretary  
Member

List of Occupational Safety and Health Committee Members			
Job title	Name	Current position	Remark
Chairman	Hong Mao-Yuan	General Manager	
Member	Chen You-Qi	Executive General Manager	

Member	Chen Chun-Yuan	Vice General Manager	
Member	Xie Ying-Xian	Vice General Manager	
Member	Wu Yu-Wen	Vice General Manager	
Member	Su Bing-An	Associate Vice President	Labor representative
Member	Wu Yu-Pin	Associate Vice President	Labor representative
Member	Kuo Hsiu-Hsiang	Associate Vice President	Labor representative
Member	Tang Shu-Fen	Manager	Labor representative
Executive Secretary	Gao Li-Ting	Deputy Commissioner	Labor representative

Responsibilities of Each Member of the Occupational Safety and Health Committee	
Chairman	Manage the affairs of the committee on behalf of the committee and preside over meetings of the committee.
Secretary	Handle the administrative affairs of the committee and carry out tracking and control of resolution matters.
Member	<ul style="list-style-type: none"> <li>Represent the company in the committee's deliberations on safety and health-related matters.</li> <li>Submit the "Labor Safety and Health Committee-Report Form" and "Labor Safety and Health Committee - Recommendations" one week before the regular quarterly meeting for discussion by the committee.</li> <li>The committee members are organized into the following task groups to deliberate on and decide related matters: <ol style="list-style-type: none"> <li>Disaster Prevention Group: Responsible for safety protection measures, prevention related to machinery, equipment, raw materials, and workplace environment monitoring.</li> <li>Legal Affairs Group: Responsible for occupational safety and health regulations, coordination of occupational accident handling, and health management matters.</li> <li>Education and Training Group: Responsible for the implementation of occupational safety and health training.</li> </ol> </li> </ul>

## Hazard Identification, Risk Assessment, and Incident Investigation

We place great importance on the health and safety of our employees in the workplace and have therefore established a risk assessment process for operational safety. Through a hazard identification flowchart, we assess the likelihood of employee exposure and the severity of potential consequences to determine the corresponding risk level. Based on this, relevant control measures are developed to effectively mitigate risks. In addition, we continuously review and improve operational procedures to ensure comprehensive response and proper handling in the event of emergencies. The following outlines the Company's procedures for job hazard identification, risk assessment, and incident investigation:

<b>Preliminary review</b>	<p>When conducting a preliminary review of the existing occupational safety and health management system and related practices, the review shall include:</p> <ol style="list-style-type: none"> <li>Identifying, anticipating, and assessing current or potential working environments,</li> </ol>
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	<p>as well as hazards and risks present within the organization.</p> <p>2. Determining whether existing or planned control measures can effectively eliminate hazards or mitigate risks.</p>
<b>Occupational health and safety goals</b>	Based on occupational safety and health policies, the results of preliminary reviews or management reviews, and issues of concern to stakeholders, set specific, measurable and achievable occupational safety and health goals that comply with relevant safety and health laws and regulations.
<b>Prevention and control measures</b>	<p>Establish and maintain appropriate procedures to continuously identify and assess hazards and risks that may affect employee safety and health, and implements preventive and control measures in the following order of priority:</p> <ol style="list-style-type: none"> <li>1. Eliminate hazards and risks.</li> <li>2. Control hazards and risks at the source through engineering controls or management controls.</li> <li>3. Design a safe operational system, including administrative management measures to minimize the impact of hazards and risks.</li> <li>4. When the aforementioned methods still fail to control the residual hazards and risks, the employer shall provide appropriate personal protective equipment free of charge and take measures to ensure the use and maintenance of the protective equipment.</li> <li>5. The frequency of execution is before the start of the project, as well as daily on-site engineering personnel inspections, irregular Safety and Health Quality Control Office inspections, and department supervisors inspecting the construction site every 2 months.</li> </ol>

The execution of the above processes, along with continuous review and improvement of related operational procedures, is applied to the Company' s occupational safety and health management system to drive continual enhancement. Employees are authorized to stop work or leave the workplace immediately in the event of imminent danger. When employees have concerns about work safety and health, we provide efficient and smooth reporting channels and processes to ensure employee safety, and ensure that employees are not punished by the company in accordance with employee work codes and human rights policies. The following is the hazard identification and risk assessment process & accident investigation flow chart of Long Da Construction Co., Ltd.:



危害鑑別與風險評估流程

Hazard Identification and Risk Assessment Process

事故調查流程

Accident Investigation Process

政策  
作業清查  
應清查單位所有之作業

Policy  
Operational inventory  
Identify all operations within each unit

事故發生  
緊急應變與處理  
報告與通報  
災害搶救  
傷患急救  
職安法 37 條第 2 項之職災須於 8 小時內通報勞動檢查機構

Accident occurrence  
Emergency response and handling  
Reports and notifications  
Disaster rescue  
First aid for the injured  
Report occupational accidents as required by Article 37, Paragraph 2 of the Occupational Safety and Health Act to the labor inspection authority within 8 hours

危害辨識及結果

Hazard identification and results

事故調查  
會同勞工代表實施調查

Accident investigation

確認現有防護設備(施)

Verification of existing protective measures

職業災害(有人員傷亡)

Occupational accident (with casualties)

風險評估(風險矩陣)

Risk assessment (risk matrix)

工安事故(無人員傷亡)

Safety incident (without casualties)

不可接受風險

Unacceptable risks

虛驚事故(無損失)

Near miss (no loss)

可接受風險

Acceptable risks

傷亡撫卹及慰問

Casualty compensation and condolences

決定降低方風險的控制措施

Determination of risk control measures

死亡補償及撫卹

Death compensation and condolence payments

安全衛生標準程序

Occupational safety and health standard procedures

傷者治療及補償

Medical treatment and compensation for the injured

確認採取控制措施後的殘餘風險

Verification of residual risks after control measures

復工審查

Return-to-work review

經常性管理

Routine management

健康復工

Recovery and return to work

失能給付

Disability benefits

死亡傷病統計

Accident and injury statistics

統計分析

Statistical analysis

單位事故調查改善報告

Unit-level accident investigation and improvement report

職安委員會審查

Review by the Occupational Safety and Health Committee

改善方案及執行

Improvement plan and implementation

職安委員會改善成果審查

Review of improvement outcomes by the Occupational Safety and Health Committee

結案及案例教育訓練



Case closure and educational training

## Occupational Safety and Health Training

Given that most accidents are associated with human error, the focus of occupational safety and health education and training is to cultivate work habits that minimize human error, while enhancing employees' safety culture, awareness, and capabilities. All employees are required to undergo OSH-related training necessary for performing their duties and

preventing workplace incidents. The statistics of internal training conducted during the reporting period are as follows:

Occupational Safety and Health Training Item Statistics		
Training name	Number of trainees	Cost (NT\$)
Long Da Safety and Health Family Education and Training – Taiwan Occupational Safety Card – General safety and health education and training for construction industry	92	15,000
"Construction Site Worker Safety Awareness Program" organized by the Kaohsiung City Government Labor Standards Inspection Office	20	0

Taiwan Occupational Safety Card – General safety and health education and training for construction industry		
		

## Injury Incident Management

To prevent occupational safety and health hazards, risks, and negative impacts from suppliers and contractors, the Company implements the following management and audit measures to safeguard the rights and obligations of both parties. In compliance with regulations, our occupational safety and health management covers 100% of employees and contractors.

All contracting agreements with contractors include a Site Safety, Health, and Environmental Protection Covenant, which explicitly requires contractors to provide labor insurance and commercial insurance for each employee, thereby protecting their fundamental work-related rights. The Company also conducts evaluations of all contractors. Contractors rated as Grade D are subject to disqualification and are prohibited from undertaking any of the Company' s projects.

In cooperation with the environmental protection bureaus of various counties and cities, the Company strictly enforces noise control, runoff wastewater reduction plans, and air pollution prevention, implementing comprehensive environmental monitoring and management to uphold environmental protection and minimize disturbances to neighboring communities. During construction, every effort is made to reduce environmental impacts. The measures implemented include:

- (1) Conduct environmental monitoring of noise, air pollution, and effluent discharge to assess and control the impact of construction activities on surrounding areas.
- (2) Ensure that all construction vehicles are washed at designated washing stations or with high-pressure cleaning equipment to remove dirt from tires and undercarriages before leaving the site, preventing road pollution.
- (3) Entrust surplus soil and construction waste to licensed professional waste disposal contractors, with online reporting and verification in accordance with regulatory requirements.
- (4) Install dustproof nets around all scaffolding and additional protective sheets on the sides facing adjacent buildings to effectively block dust dispersion and mitigate environmental impact.

