2025 LONG DA CONSTRUCTION & DEVELOPMENT CORPORATION

ESG Sustainability Report

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0 Introduction

0.1 About this Report

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 2025. 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 this 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 January 2026.

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 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 2026 Sustainability Report is the third sustainability report prepared by the Company. The information disclosure period covers the fiscal year 2025 (January 1, 2025, to December 31, 2025). 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, 2025, as well as after December 31, 2025.

- Previous Edition: August 2025
- Current Edition: August 2026
- Next Edition: August 2027

Contact Information

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Official Website

0.2 Expectations of Management

Expectations of the Chairman

Since its establishment in 1982, LongDa Construction has upheld its commitment to "delivering quality in the most delicate places" for 44 years.

In response to the impacts of global inflation, rising interest rates, and the central bank's lending policy adjustments, the Company faces increasingly intense competition. Nevertheless, the Company has always believed that architecture is not merely about creating physical spaces;

it must also incorporate homebuyers' living needs and contribute to Taiwan's goal of achieving net-zero emissions and carbon reduction.

In its architectural development and planning, in addition to introducing the Green Building Label and Intelligent Building Label, the Company, with the support of the Board of Directors, has progressively adopted Artificial Intelligence (AI) and Building Information Modeling (BIM) in project management and construction.

These technologies help enhance operational efficiency, strengthen construction quality management, implement environmentally friendly practices,

and drive the Company's technological transformation and upgrading.

Looking ahead, the Company will work hand in hand with its employees, customers, and society to create comfortable, friendly, and sustainable living spaces for Long Da's customers. By integrating ESG sustainability goals into its business strategies, the Company aims to create greater value for Long Da.

Chairman

Chen,Wu-Tsung

President's Commitment: Turning Vision into Action and Building a Sustainable Construction Industry through Precise Execution

The implementation of sustainable development depends on concrete actions and consistent execution. In response to the rapidly changing environment of the construction industry, the Company continues to refine its management systems while actively adopting digital tools, such as Artificial Intelligence (AI) and Building Information Modeling (BIM), as key enablers for enhancing operational efficiency and construction quality.

In the short term, the management team will continue to strengthen the practical application of AI and BIM in engineering planning, construction management, and quality inspection processes. These technologies will help employees reduce repetitive tasks, minimize human errors, monitor project progress and quality in real time, and improve overall operational efficiency and construction quality.

Over the medium term, the Company will progressively integrate the engineering and management data accumulated through AI and BIM and introduce a more systematic management approach. This will serve as an important basis for decision-making in quality management, occupational safety management, and risk control, while promoting cross-functional collaboration so that sustainability and operational efficiency are simultaneously reflected in the Company's operating performance.

From a long-term development perspective, I expect the Company to continuously deepen its digital and sustainability transformation, integrating the application of AI and BIM into its organizational capabilities and corporate culture, so that technology becomes a key driver supporting sustainable operations and quality enhancement. Through the collective efforts of all employees, we will progressively establish a sustainable construction enterprise with long-term competitiveness and social responsibility, generating positive impacts for the Company, society, and the environment.

President

洪茂源

Hung,Mao-Yuan

0.3 About Long Da Construction

Management of Material Topics

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.	**Primary affected parties**	Long Da (caused) Customers (enabling) Financial institutions (enabling) Shareholders and other investors (directly related)
Influence and impact	Economy: 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	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. 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. 3. In the event of unsatisfactory operating conditions, market information shall be collected and effective implementation strategies shall be formulated to ensure the achievement of strong market performance.		
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	Monthly review meetings are held to regularly evaluate and review performance outcomes.		

Performance and adjustments	1. Internal controls are implemented through operational plans. 2. The risk assessment results have been compiled into a report and submitted to the Board of Directors for review.

Long Da Company Profile

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
Paid-in capital	NT$2,191,971,800
Principal	Chen Wu-Tsung
Number of employees	95
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.
Company exterior	

Deadline: April 1, 2026

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

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$2,000 approved by the National Taxation Bureau of Kaohsiung, Ministry of Finance for the purchase of air conditioners.

Consolidated Financial Statements of Long Da Construction			
Item/Year	**2023**	**2024**	**2025**
Operating revenue (NT$ thousand)	4,365,571	6,251,438	5,452,084
Operating cost (NT$ thousand)	2,978,114	4,698,195	3,647,281
Gross profit (NT$ thousand)	1,387,457	1,553,243	1,804,803
Operating profit and loss (NT$ thousand)	964,431	1,091,757	1,341,883
Non-operating income and expenses (NT$ thousand)	11,369	9,352	21,738
Net income before tax (NT$ thousand)	975,800	1,101,109	1,363,621
Net income after tax for the period (NT$ thousand)	808,367	855,437	1,087,811

Total comprehensive income for the period (NT$ thousand)	805,522	857,747	1,090,659
Earnings per share (NT$)	3.69	3.90	4.96
Employee benefits amount (NT$ thousand)	13,709	10,262	5,549
Dividends (NT$ thousand)	482,234	657,592	832,950
Employee salaries (including employee benefits) (NT$ thousand)	171,324	173,614	159,037
Economic value retained (NT$ thousand)	628,430	515,702	510,099
Payments to providers of capital (NT$ thousand)	482,234	657,592	832,950
Payments to government (NT$ thousand)	97,267	204,340	292,222
Community investments (NT$ thousand)	8,202	1,995	4,946

Note:

1. Payments to providers of capital refer to dividends distributed to all shareholders.
2. Payments to the government refer to all taxes (including business tax, income tax, and property tax) as well as fines.
3. 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, representing the total cost of benefits provided to employees in non-monetary form (For 2023 and 2024, the amounts include meal expenses, training expenses, and other related costs).
4. Community investments refer to donations and contributions.
5. The currency is the New Taiwan dollar.
6. Economic value retained: "direct economic value generated" less "economic value distributed".

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.

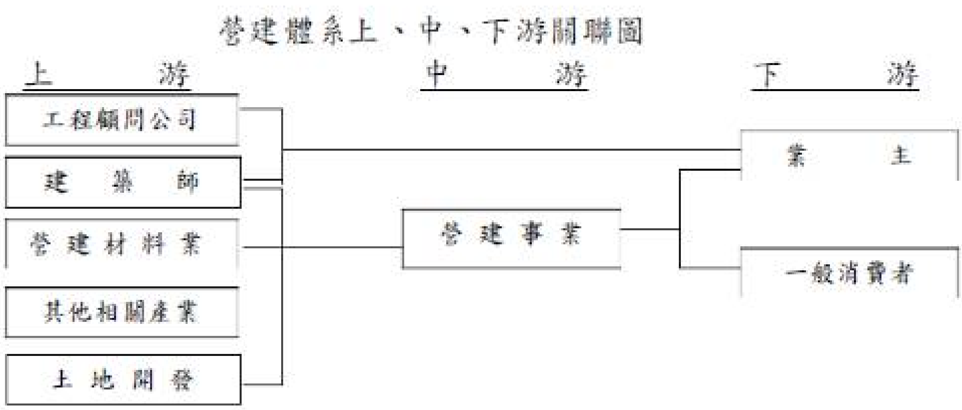
Investor Relations Section	

Sustainable Value Chain

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 ● 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. ● Architect: Responsible for the engineering design and construction supervision of the building.
	Construction Materials Industry: ● Iron and Steel Industry: Supply steel bars, steel frames and other raw materials for civil engineering and construction engineering structures. ● Cement and Gravel Industry: Supply cement, concrete and other raw materials for civil engineering and construction engineering structures. ● 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. ● 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.
	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.

Upstream, Midstream, and Downstream Supply Chain Diagram



營建體系上、中、下游關聯圖	Construction Industry Upstream, Midstream, and Downstream Relationship Diagram
上游	Upstream
中游	Midstream

下游	Downstream
工程顧問公司	Engineering Consultants
業主	Owner
建築師	Architect
營建材料業	Construction Materials Industry
營建事業	Construction Industry
一般消費者	General Consumers
其他相關產業	Other Related Industries
土地開發	Land Development

Core Business

Products/Services				
Product or service items	Sales area	Customer type	Sales amount	Sales unit
Property development and sales revenue	Taiwan	General public	4,944,795	NT$ thousand
Revenue from construction	Taiwan	Government agencies/private enterprises	478,492	NT$ thousand
Note: Long Da Corporation's website (classic construction projects, best-selling construction projects): https://www.longda.com.tw/project.php				

Business Philosophy

Long Da Construction's Four Major Business Philosophies	
Quality	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. Every person, every hand, every movement, every process is the key to quality. 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." 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.
Innovation	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. 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.
Safety	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. "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.
Service	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. 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!