The Company has also established a "Contractor - Site Safety, Health, and Environmental Protection Covenant" outlined below:

Contractor - Site Safety, Health, and Environmental Protection Covenant	
1.	Legal basis: In accordance with the Occupational Safety and Health Act Articles 26 and 27, Construction Safety and Health Standard, Occupational Safety and Health Facilities Regulations, Environmental Protection Regulations, and the Company' s Safety and Health Management Rules.
2.	Organization and personnel reporting: Upon undertaking the project, contractors shall, in accordance with the Regulations on the Organization of Labor Safety and Health Management and Self-Inspection, report their management personnel for the contracted scope to the local labor inspection authority for record purposes.
3.	Construction safety assessment: For hazardous workplaces, no labor may be assigned to the site unless the labor inspection authority has reviewed or approved it. Contractors shall assist in implementing the contents of the safety assessment report submitted by the Company.
4.	Safe work standards: Contractors shall supervise and require their workers to perform construction activities in accordance with their own established safe work procedures.
5.	Safety and health equipment: Contractors shall install protective equipment that meets safety standards at the workplaces under their responsibility.
6.	Personal protective equipment: Contractors shall ensure that their workers wear appropriate PPE (such as safety helmets, harnesses, and safety shoes) when entering the construction site. PPE must be self-provided by the contractor. Workers with inadequate or defective PPE shall be prohibited from entering the site. Attendance and compliance must be recorded in daily sign-in logs for inspection.
7.	Work environment measurement: Prior to entering confined spaces such as raft foundations, tunnels, pipelines, or underground areas, contractors shall conduct ventilation and necessary measurements of harmful gas concentrations, and implement a buddy system to prevent incidents of asphyxiation, poisoning, explosions, or fires.
8.	Waste classification and recycling: At the end of each workday, contractors shall clean up mud and waste generated at the worksite, transport them to designated locations for sorting and disposal, and carry out resource recycling.
9.	Hazardous and harmful substance control: Before using hazardous or harmful substances, contractors shall comply with the Regulations on Hazard Communication of Hazardous Substances by providing

### **Contractor - Site Safety, Health, and Environmental Protection Covenant**

labeling, formulating a hazard communication plan, preparing a hazardous substance inventory, and establishing material safety data sheets, all of which shall be submitted to the site office for review prior to commencement of work.

10. Immediate danger handling: When there is an imminent danger at the workplace, the contractor's representative shall immediately order the cessation of operations, ensure that workers evacuate to a safe location, conduct a headcount, and promptly report to the Director of the Construction Office to coordinate the handling of related matters.
11. Special hazardous operations: For tasks involving high temperatures, abnormal pressure, elevated work, precision work, heavy manual labor, or other operations that pose special hazards to workers, contractors shall reduce working hours and provide appropriate rest in accordance with legal requirements.
12. Health management: Contractors shall arrange physical health examinations for their workers and establish health examination records for inspection purposes.
13. Personnel management: Workers with mental disorders, alcoholism, physical discomfort, serious illness, infectious diseases, or those aged 65 or above are not permitted to enter the construction site.
14. Self-inspection: All machinery and equipment leased by the Company must undergo self-inspection by the owners in accordance with applicable laws. The same applies to contractors who lease or borrow such equipment. Inspection records must be kept on site for reference; this requirement also applies to other contractors involved in the project.
15. Management of hazardous machinery and equipment: Suppliers of hazardous machinery and equipment must pass inspections conducted by authorized institutions before payment can be made. After installation, experienced and qualified personnel shall perform inspections at legally required intervals, and complete inspection records must be attached for payment requests. Personnel assigned to operate such machinery must hold valid licenses, which must be kept on site for verification.
16. Contractor responsibility: Contractors shall assume full employer responsibility for the occupational safety and health of all work undertaken under their contracts.
17. Safety notification: Before workers enter the site, contractors shall provide detailed written and visual notifications regarding the work environment, potential hazards, and required precautionary measures to prevent occupational accidents (the Company's safety notification form is attached to the contract).
18. Occupational safety and health measures: Contractors must appoint an on-site representative responsible for directing, coordinating, supervising, providing safety and health instructions, conducting self-inspections, ensuring the proper use of construction machinery, maintaining all protective facilities, and implementing other necessary measures to prevent occupational hazards.
19. Electrical equipment management: Contractors must properly maintain and service all power tools, cables, and welding equipment. Residual current devices (RCDs), plugs, sockets, and certified automatic electric shock prevention devices must be used. Contractors shall comply with site electrical safety regulations and perform regular inspections, with inspection records kept on site for reference.
20. Protection of child and female workers: Contractors are prohibited from employing child labor (persons over 15 but under 16 years of age engaged in work) and anyone under 15 years of age. Furthermore, female workers who are pregnant or within one year postpartum shall not be assigned to hazardous or harmful tasks such as underground work, handling explosive or flammable materials, exposure to harmful radiation or dust, or other dangerous operations.
21. Qualified personnel management: Contractors must have qualified and licensed safety and health-related operation supervisors (including open excavation, earth retaining support, formwork support, tunnel



### **Contractor - Site Safety, Health, and Environmental Protection Covenant**

- excavation, tunnel lining, scaffolding assembly, and steel structure assembly supervisors). These supervisors are responsible for overseeing, directing, and supervising construction operations. Copies of the licenses must be retained on-site for inspection (a photocopy is attached to this contract).
22. Environmental protection: Before contractor-owned vehicles leave the construction site, personnel must be assigned to thoroughly clean tires and other contaminated parts, and the vehicle body must be covered with dust-proof and leak-proof facilities to prevent environmental pollution. Hazardous waste must be handled in accordance with legal requirements to avoid contamination.
  23. Education training and drills: Workers entering the site must undergo safety and health training organized by the site, as well as participate in emergency rescue drills.
  24. Safety and health promotion: The contractor shall be responsible for promoting laws, regulations, judicial rulings, and the Company' s announcements related to occupational safety, health, and environmental protection. This includes safety and environmental protection information, inspection notices, and resolutions of site coordination meetings, ensuring that workers are fully informed.
  25. Reporting of safety and health work rules: In accordance with Article 34 of the Occupational Safety and Health Act, the contractor, together with worker representatives, shall establish safety and health work rules, submit them to the labor inspection authority for filing and public announcement, and implement them accordingly. During the construction period, both the contractor and workers must also comply with the safety and health work rules established for this site.
  26. Safety and Health Committee: By undertaking this project, the contractor automatically becomes a member of the Safety and Health Committee. During the construction period, the contractor must attend the committee' s monthly meetings (held on the second day of each lunar month) and comply with its resolutions.
  27. Occupational safety and health inspection: The Company' s OSH Department or site personnel shall conduct unscheduled inspections and audits of contractors' on-site workers. A Contractor OSH Inspection Notice may be issued, with penalties including mandatory corrective actions within a specified period, fines, suspension of payment, or suspension of work. If work suspension causes project delays, additional penalties shall be imposed based on the accumulated delay period.
  28. Occupational accident handling: In the event of an occupational accident at the workplace, the contractor shall immediately take necessary first aid and rescue measures. In cases involving one or more casualties or fatalities, the site shall not be altered or disturbed unless permitted by judicial or inspection authorities.
  29. Insurance: Contractor' s employees must be enrolled in labor insurance before being allowed to enter the construction site to perform work.
  30. Labor complaints: If workers identify any violation of labor safety and health regulations by the employer, they may file a complaint with the employer, the competent authority, or inspection agencies. Employers of contractors shall not impose any unfavorable measures against the complainant within six months without sufficient justification.
  31. Penalties: If contractor employees violate relevant regulations, the Company shall impose fines on the contractor (which may be imposed consecutively).
  32. Fine handling: If the contractor is fined due to failure to comply with OSH requirements, and such fines result in losses to the Company or require the site office to hire substitute labor for remediation, the fines shall be deducted from the current project payment without further notice. Other fines shall be allocated to the OSH Committee fund.
  33. Contractor evaluation: The Company' s site personnel shall conduct unscheduled evaluations of

#### Contractor - Site Safety, Health, and Environmental Protection Covenant

contractors. Contractors receiving a Grade D (score below 59 on the Contractor Evaluation Form) shall lose their qualification as an approved contractor and shall be prohibited from undertaking Company projects.

34. Outstanding contractors: Contractors with exemplary performance in OSH compliance shall be given priority consideration for future project awards.