0.4 Sustainability Commitment and Targets

		Short-term (1-3 years):	Medium-term (3-10 years)	Long-term (over 10 years)	Performance results in 2025
E-Environmental sustainability	Environmental aspect	● The Implementation Committee will continue to implement annual data quality management and develop reduction targets. ● Priority will be given to the selection of building materials with environmental certification, and design considerations should focus on minimizing material waste as a priority in order to achieve the goal of reducing carbon emissions.	● Taking operational and cost factors into consideration, the Company will make effective use of various improvement measures to reduce annual greenhouse gas emission intensity by 0.1-1% as a medium-to long-term target.	● Taking operational and cost factors into consideration, the Company will make effective use of various improvement measures to reduce annual greenhouse gas emission intensity by 0.1-1% as a medium-to long-term target.	● All new construction projects in 2025 achieved 100% design compliance and continued to optimize energy-saving and carbon-reduction measures to enhance building performance, while balancing regulatory requirements with Sustainable Development Goals (SDGs).
S-Serving society	Social responsibility	● Committed to fostering harmonious relationships with communities surrounding construction projects and operating site, as well as protecting environment, through the regular convening of community meetings. ● Committed to supporting disadvantaged families through the regular	● Committed to supporting disadvantaged families through the regular donation of supplies and other essential items. ● Providing scholarships to economically disadvantaged students to encourage them. ● Committed to establishing industry–academia collaboration agreements	● Committed to supporting disadvantaged families through the regular donation of supplies and other essential items. ● Providing scholarships to economically disadvantaged students to encourage them. ● Committed to establishing industry–academia collaboration agreements with several	● In 2025, the Company donated a total of NT$4,528,358 to social welfare activities. ● In 2025, there were no incidents of discrimination, child labor, or forced labor.

		donation of supplies and other essential items. ● Providing scholarships to economically disadvantaged students to encourage them. ● Committed to establishing industry–academia collaboration agreements with universities, providing students with early practical experience. ● Committed to safeguarding employees' psychological well-being and contributing to social stability, with the short-term objective of maintaining zero incidents of discrimination, child labor, and forced labor.	with several educational institutions. ● We maintain an environment free from discrimination, child labor, and forced labor.	educational institutions. ● We maintain an environment free from discrimination, child labor, and forced labor.	
G-Corporate governance	**Corporate Governance**	● Convene the Corporate Sustainable Development Committee annually and regularly report to the Board of Directors. ● The Board of Directors regularly reviews and approves the Sustainability Report prior to its issuance to demonstrate accountability.	● Conduct annual supplier evaluations. ● Continue to promote sustainability concepts and advocacy.	● Conduct annual supplier evaluations. ● Continue to promote sustainability initiatives to ensure that all employees and suppliers understand their importance.	● In 2025, 100% of suppliers passed the evaluation.

		● Conduct annual supplier evaluations.			
	Customer service	● The Company aims to achieve a 20% reduction in customer complaints and to avoid disclosing customers' personal information externally without their consent.	● The Company aims to achieve a 50% reduction in customer complaints and to avoid disclosing customers' personal information externally without their consent.	● The Company aims to achieve a 95% reduction in customer complaints and to avoid disclosing customers' personal information externally without their consent.	● In 2025, the Company recorded two customer complaints. By remaining committed to customer service excellence, the Company enhances customer trust and strengthens its brand reputation.
	Craftsmanship heritage	● Continue to promote the company's brand and strengthen its management philosophy while increasing brand exposure. ● Utilize multiple channels such as the internet, mobile applications, shareholders' meetings, and investor conferences to continuously communicate with stakeholders. ● Regularly conduct internal training sessions to strengthen brand identity.	● Increase brand visibility through public welfare initiatives or participation in social issues. ● With a brand-oriented approach, promote Long Da Construction's branding plan to ensure that all stakeholders understand the brand philosophy.	● Continue to strengthen the operation of the Board of Directors. ● Integrate internal resources to achieve comprehensive integration at all levels, establish a strong trust relationship with customers, and build sustainable brand value.	● Compared to 2024, 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.
	People-oriented approach	**Employee competencies:** ● Provide at least 16 hours of training per employee per year and continue to implement on-	**Employee competencies:** ● Provide at least 17 hours of training per employee per year (with enhanced focus on professional	**Employee competencies:** ● Provide at least 18 hours of training per employee per year (foster a culture of organizational	**Employee competencies:** ● The average training hours per employee reached 16.4 hours. ● Total external training hours