## Employee Health and Wellness Promotion Activities

As a construction company, our worksites are the primary sources of occupational health hazards and risks. To address this, the Company has established Occupational Safety and Health Work Rules at each construction site, which have been submitted to and approved by the competent authority. The Work Rules include dedicated chapters on health guidance and management measures, and are applicable to all employees of Long Da, as well as contractors, their workers, and visitors entering the construction areas. The relevant provisions are as follows:

1. Designated personnel responsible for employee health protection:
  - ✓ Health management: Implementation of general and specialized health examinations with tiered management, statistical analysis of occupational injuries and illnesses, and health risk assessments.
  - ✓ Health promotion: Measures to promote physical and mental well-being, including employee health education and guidance, cancer screening, prevention of hypertension, hyperlipidemia, and diabetes ( "three highs" ), stress relief programs, and employee assistance programs.
  - ✓ Assistance in occupational disease prevention: Strengthening the presence of OSH supervisors in the workplace through regular site inspections to identify potential health hazards in production processes, and providing on-site occupational health consultation and related support.
  - ✓ Newly hired workers must undergo physical examinations, and existing employees are required to participate in regular health checks scheduled by the Company to maintain workforce health.
2. Current employees shall undergo periodic health examinations according to the following requirements:
  - ✓ Employees aged 65 and above: once annually.
  - ✓ Employees aged 40 to under 65: once every three years.
  - ✓ Employees aged under 40: once every five years.
3. After general physical examinations, specialized physical examinations, general health checks, specialized health checks, or follow-up health assessments, the following measures shall be taken:
  - ✓ Implement physicians' recommendations, inform employees of the results, and appropriately assign them to suitable workplace tasks.
  - ✓ For employees with abnormal examination results, medical personnel shall provide health guidance. If a physician's health assessment determines that an employee is unfit for their original work, measures shall be taken according to the physician's recommendations, including reassignment to another workplace, job transfer, or reduced working hours, along with appropriate health management measures.
  - ✓ Provide examination results to the examined employees.
  - ✓ Compile employees' health examination records into a comprehensive health examination manual.
4. Employees may participate in company-sponsored sports clubs or activities, as well as health promotion

seminars and related programs organized by the Safety and Health Quality Control Office, to promote physical and mental well-being.

5. For risks associated with repetitive tasks, shift work, night work, long working hours, or potential harm caused by others while performing duties, preventive and protective measures shall be implemented in accordance with regulations.
6. If employees of the Company experience any health discomfort or abnormalities, they should immediately report to their workplace supervisors at all levels and the Safety and Health Quality Control Office.

Summary Table of Employee Health Examination Numbers and Expenses	
General health examination	
Examination items	Physical examination (general check, vision test, intraocular pressure test, internal medicine physical exam), routine blood tests, white blood cell differential, routine urine tests, blood biochemistry (liver function, kidney function, diabetes, gout, lipid profile), thyroid function, hepatitis tests, tumor markers, cardiac examination, ultrasound, X-ray, low-dose CT for lung cancer, endoscopy, etc.
Number of employees (persons)	96
Examination costs(NT\$ thousands)	1,086

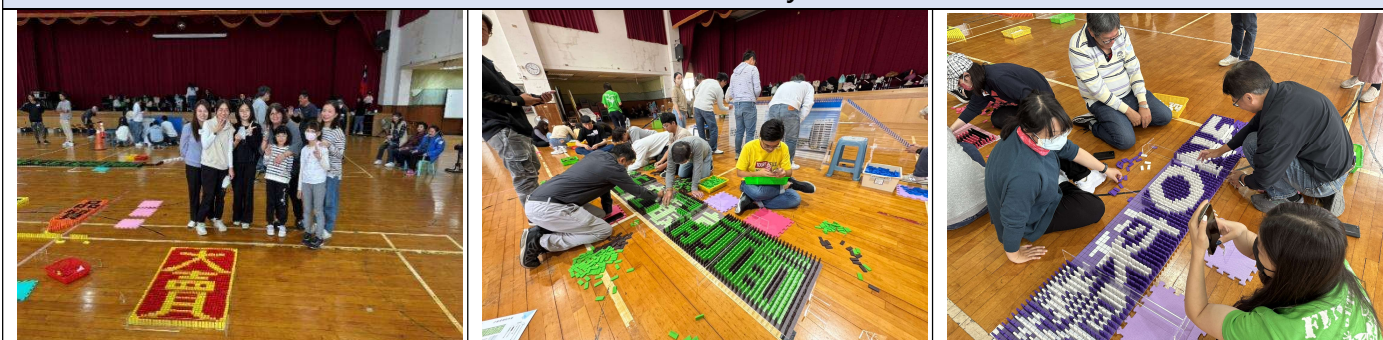
To promote employees' physical and mental well-being, the Company leads initiatives to manage stress, encourage exercise, and foster personal health awareness. Employees are encouraged to engage in physical activities independently, while also receiving support to identify and address factors affecting their work performance. The following health promotion services and measures are provided to all employees:

- Daily health exercise sessions are scheduled at 10:30 a.m. and 3:30 p.m. to allow all employees to stretch and move, mitigating the negative effects of prolonged office sitting on physical and mental health.
- Comprehensive health examination (every two years): Each employee is allocated a budget of NT\$12,000 for the examination. (Including low-dose CT for lung screening)
- Free health consultation services are provided following the health check.

Health Promotion Activities	
1.	October 2024 – “Team Walk” Event Organized by Taiwan Life Insurance: All employees and their family members actively participated, fostering daily exercise habits and promoting physical and mental well-being.
2.	December 14, 2024 – Domino Team Activity: Company-hosted event encouraging employees and their families to work together cooperatively.
3.	2024 Penghu Employee and Family Trip: Designed to enhance employees' physical and mental health, connect with nature, relieve stress, and maintain a balance between work and leisure.



Domino activity



Penghu employee and family trip



## Occupational Accident Statistics

To prevent occupational accidents and work-related illnesses, the Company is committed to protecting employees from exposure to harmful substances in the workplace, ensuring that exposure levels comply with legal standards, and providing a healthy and comfortable work environment. In accordance with regulations, workplace environmental monitoring is conducted semiannually, guided by the Company's established Workplace Environmental Monitoring Procedures. Based on each department's self-prepared work surveys and hazard identification reports, potential hazards in specific work areas and environmental conditions are identified. The Safety and Health Quality Control Office plans regular or irregular environmental monitoring programs according to the results of preliminary reviews or recommendations submitted by on-site supervisors and employees. Before finalizing monitoring plans, the Office verifies relevant legal regulations and standards through the Safety and Health Regulation Identification Management Procedures to confirm any changes or updates.

In addition, to prevent occupational diseases and safeguard employee health, the Company conducts regular general health examinations and pre-employment physical examinations for new hires in accordance with applicable laws and regulations, as set out in the Employee Health Management Procedures. According to the "Labor Health Protection Regulations," new employees are notified by the Company to undergo general physical examinations at designated medical institutions prior to starting employment. Examination

items follow the standards specified in the Labor Health Protection Regulations. If the examination report indicates that an employee is unfit to perform a task classified as particularly hazardous to health, the employee shall not be assigned to that task.

For current employees, general health examinations are conducted annually or as needed based on the Company's operational conditions, in accordance with the Labor Health Protection Regulations. Examination items follow the "General Physical Examination and Health Check Record" requirements. The Safety and Health Quality Control Office consolidates examination results and individual health notes into a health examination handbook, which is provided to employees and properly stored by the Company. For any abnormalities identified in specialized health examinations, review and improvement recommendations are provided in compliance with relevant regulations. If an employee's health condition is assessed as incompatible with their current work, medical care is provided, and on-site occupational physicians evaluate and recommend measures such as reassignment, change of work location, reduced working hours, or other appropriate measures. For employees engaged in work particularly hazardous to health, a health management record is maintained, and health management is implemented according to regulatory classification.

In 2024, the total hours worked by female employees of the Company amounted to 61,472 hours; the total hours worked by male employees amounted to 130,376 hours; the total hours worked by female non-employee workers amounted to 31,264 hours; and the total hours worked by male non-employee workers amounted to 588,888 hours. No occupational accidents or work-related illnesses occurred among employees or non-employee workers during the reporting period.

## 4.3 Remuneration, Benefits, and Retirement

### Remuneration and Performance

The Company places great importance on fairness, with employee compensation determined primarily by performance and job responsibilities rather than gender, ensuring no discrimination occurs. Compensation standards for all employees are applied equally regardless of gender, race, nationality, age, or other factors. For employees hired into the same position and job level, the base salary ratio between female and male employees is 1:1. Annual adjustments in salary and promotions are made based on work performance, expertise, and skills, reflecting corresponding remuneration. According to payroll records, the average base salary and the ratio of salary plus bonuses for female and male employees of the Company are shown in the table below:

Salary and remuneration ratio by job category	Number of people		Salary ratio		Remuneration ratio	
	Female	Male	Female	Male	Female	Male
Management position	3	12	1	1.30	1	1.60
Non-management position	28	54	1	1.06	1	1.32
Direct personnel	0	0	-	-	-	-
Indirect personnel	31	66	1	1.19	1	1.55

Note:

1. The calculations in this table are based on employees in service as of December 31, 2024.
2. Management positions are those with titles above manager level.
3. The male-to-female base salary ratio is calculated as "the average base salary of male employees in the category / average base salary of female employees in the category."
4. The male-to-female salary ratio (annual salary ratio) is calculated as "the average annual salary of males in the category / the average annual salary of females in the category."
5. Employee remuneration for 2024 is presented as an estimated value.

### Salary Overview of Non-Managerial Employees

Item	2023	2024	Difference from the previous year (%)
Number of full-time employees in non-managerial positions (persons)	85	89	4.71
Total salaries of full-time employees in non-managerial positions (NT\$ thousand)	96,736	107,020	10.63

Item	2023	2024	Difference from the previous year (%)
"Average" salary of full-time employees in non-managerial positions (NT\$ thousand)	1,138	1,202	5.62
"Median" salary of full-time employees in non-managerial positions (NT\$ thousand)	1,088	1,148	5.51
Note: 1. The formula for "Difference from the previous year (%)" is: (2024 figure – 2023 figure) / 2023 figure. 2. Employees with less than six months of service are excluded from this table.			