		the-job training programs. **Employee safety:** ● Establish an occupational health and safety management system. ● Complete 100% of occupational health and safety education and training for employees and subcontractors, covering all high-risk construction site operations. ● Establish an accident reporting and improvement mechanism. ● Reduce occupational accidents to: mild <5 incidents/year, moderate <4 incidents/year, major casualties <0 incidents/year.	and managerial competency development). **Employee safety:** ● Cultivation of talents in the environmental, safety and health fields. ● Continue to cultivate the safety culture of all employees. ● Collaborate with academia and the industry to develop and promote innovative safety construction technologies, thereby raising overall industry standards. ● Reduce occupational accidents to: mild <3 incidents/year, moderate <2 incidents/year, major casualties <0 incidents/year. (Moderate occupational accidents are defined as the following: requiring hospitalization for three days or more for treatment).	learning). **Employee safety:** ● Expand occupational health and safety management to the supply chain and assist subcontractors and suppliers with improving safety standards. ● Reduce high-risk manual operations. ● Continue to disclose occupational safety and health performance openly and transparently to ensure that objectives align with stakeholder needs. ● Reduce the incidence rate of occupational accidents in the workplace and achieve zero fatal accidents.	for employees reached 1,557 hours. **Employee safety:** ● In 2025, a total of one mild and two moderate occupational accident occurred, achieving a 100% success rate for the short-term goal.

0.5 ESG Performance Highlights and SDGs

E-Environmental Aspect
No significant fines or compensations incurred due to violations of environmental protection regulations in 2025
Introduction of aluminum alloy system formwork in 2025 to implement low-carbon sustainable construction
S-Social Aspect
No forced labor violations in 2025
No child labor in 2025
No cases of discrimination in 2025
No incidents of information leakage, theft, or loss of customer data in 2025
In 2025, the average score for customer satisfaction with after sales service was **9.8** out of 10.
A total of 50 suppliers in 2025 with 100% compliance evaluation results
Total expenditures for public welfare activities in 2025 was NT$**4,528,328**
G-Governance Aspect
No significant fines or compensations incurred due to violations of regulations in 2025
No labor disputes or violations of freedom of association or collective bargaining in 2025
No violations involving rights of indigenous peoples in 2025
No lawsuits arising from anti-competitive behavior, anti-trust, and monopoly practices in 2025
No incidents of corruption occurred in 2025
No violations of ethics or dishonesty occurred in 2025

SDG Results

The United Nations Sustainable Development Goals (SDGs) comprise 17 Goals and 169 Targets, serving as the global development framework for the period from 2016 to 2030. Long Da Construction's sustainability practices specifically address nine targets of the United Nations Sustainable Development Goals (SDGs).

	
	Goal description: End poverty in all its forms everywhere.
	2025 results: A cumulative donation of NT$**350,000** was made to support social welfare and assistance programs for disadvantaged groups, including children, the elderly, and vulnerable populations.
	Goal description: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
	2025 results: 1. A cumulative donation of NT$**700,000** was made to support education and learning initiatives, including school education, reading promotion and talent development. 2. Total external training hours for employees reached **1,557** hours, continuously enhancing professional competencies and job-related skills while promoting talent development and lifelong learning.
	Goal description: Ensure access to affordable, reliable, sustainable and modern energy for all
	2025 results: 1. Energy-efficient lighting systems and high-efficiency equipment were introduced to improve energy efficiency and building energy-saving performance. 2. Water-saving devices certified by the Ministry of Economic Affairs were installed throughout the building to enhance water efficiency and reduce resource consumption.
	Goal description: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

8 DECENT WORK AND ECONOMIC GROWTH	2025 results: 1. The Company did not use nationality as a hiring criterion, ensuring equal employment opportunities for all individuals regardless of nationality or ethnicity. 2. 100% of raw material procurement was sourced locally. 3. Occupational health and safety management systems were implemented. No major occupational accidents occurred in 2025, continuously fostering a safe and healthy working environment.
10 REDUCED INEQUALITIES	Goal description: Reduce inequality within and among countries.
	2025 results: 1. Implemented human rights and anti-discrimination policies, ensuring no differentiation based on gender, age, race, or other factors, and fostering a fair and inclusive working environment.
11 SUSTAINABLE CITIES AND COMMUNITIES	Goal description: Make cities and human settlements inclusive, safe, resilient and sustainable.
	2025 results: 1. Strengthened building safety and structural resilience through geological drilling and third-party structural review mechanisms. 2. Introduced smart community designs, including intelligent access control, vehicle lane recognition, and Fiber-to-the-Home (FTTH), to enhance residential convenience and community management efficiency. 3. Implemented barrier-free design and community safety planning to create a friendly and secure living environment.
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Goal description: Ensure the implementation of sustainable consumption and production patterns.
	2025 results: 1. Established a waste statistics and waste intensity (tons/ping) management system for each construction project, using 2025 as the base year, with annual tracking and performance evaluation to commence from 2026. 2. Promoted aluminum formwork construction methods and source reduction measures. The waste intensity of the Gangshan Xinyi Section project (aluminum formwork) was 0.145 tons/ping, which is better than the overall project average of 0.229 tons/ping. 3. Continuously promoted waste sorting, resource recycling, and disposal reporting management to reduce the environmental and ecological impact of construction activities on surrounding communities.
	Goal description: Take urgent action to combat climate change and its impacts.

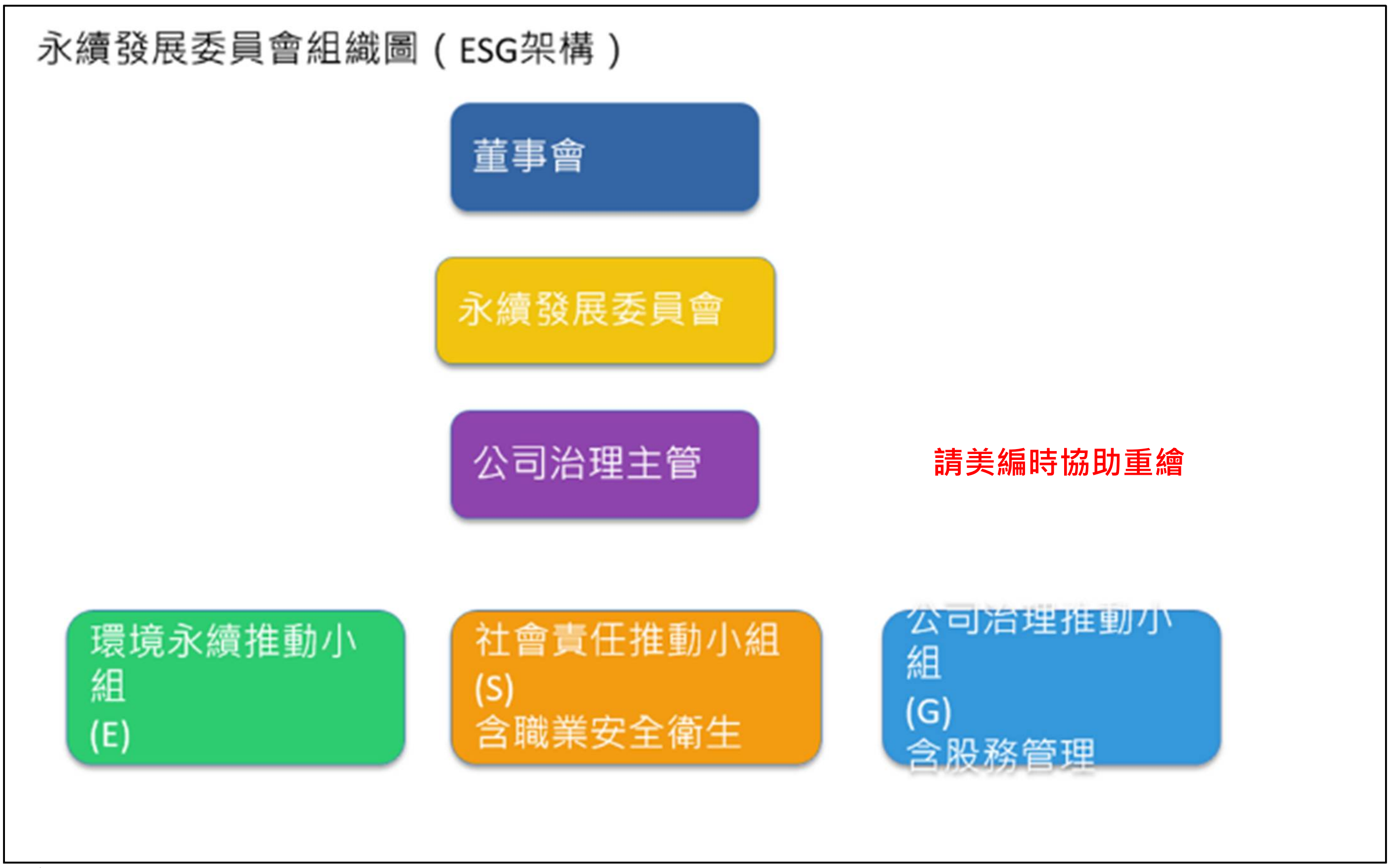
13 CLIMATE ACTION	2025 results: 1. Roof greening and courtyard landscaping designs were promoted to reduce the urban heat island effect and enhance building environmental quality. 2. Building Information Modeling (BIM) technology was introduced for construction simulation and clash detection to reduce rework and material waste, improving resource efficiency. 3. Aluminum formwork construction methods and source reduction measures were implemented to reduce the use of single-use formwork and the generation of construction waste.
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Goal description: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.
	2025 results: 1. Land development projects were implemented in accordance with internal control procedures and the "Regulations Governing the Acquisition and Disposal of Assets," and were submitted to the Board of Directors for review and approval. 2. Legal review, managerial authorization, and third-party professional review mechanisms were adopted to strengthen risk management in land development and construction projects. 3. Proper waste disposal and reporting procedures were implemented, with no major environmental regulatory violations in 2025. 4. Integrity management and regulatory compliance practices were continuously promoted to strengthen corporate governance and operational transparency.