During the reporting period, the Company achieved a 100% rate of employees undergoing performance evaluations by category and gender.

Item	Management position	Non-management position	Direct personnel	Indirect personnel
Proportion of male employees who receive appraisals	100	100	0	100
Proportion of female employees who receive appraisals	100	100	0	100

Country/region	The ratio of the annual total compensation of the company's highest-paid individual to the median annual total compensation of employees (excluding the highest-paid individual)	The increase ratio between the annual total remuneration of the company's highest-paid individual and the annual total remuneration of employees (excluding the highest-paid individual)
Taiwan	4.13	4.23
Note: 1. The Chairman is not considered the individual with the highest compensation, unless he/she also serves concurrently as the General Manager/Chief Executive Officer (CEO). 2. The formula for calculating the annual median compensation ratio is: Annual compensation of the highest-paid individual in the year / Annual compensation of the individual at the median of all employees in the year. 3. The formula for calculating the annual compensation increase ratio is: Percentage increase in the annual compensation of the highest-paid individual in the year / Percentage increase in the annual compensation of the individual at the median of all employees in the year.		

## Employee Benefits and Retirement

The Company has established an Employee Welfare Committee, which allocates employee welfare funds on a regular basis each year. These funds are used to provide holiday bonuses, birthday gifts, childbirth subsidies, continuing education subsidies, and to organize various employee activities. Through these initiatives, the Company seeks to care for employees in multiple aspects, strengthen internal cohesion, enhance their sense of belonging, and at the same time alleviate work-related stress and support work-life balance.

In addition to complying with all benefits and welfare measures mandated by government regulations, the Company has also implemented a range of supplementary welfare policies through the Employee Welfare Committee. The key measures include:

• Holiday allowances	• Labor Day bonus	• Annual employee trips	• Year-end employee gatherings
• Dragon Boat Festival and Mid-Autumn Festival bonuses	• Wedding, funeral, and emergency assistance subsidies	• Regular employee health checkups	• Establishment of employee clubs and recreational associations
• Birthday gifts			

In accordance with the Labor Standards Act and the Labor Pension Act, the Company has formulated retirement policies. Supported by a sound financial system, the Company provides stable contributions and disbursements to employees' pension funds. Pension contribution as a percentage of salary: 6% under the new system, 2% under the old system, ensuring employees' retirement life is well protected.

## Parental Leave

The Company's implementation of unpaid parental leave over the past three years is summarized in the following table:

Year	2022			2023			2024		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees eligible for parental leave A	1	2	3	1	2	3	0	1	1
Number of employees who actually applied for parental leave during the year B	0	1	1	0	0	0	0	1	1
Number of employees scheduled to return from parental leave during the year C	0	1	1	0	0	0	0	0	0
Number of employees who actually returned from parental leave during the year D	0	1	1	0	0	0	0	0	0
Number of employees who returned from parental leave in the previous year E	0	0	0	0	1	1	0	0	0
Number of employees who remained employed for at least one year after returning from parental leave in the previous year F	0	0	0	0	0	0	0	0	0
Return-to-work rate (%) for the year (D/C)	-	100	100	-	-	-	-	-	-
Retention rate (%) for the year (F/E)	-	-	-	-	-	-	-	-	-

Note:

1. Number of employees scheduled to return = Employees on parental leave who were expected to return during the year.
2. Number of employees retained in 2024 = Employees who returned from parental leave in 2023 and remained employed as of December 31, 2024.
3. Return-to-work rate (%) = Number of employees who actually returned from parental leave during the year / Number of employees scheduled to return during the year (D/C).
4. Retention rate (%) = Number of employees who remained employed for at least one year after returning from parental leave in the previous year / Number of employees who returned from parental leave in the previous year (F/E).



4.4 Promotion of Social Welfare

Advancing Public Welfare and Cultural Development

In addition to providing customers with high-quality products and services, Long Da Construction actively participates in social welfare initiatives. Upholding the spirit of corporate social responsibility, the Company promotes community development and gives back to society. Through tangible actions, Long Da Construction strengthens community engagement, demonstrates its commitment to sustainable operations, and continuously cultivates a high-quality corporate image.

• Sponsorship of Kaohsiung Public Library by Long Da Construction

Kaohsiung Public Library is dedicated to promoting the concept of “equal access to reading” and develops diverse reading activities to comprehensively meet the needs of all age groups and communities.

Since 2022, through the library’s website, the initiative has integrated city-wide reading, social welfare, and corporate responsibility, offering readers sustainable digital reading services. Long Da Construction has gradually supported the online reading resource platform, providing citizens with enhanced, high-quality digital reading services in the post-pandemic era.

<p><u>Read: Sustainability, social welfare and corporate ESG are flourishing in the high market</u></p>	
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The details of participation in public welfare activities for 2024 are as follows:

Name of public welfare activity	Amount (NT\$)	Description
Kaohsiung Public Library	300,000	Taiwan Picture Book Section and Cloud Library
Bok Social Welfare and Charity Foundation	500,000	Donation for flying love with happiness angels campaign
Syin-Lu Social Welfare Foundation	50,000	Multi-support services for persons with intellectual disabilities
Huashan Social Welfare Foundation	50,000	"Love for Seniors: Dragon Boat Festival" activity
Genesis Social Welfare Foundation	50,000	Donation - Event expenses
Eden Social Welfare Foundation	50,000	Donation - Fund for disadvantaged children

Name of public welfare activity	Amount (NT\$)	Description
Kaohsiung County Friend of Police Association, Fengshan Office	50,000	Sponsorship - Event expenses
Kategalan Foundation	50,000	Sponsorship - Administrative expenses
Wei Sheng Charity Association, Kaohsiung	100,000	Sponsorship - Administrative expenses
Kaohsiung City Government Police Volunteer Criminal Police Brigade	100,000	Donation - Event expenses
Chinese Correctional Association	100,000	Sponsorship - Association expenses
Taiwan Fund for Children and Families	50,000	"Warm Winter Year-End" campaign
House Of The Little Angels Kaohsiung	100,000	Guardian angels fundraising dinner
The Neighborhood Watch Patrol Team of Jiaosu Community Development Association, Yanchao District, Kaohsiung City	20,000	Sponsorship - Community patrol expenses
Pingtung City Ciben Religious & Folk Art Association	6,000	Sponsorship - Association expenses
Ciaotou District Governance Promotion Association, Kaohsiung City	100,000	Sponsorship - "Ecology and carbon reduction activities"
The Neighborhood Watch Patrol Team of Jiaosu Community Development Association, Yanchao District, Kaohsiung City	10,000	Sponsorship - Dragon Boat Festival community event
Datong Love Service Association, Pingtung City	9,900	Sponsorship - Double Ninth Festival elderly celebration
The Neighborhood Watch Patrol Team of Jiaosu Community Development Association, Yanchao District, Kaohsiung City	20,000	Sponsorship - Community patrol expenses



★ Small donations accumulate into great love, embodying the core value of mutual integration and prosperity between enterprises and communities

Green deposits	Donation to the Kaohsiung Library Cloud Book Repositor
 <p>高雄銀行 感謝 隆大營建事業股份有限公司 支持本行綠色存款業務 共創永續美好未來 高雄銀行董事長 鄭美玲 敬謝</p>	 <p>感謝狀 茲感謝 隆大營建事業股份有限公司 慷慨捐贈等值零錢及企業社會責任，捐助本館新書 30 萬元及捐贈書庫、台灣原創繪本專區及郊野分館圖書購置區； 建發公司與民間企業攜手共創城市閱讀新平台，獲讚其 善行義舉，特以此狀，以表謝忱。 館長 李金壽 中華民國 113 年 9 月 30 日</p>
Taiwan lowland forest vegetation restoration project	Early Intervention 30 "Love Children Happiness Festival - I Am Your Good Friend"
 <p>臺灣山林復育協會 TAIWAN REFORESTATION ASSOCIATION 【感謝狀】 感謝 隆大營建事業股份有限公司 協助 「2024 年臺灣淺山植群復育計畫」，此善舉裨 益於臺灣生態之恢復，並共同奠定臺灣永續的生 態根基。 特以此狀，敬表謝忱 理事長 張儀婷 2024 年 11 月 5 日</p>	 <p>2024 愛孩童幸福節 我是你的好朋友！ 感謝狀 茲感謝 隆大營建事業股份有限公司 支持早療三十「愛孩童幸福節-我是你的好朋友」，因 為有您的愛與付出，支持伊甸在服務路上不孤單，期待 未來在社會公益的每一步征途，都能有您攜手同行，加 一點愛，共創有愛無礙的社會，特此感謝！ 敬祝 平安 喜樂 財團法人伊甸社會福利基金會 執行長 鍾嘉林 敬上 中華民國 113 年 5 月 25 日</p>
Love drama together public welfare children's theater, establishing the 18th Hualien branch	Syin-Lu Nice Day! Let's Smile
 <p>感謝狀 隆大營建事業股份 有限公司 贊助支援本會 戲劇在一起公益兒童劇 活動 籌建第 18 家花蓮分院 熱心公益 特申謝忱 此狀 財團法人創世社會福利基金會 中華民國 113 年 6 月 30 日</p>	 <p>心路感謝您 致 隆大營建事業(股)公司 感謝捐助 2024 心路好天天齊步走公益健走 熱心支持障礙者參與社會 協助心路服務智能障礙者及其家庭 心路基金會感謝您 中華民國 113 年 3 月 23 日 財團法人心路社會福利基金會 董事長 馮碧華 敬謝</p>

Industry-Academia Collaboration and Talent Development

The Company values industry-academia collaboration and investment in education. In 2024, independent director Lai, Pi-Ying signed a collaboration agreement with the Department of Real Estate Management at National Pingtung University, promoting academic research and personnel exchange to strengthen overall competitiveness. The total collaboration funding amounted to NT\$135,000.