1.Collaborating Toward a Sustainable Future

1 Collaborating Toward a Sustainable Future

1.1 Sustainability Issues

Sustainable Development Committee



永續發展委員會組織圖(ESG 架構)	Organizational Chart of the Sustainable Development Committee (ESG Framework)
董事會	Board of Directors
永續發展委員會	Sustainable Development Committee
公司治理主管	Corporate Governance Officer
環境永續推動小組	Environmental Sustainability Promotion Task Force
社會責任推動小組	Social Responsibility Promotion Task Force
公司治理推動小	Corporate Governance Promotion Task Force
含職業安全衛生	(Includes Occupational Health and Safety)
含股務管理	(Includes Shareholder Service Management)

Sustainable Development Governance and Management Mechanisms

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.

Sustainability Governance Framework and Division of Responsibilities

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.

(I) Board of Directors

The Board of Directors serves as the Company's highest supervisory body for sustainable development. Its primary responsibilities include:

- Approving sustainability policies, management systems, and implementation plans
- Overseeing the Company's implementation of sustainable development initiatives and fulfillment of its management responsibilities
- Regularly reviewing the Committee's implementation results and providing oversight and guidance
- Ensuring the completeness and accuracy of sustainability-related disclosures

(II) Sustainable Development Committee

- The Sustainable Development Committee is responsible for reviewing and overseeing the Company's sustainability policies. Its primary responsibilities include:
- Formulating and revising policies and management systems related to sustainable development and corporate social responsibility
- Supervising the implementation of sustainability policies and action plans
- Regularly evaluating implementation performance and reporting the results to the Board of Directors
- Reviewing and approving the sustainability report and greenhouse gas inventory report
- Undertaking other matters assigned by the Board of Directors
- Resolutions adopted by the Committee are implemented by the relevant departments and working groups. The Corporate Governance Officer is responsible for coordinating, integrating, and tracking implementation results, which are submitted to the Board of Directors after review by the Committee.

(III) Senior Management

The Corporate Governance Officer, together with the relevant management departments, is responsible for the planning, implementation, and cross-functional coordination of sustainability-related initiatives. Each department carries out the tasks assigned in accordance with the resolutions of the Committee and regularly reports implementation results to facilitate oversight by senior management and the Board of Directors.

Sustainability Due Diligence Mechanism

In accordance with the "Sustainable Development Best Practice Principles," the Company conducts sustainability-related due diligence and, based on the principle of materiality, has established the following systematic management process:

(I) Implementation Procedures

- Issue identification: Identify ESG-related risks and issues relevant to the Company's operations
- Risk assessment: Assess the impacts on operations, financial performance, and stakeholders
- Management and response: Establish relevant management systems and improvement measures
- Monitoring and review: Regularly review implementation performance and adjust strategies

- Disclosure and reporting: Disclose relevant information in the Annual Report or Sustainability Report and report to the Board of Directors

(II) Implementation Frequency

- The Sustainable Development Committee convenes at least one meeting each year to review implementation results
- Reviews and adjustments are conducted in a timely manner in response to material issues or changes in applicable regulations
- The overall implementation status is reported to the Board of Directors at least once each year.

Sustainability Report Approval Mechanism

The Company's Sustainability Report and the material sustainability topics disclosed therein are subject to review by senior management and must be submitted to the Sustainable Development Committee and the Board of Directors for review and approval prior to public release. This approval process is explicitly stipulated in the Company's "Sustainability Information Management Regulations" and has been incorporated into the internal control system to ensure the accuracy and completeness of sustainability disclosures and the effective fulfillment of governance responsibilities.

I. Approval Hierarchy and Division of Responsibilities

The preparation, review, and publication of the Company's sustainability information are carried out in accordance with the following governance structure and allocation of responsibilities:

- **Responsible Departments**

  Responsible for collecting, consolidating, and preparing sustainability information within their respective areas of responsibility, and conducting preliminary assessments of the risks, impacts, and management approaches related to material topics.

- **Heads of Departments**

  Responsible for reviewing and verifying the sustainability information provided by their respective departments to ensure the completeness and reasonableness of the underlying data sources.

- **Management Department**

  Responsible for coordinating and integrating sustainability information from all departments, overseeing the overall report structure, content compilation, and consistency control.

- **Senior Management (President and Chairman)**

  Responsible for reviewing the Sustainability Report in its entirety and confirming its alignment with the Company's business strategy and risk management direction.

- **Sustainable Development Committee**

  Responsible for reviewing the contents of the Sustainability Report and the results of the material topic assessment, confirming the appropriateness of material issues, risk assessments, and management strategies, while strengthening cross-functional integration and governance oversight.

- **Board of Directors**

  As the Company's highest decision-making body, the Board of Directors conducts the final review of the Sustainability Report and its material topics in accordance with its sustainability governance responsibilities. The report may only be publicly released upon approval by the Board.

2025 Implementation Results of the Sustainability Development Committee	

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 three major steps: "understanding the organizational context," "assessing the significance of impacts," and "reporting on sustainability issues."

Steps to Identifying Material Topics for Long Da in 2025		
Item	**Description**	
STEP 1 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 **38** sustainability issues encompassing **three major** dimensions: economic, environmental, and social.	**3 major sustainability dimensions 38 sustainability issues**

STEP 2 **Assessing impact significance**	For the Company's 2025 material sustainability topic identification process, the assessment was conducted based on the results of the 2024 evaluation and updated in accordance with the Company's operating conditions during the reporting year. Through cross-functional meetings, the Company incorporated the perspectives of external experts and senior management to comprehensively evaluate the significance of each topic. The assessment process considered the three dimensions of economic, environmental, and social (including human rights) impacts, analyzing both the actual and potential impacts of each topic. The Sustainability Accounting Standards Board (SASB) Standards were referenced as supporting guidance, and both impact severity and likelihood of occurrence were taken into account in the overall assessment. Following the review process, a total of nine material sustainability topics were identified and confirmed for 2025.	**9 material sustainability issues Consolidated into 7 material topics**
STEP 3 **Public reporting on sustainability issues**	External experts conducted a comprehensive assessment with senior management based on the nature of the issues, ultimately consolidating the 9 major sustainability issues into 7 material topics. We then communicate and respond to stakeholders through the sustainability report.	

In 2025, a total of nine 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." Taking into consideration the interrelationships among these topics, "Customer Service Management" and "Customer Privacy" were consolidated into a single material topic, while "Greenhouse Gas Emissions" and "Energy" were integrated under a unified management approach, resulting in a final total of seven material topics. The Company will continue to enhance its management practices and disclose the management approach and performance information for each material topic in future Sustainability Reports.

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	

Stakeholder Identification and Communication

In the Company's 2025 stakeholder identification process, the assessment was conducted by reviewing the 2024 identification results and referring to stakeholder categories defined in sustainability reports of peer companies and the GRI Standards. Through cross-functional meetings, department heads jointly reviewed the relevance of each stakeholder group to the Company's operations and consolidated the scope of stakeholders.

In addition, in accordance with the AA1000 Stakeholder Engagement Standards (AA1000 SES), the Company applied the five principles of "dependency, responsibility, influence, diverse perspectives, and tension," and incorporated external expert input to evaluate actual and potential positive and negative impacts. Following discussions and confirmation by senior management and departmental heads, six key stakeholder groups were identified as primary engagement targets, including "shareholders and other investors," "customers," "suppliers/contractors," "employees and other workers," "financial institutions," and "government agencies."