Furthermore, to enhance students' practical understanding of the construction industry, on October 25, 2024, the Company sponsored NT\$18,900 for a field visit organized by the Department of Real Estate Management. Senior managers were assigned as industry mentors to assist the academic unit in linking course content with practical operations. A total of 50 students participated in this hands-on learning activity.

This donation demonstrates Long Da's commitment to education and provides tangible support for students' professional training. By designating the site for the "Off-Campus Teaching Visit for Department of Real Estate Management," students had the opportunity to closely observe practical operations, bridging the gap between classroom theory and industry practice, and enhancing their future employability.

During the site visit, students actively interacted with Long Da's professional team, gaining a comprehensive understanding of construction development processes and practical management models. This engagement broadened their perspectives and inspired future career planning. The company's professional guidance and warm hospitality offered substantial learning benefits for all participants.

This collaboration not only strengthened the link between academia and industry but also exemplified the integration of education and corporate social responsibility. The National Pingtung University expressed sincere gratitude and hopes for more enterprises to support educational initiatives in the future, recognizing that public-private cooperation is a key driver of social progress and educational innovation. Public-private partnership is a key force in promoting social progress and educational innovation.

Name of public welfare activity	Amount (NT\$)	Description
National Pingtung University	135,000	Donation - Academic contribution fund
National Pingtung University	18,900	Sponsorship for student off-campus educational activity expenses

## Long Da Construction x National Pingtung University industry-academia collaboration event



### 感謝狀

(13)成大不動產字第 002 號

茲感謝 隆大營造事業股份有限公司  
於 113 年 11 月 09 日盛情招待本系學生參訪，  
嘉惠本校師生，廣渾學子。

特頒此狀，謹致謝忱

國立屏東大學 不動產經營學系系主任 張桂鳳

中華民國 113 年 9 月 30 日



國立屏東大學  
National Pingtung University  
地址：900 屏東縣屏東市國道一號  
電話：(08)766-1000  
傳真：(08)753-1155

### 感謝函

隆大營造事業股份有限公司鈞鑒：

承蒙 貴司捐本校新置郵寄單據任玖佰元  
整，並指定做為「不動產經營學系不動產  
開發校外教學參觀」使用，隆情高誼，至  
深銘感，特函申謝，並檢奉收據乙紙，敬  
請查收。  
貴校尚祈 續予支持。

此致 順頌  
時祺

國立屏東大學  
校長 陳小琳 謹啟

113 年 10 月 25 日



# Appendix

## Appendix 1. GRI Content Index

Statement of use	Long Da Construction & Development Corporation has reported the information cited in this GRI content index for the period January 1, 2024, to December 31, 2024 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	N/A

GRI Standards category/topic	Code	GRI Standards disclosure content	Corresponding chapter	Page number	Omission / Note
<b>1. Organization and reporting practices</b>					
GRI 2 — General Disclosures 2021	2-1	Organizational details	1.3 Long Da Company Profile	31	
	2-2	Entities included in the organization' s sustainability reporting	Report Editorial Principles	5	
	2-3	Reporting period, frequency and contact point	Report Editorial Principles	5	
	2-4	Restatements of information	Report Editorial Principles	5	
	2-5	External assurance	Report Editorial Principles	5	
<b>2. Activities and workers</b>					
GRI 2 — General Disclosures 2021	2-6	Activities, value chain and other business relationships	1.3 Long Da Company Profile 2.3 Supply Chain Management	31 83	
	2-7	Employees	4.1 Talent Composition Structure	118	
	2-8	Workers who are not employees	4.1 Talent Composition Structure	118	
<b>3. Governance</b>					
GRI 2 — General Disclosures 2021	2-9	Governance structure and composition	1.4 Corporate Governance	35	
	2-10	Nomination and selection of the highest governance body	1.4 Corporate Governance	35	
	2-11	Chair of the highest governance body	1.4 Corporate Governance	35	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.4 Corporate Governance	35	
	2-13	Delegation of responsibility for managing impacts	1.4 Corporate Governance	35	
	2-14	Role of the highest governance body in sustainability reporting	Report Editorial Principles 1.4 Corporate Governance	5 35	
	2-15	Conflicts of interest	1.4 Corporate Governance	35	
	2-16	Communication of critical concerns	1.4 Corporate Governance	35	
	2-17	Collective knowledge of the highest governance body	1.4 Corporate Governance	35	
	2-18	Evaluation of the performance of the highest governance body	1.4 Corporate Governance	35	
	2-19	Remuneration policies	1.4 Corporate Governance	35	

GRI Standards category/topic	Code	GRI Standards disclosure content	Corresponding chapter	Page number	Omission / Note
	2-20	Process to determine remuneration	1.4 Corporate Governance	35	
	2-21	Annual total compensation ratio	4.3 Remuneration, Benefits, and Retirement	138	
<b>4. Strategy, policies, and practices</b>					
GRI 2 — General Disclosures 2021	2-22	Statement on sustainable development strategy	Expectations of Management	3	
	2-23	Policy commitments	1.5 Compliance with Laws and Regulations	56	
	2-24	Embedding policy commitments	1.5 Compliance with Laws and Regulations	56	
	2-25	Processes to remediate negative impacts	1.5 Compliance with Laws and Regulations	56	
	2-26	Mechanisms for seeking advice and raising concerns	1.5 Compliance with Laws and Regulations	56	
	2-27	Compliance with laws and regulations	1.5 Compliance with Laws and Regulations	56	
	2-28	Membership associations	1.3 Long Da Company Profile	31	
<b>5. Stakeholder engagement</b>					
GRI 2 — General Disclosures 2021	2-29	Approach to stakeholder engagement	1.1 Stakeholder Identification and Communication	7	
	2-30	Collective bargaining agreements	1.5 Compliance with Laws and Regulations	56	

## Material Topics Disclosure

GRI Number	Topic	Sector Standard number	Code	GRI Standards disclosure content	Corresponding chapter	Page number	Omission/ Note
GRI 3: Material Topics 2021	Management approach	-	3-1	Process to determine material topics	1.2 Identification and Management of Material Topics	10	
GRI 3: Material Topics 2021	Management approach	-	3-2	List of material topics	1.2 Identification and Management of Material Topics	10	
Material Topic: Economic Performance (GRI 201)							
GRI 3: Material Topics 2021	Management approach to economic performance	-	3-3	Management of material topics	1.2 Identification and Management of Material Topics	10	
GRI 201	Disclosure of economic performance topics 2016	-	201-1	Direct economic value generated and distributed	1.4 Corporate Governance	35	
		-	201-2	Financial implications and other risks and opportunities due to climate change	1.6 Climate Change Management	67	
		-	201-3	Defined benefit plan obligations and other retirement plans	4.3 Remuneration, Benefits, and Retirement	138	
		-	201-4	Financial assistance received from government	1.4 Corporate Governance	35	
Material Topic: GHG Emissions & Energy (GRI 302: Energy, GRI 305: Emissions)							
GRI 3: Material Topics 2021	Management approach to GHG emissions and energy	-	3-3	Management of material topics	1.2 Identification and Management of Material Topics	10	



GRI Number	Topic	Sector Standard number	Code	GRI Standards disclosure content	Corresponding chapter	Page number	Omission/ Note
GRI 302	Disclosure of energy topics 2016	-	302-1	Energy consumption within the organization	3.2 Energy Conservation and Carbon Reduction	114	
		-	302-2	Energy consumption outside of the organization	3.2 Energy Conservation and Carbon Reduction	114-	
		-	302-3	Energy intensity	3.2 Energy Conservation and Carbon Reduction	114	
		-	302-4	Reduction of energy consumption	3.2 Energy Conservation and Carbon Reduction	114	
		-	302-5	Reductions in energy requirements of products and services	-	-	None
GRI 305	Disclosure of emissions topics 2016	-	305-1	Direct (Scope 1) GHG emissions	3.2 Energy Conservation and Carbon Reduction	114	
		-	305-2	Energy indirect (Scope 2) GHG emissions	3.2 Energy Conservation and Carbon Reduction	114	
		-	305-3	Other indirect (Scope 3) GHG emissions	3.2 Energy Conservation and Carbon Reduction	114-	
		-	305-4	GHG emissions intensity	3.2 Energy Conservation and Carbon Reduction	114	
			305-5	Reduction of GHG emissions	3.2 Energy Conservation and Carbon Reduction	114	
		-	305-6	Emissions of ozone-depleting substances (ODS)	-	-	The Company does not use substances that deplete the ozone layer
		-	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	-	None
Material Topic: Occupational Health and Safety (GRI 403)							
GRI 3: Material Topics 2021	Management approach to occupational health and safety	-	3-3	Management of material topics	1.2 Identification and Management of Material Topics	10	
GRI 403	Disclosure of occupational health and safety topics management 2018	-	403-1	Occupational health and safety management system	4.2 Employee Workplace Safety and Health	124	
		-	403-2	Hazard identification, risk assessment, and incident investigation	4.2 Employee Workplace Safety and Health	124	
		-	403-3	Occupational health services	4.2 Employee Workplace Safety and Health	124	
		-	403-4	Worker participation, consultation, and communication on occupational health and safety	4.2 Employee Workplace Safety and Health	124	

GRI Number	Topic	Sector Standard number	Code	GRI Standards disclosure content	Corresponding chapter	Page number	Omission/ Note
		-	403-5	Worker training on occupational health and safety	4.2 Employee Workplace Safety and Health	124	
		-	403-6	Promotion of worker health	4.2 Employee Workplace Safety and Health	124	
		-	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.2 Employee Workplace Safety and Health	124	
	Disclosure of occupational health and safety topics 2018	-	403-8	Workers covered by an occupational health and safety management system	4.2 Employee Workplace Safety and Health	124	
		-	403-9	Work-related injuries	4.2 Employee Workplace Safety and Health	124	
		-	403-10	Work-related ill health	4.2 Employee Workplace Safety and Health	124	
Material Topic: Training and Education (GRI 404)							
GRI 3: Material Topics 2021	Management approach to training and education	-	3-3	Management of material topics	1.2 Identification and Management of Material Topics	10	
GRI 404	Disclosure of training and education topics 2016	-	404-1	Average hours of training per year per employee	4.1 Talent Composition	118	
		-	404-2	Programs for upgrading employee skills and transition assistance programs	4.1 Talent Composition	118	
		-	404-3	Percentage of employees receiving regular performance and career development reviews	4.3 Remuneration, Benefits, and Retirement	138	
Material Topic: Customer Service Management & Customer Privacy (GRI 418)							
GRI 3: Material Topics 2021	Management approach to customer service management & customer privacy	-	3-3	Management of material topics	1.2 Identification and Management of Material Topics	10	
GRI 418	Disclosure of customer privacy topics 2016	-	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.2 Customer Service Management	79	
Material Topic: Brand Value (Custom Topic)							
GRI 3: Material Topics 2021	Management approach to brand value	-	3-3	Management of material topics	1.2 Identification and Management of Material Topics	10	
Material Topic: Green Design (Custom Topic)							
GRI 3: Material Topics 2021	Management approach to green design	-	3-3	Management of material topics	1.2 Identification and Management of Material Topics	10	

## Disclosure of Other Topics

Topic-specific Standards: 200 (Economic topics)							
<b>Market Presence</b>							
GRI 202 2016 Disclosure of market presence topics	202-1	Ratios of standard entry level wage by gender compared to local minimum wage			4.3 Remuneration, Benefits, and Retirement	138	



	202-2	Proportion of senior management hired from the local community	4.1 Talent Composition Structure	118	
<b>Indirect Economic Impacts</b>					
GRI 203 2016 Disclosure of indirect economic impacts topics	203-1	Infrastructure investments and services supported	4.4 Promotion of Social Welfare	141	
	203-2	Significant indirect economic impacts	4.4 Promotion of Social Welfare	141	
<b>Procurement Practices</b>					
GRI 204 2016 Disclosure of procurement practice topics	204-1	Proportion of spending on local suppliers	2.1 Fine Quality	78	
<b>Anti-Corruption</b>					
GRI 205 2016 Disclosure of anti-corruption topics	205-1	Operations assessed for risks related to corruption	1.5 Compliance with Laws and Regulations	56	
	205-2	Communication and training about anti-corruption policies and procedures	1.5 Compliance with Laws and Regulations	56	
	205-3	Confirmed incidents of corruption and actions taken	1.5 Compliance with Laws and Regulations	56	
<b>Anti-competitive behavior</b>					
GRI 206 Disclosure of anti-competitive behavior topics	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.5 Compliance with Laws and Regulations	56	
<b>Tax</b>					
GRI 207 2019 Disclosure of tax topics management	207-1	Approach to tax	1.5 Compliance with Laws and Regulations	56	
	207-2	Tax governance, control, and risk management	1.5 Compliance with Laws and Regulations	56	
	207-3	Stakeholder engagement and management of concerns related to tax	1.5 Compliance with Laws and Regulations	56	
GRI 207 2019 Disclosure of tax topics	207-4	Country-by-country reporting	-	-	The Company is not required to use country-by-country reporting
<b>Topic-specific Standards: 300 (Environmental topics)</b>					
<b>Materials</b>					
GRI 301 2016 Disclosure of materials topics	301-1	Materials used by weight or volume	3.1 Materials Management	113	
	301-2	Recycled input materials used	-	-	The Company does not use recycled input materials
	301-3	Reclaimed products and their packaging materials	-	-	The Company does not have reclaimed products and their packaging materials
<b>Water and Effluents</b>					
GRI 303 2018 Disclosure of water and effluents topics management	303-1	Interactions with water as a shared resource	3.3 Water Resource Management	116	
	303-2	Management of water discharge-related impacts	-	-	The Company only works with

					domestic wastewater
GRI 303 2018 Disclosure of water and effluents topics	303-3	Water withdrawal	3.3 Water Resource Management	116	
	303-4	Water discharge	3.3 Water Resource Management	116	
	303-5	Water consumption	3.3 Water Resource Management	116	
Biodiversity					
GRI 304 2016 Disclosure of biodiversity topics	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	-	The Company' s operational sites are not located in protected areas or similar zones; therefore, this is not applicable.
	304-2	Significant impacts of activities, products and services on biodiversity	-	-	
	304-3	Habitats protected or restored	-	-	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	-	
Waste					
GRI 306 2020 Disclosure of waste topics management	306-1	Waste generation and significant waste-related impacts	3.4 Waste Management	117	
	306-2	Management of significant waste-related impacts	3.4 Waste Management	117	
GRI 306 Waste 2020 Topic disclosures	306-3	Waste generated	3.4 Waste Management	117	
	306-4	Waste diverted from disposal	3.4 Waste Management	117	
	306-5	Waste directed to disposal	3.4 Waste Management	117	
GRI 306 Effluents and Waste 2016 Topic disclosures	306-3	Significant spills	3.4 Waste Management	117	
Supplier Environmental Assessment					
OGRI 308 Supplier Environmental Assessment 2016 Topic disclosures	308-1	New suppliers that were screened using environmental criteria	2.3 Supply Chain Management	83	
	308-2	Negative environmental impacts in the supply chain and actions taken	2.3 Supply Chain Management	83	
Topic-specific Standards: 400 (Social topics)					
Employment					
GRI 401 Employment 2016 Topic disclosures	401-1	New employee hires and employee turnover	4.1 Talent Composition Structure	118	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.3 Remuneration, Benefits, and Retirement	138	
	401-3	Parental leave	4.3 Remuneration, Benefits, and Retirement	138	
Labor/Management Relations					
GRI 402 Employment 2016 Topic disclosures	402-1	Minimum notice periods regarding operational changes	4.1 Talent Composition Structure	118	
Diversity and Equal Opportunity					
GRI 405 Diversity and Equal Opportunity 2016 Topic disclosures	405-1	Diversity of governance bodies and employees	4.1 Talent Composition Structure	118	
	405-2	Ratio of basic salary and remuneration of women to men	4.3 Remuneration, Benefits, and Retirement	138	
Non-discrimination					
GRI 406 Non-discrimination 2016 Topic disclosures	406-1	Incidents of discrimination and corrective actions taken	1.5 Compliance with Laws and Regulations	56	
Freedom of Association and Collective Bargaining					
GRI 407 Freedom of Association and Collective Bargaining 2016 Topic disclosures	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	1.5 Compliance with Laws and Regulations	56	
Child Labor					

GRI 408 Child Labor 2016 Topic disclosures	408-1	Operations and suppliers at significant risk for incidents of child labor	1.5 Compliance with Laws and Regulations	56	
<b>Forced or Compulsory Labor</b>					
GRI 409 Forced or Compulsory Labor 2016 Topic disclosures	409-1	Operations and suppliers at significant risk for incidents of forced and compulsory labor	1.5 Compliance with Laws and Regulations	56	
<b>Security Practices</b>					
GRI 410 Security Practices 2016 Topic disclosures	410-1	Security personnel trained in human rights policies or procedures	4.1 Talent Composition Structure	118	
<b>Rights of Indigenous Peoples</b>					
GRI 411 Rights of Indigenous Peoples 2016 Topic disclosures	411-1	Incidents of violations involving rights of indigenous peoples	-	-	No incidents occurred
<b>Local Communities</b>					
GRI 413 Local Communities 2016 Topic disclosures	413-1	Operations with local community engagement, impact assessments, and development programs	4.4 Promotion of Social Welfare	141	
	413-2	Operations with significant actual and potential negative impacts on local communities	4.4 Promotion of Social Welfare	141	
<b>Supplier Social Assessment</b>					
GRI 414 Supplier Social Assessment 2016 Topic disclosures	414-1	New suppliers that were screened using social criteria	2.3 Supply Chain Management	83	
	414-2	Negative social impacts in the supply chain and actions taken	2.3 Supply Chain Management	83	
<b>Public Policy</b>					
GRI 415 Public Policy 2016 Topic disclosures	415-1	Political contributions	-	-	No incidents occurred
<b>Customer Health and Safety</b>					
GRI 416 Customer Health and Safety Topic disclosures 2016	416-1	Assessment of the health and safety impacts of product and service categories	2.2 Customer Service Management	79	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.2 Customer Service Management	79	
<b>Marketing and Labeling</b>					
GRI 417 Marketing and Labeling 2016 Topic disclosures	417-1	Requirements for product and service information and labeling	2.2 Customer Service Management	79	
	417-2	Incidents of non-compliance concerning product and service information and labeling	2.2 Customer Service Management	79	
	417-3	Incidents of non-compliance concerning marketing communications	2.2 Customer Service Management	79	

## Appendix 2. Sustainability Accounting Standards Board (SASB) Index

Industry Category: Infrastructure - Real Estate						
Disclosure topic	Code	Disclosure indicators	Unit	2024 Disclosure status	Corresponding chapter	Page number
Energy Management	IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property sector Formula: energy data coverage rate (%) = (floor area of available energy usage data ÷ total floor area of property) × 100%	Percentage (%) by floor area	(936.14 ÷ 936.14) × 100% = 100% Note: The floor area of the office on Long Da's 18th floor is 409.8 m <sup>2</sup> ; the floor area on the 19th floor is 526.34 m <sup>2</sup>	-	-
	IF-RE-130a.2	By property type: (1) Total energy consumption, including data coverage (2) Percentage of grid electricity consumed (3) Percentage of renewable energy	Joule (GJ), Percentage (%)	The Company (1) Total energy consumption: 5,463.85 GJ (2) 97.69% grid electricity used (3) No renewable energy used	3.2 Energy Conservation and Carbon Reduction	114
	IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	Percentage (%)	The Company's total energy consumption in 2023 was 2,498.24 GJ; the total energy consumption in 2024 was 5,463.85 GJ. In 2024, there was an increase of 118.71% compared to 2023. This increase is primarily because most projects in 2023 were in the structural phase; in 2024, projects were in both the structural and finishing phases, and the number of projects in 2024 has increased compared to 2023, thereby leading to a rise in energy consumption and carbon emissions.	3.2 Energy Conservation and Carbon Reduction	114
	IF-RE-130a.4	By property type: (1) Percentage of eligible portfolio that has an energy rating and	Percentage (%) by floor area	Not applicable	-	-

Industry Category: Infrastructure - Real Estate						
Disclosure topic	Code	Disclosure indicators	Unit	2024 Disclosure status	Corresponding chapter	Page number
		(2) is certified to ENERGY STAR				
	IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Not applicable	<p>Since its establishment, Long Da Corporation has focused on quality, innovation, service, and safety in construction and engineering. At the same time, it fulfills its corporate sustainability responsibilities by actively maintaining positive and constructive interactions with stakeholders including employees, customers, shareholders/investors, and suppliers/contractors, working together to build a sustainable future. In 2023, we established the "Greenhouse Gas, Water Usage, and Waste Reduction Management Policy of Long Da Construction &amp; Development Corporation" and set short-, medium-, and long-term goals. We are committed to effectively reducing carbon emissions in the future, even as construction project volume continues to increase.</p>	-	-

Industry Category: Infrastructure - Real Estate						
Disclosure topic	Code	Disclosure indicators	Unit	2024 Disclosure status	Corresponding chapter	Page number
Water Management	IF-RE-140a.1	(1) Water withdrawal data coverage as a percentage of total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property sector	Percentage (%) by floor area	(1) $(936.14 \div 936.14) \times 100\% = 100\%$ Note: The floor area of the office on Long Da's 18th floor is 409.8 m <sup>2</sup> ; the floor area on the 19th floor is 526.34 m <sup>2</sup> (2) The Company does not utilize water resources with High or Extremely High Baseline Water Stress, therefore usage is 0%.	-	-
	IF-RE-140a.2	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	(1) The Company sourced its water from the Zengwen Reservoir, with 18.884 m <sup>3</sup> water withdrawn in 2024. (2) The Company does not utilize water resources with High or Extremely High Baseline Water Stress, therefore usage is 0%.	3.3 Water Resource Management	116
	IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Percentage (%)	The Company's water withdrawal in 2023 was 7.642 million liters; the water withdrawal for 2024 was 18.884 million liters. In 2024, there was an increase of 147.11% compared to 2023. Due to the higher volume of projects in 2024, water withdrawal was	3.3 Water Resource Management	116

Industry Category: Infrastructure - Real Estate						
Disclosure topic	Code	Disclosure indicators	Unit	2024 Disclosure status	Corresponding chapter	Page number
				greater compared to previous years.		
	IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	Not applicable	<p>To strengthen water resource management and strategy, the following management measures were implemented to maximize available water resources.</p> <ul style="list-style-type: none"> <li>• Pursuing maximum water efficiency</li> <li>• Enhancing the upstream and downstream value chain's awareness and conservation of water resources</li> <li>• Formulating water conservation targets and conducting regular reviews to achieve these water-saving goals</li> <li>• Continuously promoting water conservation programs and effectively implementing water-saving measures</li> <li>• Identifying feasible water-saving measures through routine management and inspections</li> <li>• Promoting water resource education to enhance water</li> </ul>	3.3 Water Resource Management	116



Industry Category: Infrastructure - Real Estate						
Disclosure topic	Code	Disclosure indicators	Unit	2024 Disclosure status	Corresponding chapter	Page number
				literacy among stakeholders <ul style="list-style-type: none"> <li>Promoting water conservation</li> </ul>		
Management of Tenant Sustainability Impacts	IF-RE-410a.1	By property type: (1) Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements and (2) associated leased floor area, by property sector	Percentage (%) by floor area, Square meters (m <sup>2</sup> )	Not applicable	-	-
	IF-RE-410a.2	Percentage of tenants that are separately metered or submetered: (1) Grid electricity consumption (2) Water withdrawals, by property sector	Percentage (%) by floor area	Not applicable	-	-
	IF-RE-410a.3	Discussion of approach to measuring, incentivizing and improving sustainability impacts of tenants	Not applicable	Not applicable	-	-
Climate Change Adaptation	IF-RE-450a.1	Area of properties located in 100-year flood zones, by property sector	Square meters (m <sup>2</sup> )	The Company currently has no properties located in 100-year flood zones.	-	-
	IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Not applicable	The Company referenced the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to disclose climate change-related information and its associated risks and opportunities. The Sustainability Committee is responsible for promoting risk adaptation and management to enhance corporate resilience.	1.6 Climate Change Management	67

Industry Category: Infrastructure - Real Estate						
Disclosure topic	Code	Disclosure indicators	Unit	2024 Disclosure status	Corresponding chapter	Page number
				<p>A situational analysis incorporates extreme climate risks, including typhoons, floods, and changes in temperature and precipitation. The Company also plans to complete the GHG inventory by 2026 to strengthen the foundation of climate management.</p> <p>Climate change not only affects climatic conditions but may also impact operations and consumer behavior. The Company will continue to promote energy-saving and carbon reduction measures to enhance sustainable competitiveness.</p> <p>Furthermore, a comprehensive climate response plan will be developed by thoroughly considering operational strategies and financial impacts. This plan will be continuously reviewed and adjusted to address the challenges posed by environmental changes.</p>		

Activity Metrics	Code	Measurement unit	2024 Disclosure status
Number of assets, by property sector	IF-RE-000.A	Number	The Company's asset types include building sales and construction work. In 2024, a total of 1,476 units were under construction, of which 280 units had completed ownership transfer (title transfer). There were six construction projects, with two projects completed in 2024.
Leasable floor area, by property sector	IF-RE-000.B	Square meters (m <sup>2</sup> )	Not applicable
Percentage of indirectly managed assets, by property sector	IF-RE-000.C	Percentage (%) by floor area	In 2024, there were a total of 1,476 housing units under construction, of which 280 units underwent ownership transfer, accounting for 18.97%. There were a total of six construction projects with two projects completed, accounting for 33.33%.
Average occupancy rate, by property sector	IF-RE-000.D	Percentage (%)	Not applicable

## Appendix 3. Climate-Related Information of Listed Companies

Risks and opportunities posed by climate change to the Company and the relevant measures taken by the Company	Corresponding chapters/sections	Page number
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	1.6 Climate Change Management	67
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	1.6 Climate Change Management	67
3. Describe the financial impact of extreme weather events and transformative actions.	1.6 Climate Change Management	67
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	1.6 Climate Change Management	67
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	-	
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	-	
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	-	
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	-	
9. Greenhouse gas inventory and assurance status (separately fill out in points 1-1 and 1-2 below).	1-1 Greenhouse Gas Inventory and Assurance Status	161
	1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans	163

## 1-1 Greenhouse Gas Inventory and Assurance Status

<p>Basic information of the company</p> <ul style="list-style-type: none"> <li>□ Capital of NT\$10 billion or more, iron and steel industry, or cement industry</li> <li>□ Capital of NT\$5 billion or more but less than NT\$10 billion</li> <li>■ Capital of less than NT\$5 billion</li> </ul>	<p>Minimum required disclosure under the Sustainable Development Roadmap for TWSE/TPEX Listed Companies</p> <ul style="list-style-type: none"> <li>■ Inventory for parent company only</li> <li>□ Inventory for all consolidated entities</li> <li>□ Assurance for parent company only</li> <li>□ Assurance for all consolidated entities</li> </ul>
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### 1-1-1 Greenhouse gas inventory information

Describe the emission volume (metric tons CO <sub>2</sub> e), intensity (metric tons CO <sub>2</sub> e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.						
Item	Year	2023			2024	
		Parent company	Subsidiaries	Total	Parent company	Subsidiaries
Scope 1: Total Emissions (Metric tons CO <sub>2</sub> e)		24.36	-	24.36	9.11	-
Scope 1: Intensity (Tons CO <sub>2</sub> e/NT\$ millions)		0.0056	-	0.0056	0.0015	-
Scope 2: Total Emissions (Metric tons CO <sub>2</sub> e)		297.11	-	297.11	427.67	-
Scope 2: Intensity (Tons CO <sub>2</sub> e/NT\$ millions)		0.0681	-	0.0681	0.0684	-
Scope 1 + Scope 2: Total Emissions		321.47	-	321.47	436.78	-
Scope 1 + Scope 2: Intensity (metric tons CO <sub>2</sub> e/million yuan)		0.0736	-	0.0736	0.0699	-
<p>Note 1: Direct emissions (scope 1, i.e., emissions directly from sources owned or controlled by the Company) and indirect energy emissions (scope 2, i.e., indirect greenhouse gas emissions from electricity, heat, or steam).</p> <p>Note 2: The data coverage for direct emissions and indirect energy emissions shall be handled in accordance with the schedule stipulated in Article 4-1, Paragraph 2 of the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" (hereinafter referred to as the Rules). Other indirect emissions information may be voluntarily disclosed.</p> <p>Note 3: Greenhouse gas inventory standards: According to the greenhouse gas inventory schedule, Long Da Corporation is not yet required to conduct inventories for its subsidiaries. The greenhouse gas emissions for 2023 and 2024 will be self-inventoried and disclosed accordingly.</p> <p>Note 4: The intensity of greenhouse gas emissions is calculated based on revenue (in million New Taiwan Dollars), is as follows: 4,366 million revenue in 2023; 6,251 million revenue in 2024.</p> <p>Note 5: This increase is primarily because most projects in 2023 were in the structural phase; in 2024, projects were in both the structural and finishing phases, and the number of projects in 2024 has increased compared to 2023, thereby leading to a rise in energy consumption and carbon emissions. Revenue in 2024 has also increased correspondingly. From the perspective of overall emission intensity assessment, the greenhouse gas emission intensity has decreased compared to 2023.</p>						

## 1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years, including the scope of assurance, assurance institutions, assurance standards, and assurance opinions.

The Company has completed the voluntary greenhouse gas (GHG) inventory for 2021 to 2024. Currently, in accordance with the "Sustainable Development Roadmap of TWSE- and TPEx-listed Companies" established by the Financial Supervisory Commission, the Company will formulate a GHG inventory plan and conduct external assurance in the future to ensure progress in sustainable development and compliance with the relevant requirements of the competent authorities. The GHG inventory of the parent company is scheduled to be conducted in 2026, with verification expected to be completed in 2028. Furthermore, the GHG inventory for consolidated subsidiaries is planned for 2027, with verification expected to be completed in 2029.

Note 1: The procedures shall be conducted in accordance with the schedule stipulated in Article 4-1, Paragraph 3 of the Rules.

Note 2: The assurance institutions shall meet the directions regarding assurance of sustainability reports prescribed by the TWSE and the TPEx.

Note 3: The disclosure content can be referred to on the TWSE Corporate Governance Center website.

## 1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

Basic information of the company	Minimum required disclosure under the Sustainable Development Roadmap for TWSE/TPEx Listed Companies
□ Capital of NT\$10 billion or more, iron and steel industry, or cement industry	□ 2025 Disclosures of Reduction Targets, Strategies, and Specific Action Plans
□ Capital of NT\$5 billion or more but less than NT\$10 billion	□ 2026 Disclosures of Reduction Targets, Strategies, and Specific Action Plans
■ Capital of less than NT\$5 billion	■ 2027 Reduction Targets, Strategies, and Specific Action Plans

GHG emissions target setting and related measures are as follows:

GHG emissions and reduction strategies
<ol style="list-style-type: none"> <li>1. The Company's future quantitative management target for energy conservation and carbon reduction: The goal is to complete the greenhouse gas inventory by 2026. Despite the continued increase in construction project volume, the Company aims to effectively reduce the proportion of carbon emissions.</li> <li>2. Reduce waste generation and total carbon emissions.</li> <li>3. Implement energy-saving measures from three major aspects: air conditioning systems, electrical lighting, and other electricity usage. Regularly inspect energy-consuming equipment and carry out replacements to reduce greenhouse gas emissions.</li> <li>4. By improving construction methods and utilizing new materials, the aim is to reduce the proportion of waste generated.</li> <li>5. In response to global climate change, the stabilization of water supply has become a challenge faced by countries worldwide. The Company, in order to fulfill its social responsibility and respond to the global issue of water resource scarcity, aims to take concrete actions to jointly face the challenges of climate change with global enterprises.</li> <li>6. Construction sites shall develop water conservation plans and establish simple water recycling measures to minimize water usage as much as possible.</li> </ol>
GHG Reduction Targets
<p>Short-term Goal:</p> <ol style="list-style-type: none"> <li>1. After annually completing the greenhouse gas inventory and confirming the total emissions for the previous year, the Implementation Committee shall conduct data quality management for that year's data and formulate reduction targets.</li> <li>2. Senior executives report to the Chairman on the selection of construction methods and building materials, prioritizing materials that have environmental certification. The design approach should primarily focus on reducing material waste to achieve the goal of reducing carbon emissions.</li> <li>3. Reducing supply chain carbon emissions: Super high-rise building formwork projects use aluminum formwork on standard floors, with a usage ratio of 50%.</li> </ol> <p>Medium to long-term goal: Considering factors such as business performance growth, the medium to long-term goal is to effectively utilize improvement measures to reduce annual GHG emission by 0.1% to 1%.</p>



## 2024 Achievement of Reduction Targets

Regarding greenhouse gas emissions, the Company considers business growth as a key factor for medium- to long-term development. Therefore, it has set a medium- to long-term carbon reduction target of reducing annual GHG emission by 0.1% to 1%. According to the inventory results, the GHG emission intensity was 0.0736 tons of CO<sub>2</sub>e in 2023, and 0.0699 tons of CO<sub>2</sub>e in 2024, representing a reduction of 0.0037 tons of CO<sub>2</sub>e, or a decrease of 5.03%.

Although the Company's GHG inventory varies due to different construction phases and new projects commencing in 2024, resulting in an increase in both the inventory and revenue, the overall emission intensity assessment shows that the GHG emission intensity has decreased compared to 2023.

Currently, the company's main construction work involves formwork engineering. Aluminum formwork has been progressively introduced on a case-by-case basis, effectively helping to reduce construction site waste generation. In the future, the Company will continue to focus on and evaluate the feasibility of energy-saving and environmentally friendly construction methods, and persist in promoting reduction management policies across various environmental aspects such as greenhouse gases, water usage, and waste, in order to advance toward the goal of sustainable operations.

Note 1: The procedures shall be conducted in accordance with the schedule stipulated in Article 4-1, Paragraph 3 of the Rules.

Note 2: The base year shall be the fiscal year in which the greenhouse gas inventory is completed based on the consolidated financial reporting. For example, according to Article 4-1, Paragraph 2 of these operational guidelines, a company with capital of NT\$10 billion shall complete the inventory for its 2024 annual consolidated financial report in 2025, so the base year will be 2024 by 2025. Therefore, the base year is 2024. If a company has disclosed its inventory in its consolidated financial report in an earlier year, it may take the earlier fiscal year as its base year. Also, the data for the base year may be calculated based on a single fiscal year or the average of multiple fiscal years.

Note 3: The disclosure content can be referred to on the TWSE Corporate Governance Center website.