To maintain strong stakeholder relationships, the Company has established diversified communication channels tailored to the characteristics of each stakeholder group, actively collects feedback, and responds to their concerns. The relevant communication methods are presented in the table below:

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 customer relationship management.	● Meetings ● Contractor evaluations ● Long Da Safety and Health Family Education and Training ● Factory visits ● Email ● Periodic sales meetings	● Monthly ● Annually ● Non-periodic	● 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. ● In 2025, a total of 41 supplier/contractor meetings were held. ● In 2025, there were a total of 50 suppliers/contractors, with 100% passing evaluation. ● A total of five session was held for the Long Da Safety and Health Family Education and Training, with 150 participants attending. Each participant received 6 hours of training, for a total of 900 training hours. ● In 2025, a total of 255 sales meetings were conducted across various projects.
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	● Telephone ● Interviews ● Email	● Non-periodic ● Real-time	● Communicated and coordinated with the bank and received positive feedback regarding both credit limit and interest rate. ● The company has obtained preferential

	cash flow and recovery speed.			interest rates, simplified the loan process, and increased the success rate of customer loans, thereby increasing their sense of psychological security.
Shareholders and other investors	The co-creation of maximum benefit and sustainable development.	● Shareholders' Meeting ● Investor conference ● Important announcements at domestic and overseas investor briefings ● Financial reports and annual reports ● Official website ● Email	● Annually ● Periodic ● Non-periodic	● Company operations are transparent, and shareholders understand the company. ● In 2025, a cash dividend of NT$3.3 per share was distributed from earnings and a stock dividend of NT$0.5 per share. In 2024, a cash dividend of NT$3 per share was distributed from earnings. ● An investor conference is held once every quarter, with four total conferences in 2025.
Customer	The target market for the company's real estate sales directly impacts the operations of Long Da.	● Official website ● Customer service hotline ● Email	● Non-periodic ● Real-time	● Timely delivery of properties and enhancing customers' willingness to disburse funds. ● In 2025, the average score for customer satisfaction with after sales service was 9.8 out of 10.
Employees and other workers	Employees are the key to maintaining core competitiveness. They are our partners in sustainable growth and an important asset to the company.	● Meetings ● Suggestion box ● Email ● Announcement letters ● Manager's mailbox	● Periodic ● Non-periodic ● Quarterly ● Real-time	● The safety and health committee meetings and labor-management meetings were held four times, with a 100% completion rate of proposed items. ● The Welfare Committee convened six times and organized one company-

				sponsored employee trip to Germany and Switzerland in 2025, achieving a 100% proposal completion rate. ● Organized the annual year-end party for employees to foster emotional connection and communication. ● In 2025, the company did not experience any labor disputes. ● In 2025, a total of 81 individuals participated in education and training courses for a total of 1,557 training hours. ● In 2025, a total of 150 individuals participated in the "Taiwan Occupational Safety Card – General safety and health education and training for construction industry" course for a total of 900 training hours.
Government agencies	The competent authorities for each operational item serve as the basis for the Company's legal compliance.	● Official correspondence ● Symposiums ● Seminars	● Non-periodic ● Real-time	● In 2025, any labor inspection deficiencies were promptly addressed and rectified. We also cooperated in attending relevant environmental protection and occupational health and safety promotion meetings.

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.

I. 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.

II. 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	● Unexpected incident ● Planned incident
Scope of impact	● Economy ● Environment ● Society

Structure of Incident Report	
Report elements	**Explanation**
Incident background and current situation	● Explains the cause of the incident, timeline, and key individuals or departments involved. ● Provides data support (such as loss estimation and scope of impact).
Impact assessment	● Describes the impact of the event on the company's finances, operations, brand, and stakeholders. ● Uses quantitative indicators and scenario simulations to demonstrate possible outcomes (both positive and negative).
Response measures	● Proposes concrete solutions and action plans. ● Emphasizes measures that have already been implemented and their preliminary effectiveness.
Decision recommendations	● Clearly requests support from the governance body (such as resources, policy adjustments, etc.). ● Provides a comparison of the risks and benefits of different solutions to facilitate decision-making by senior management.

Communication Methods	
Context	**Communication method**
Emergency communication (unexpected incidents)	● Real-time meeting: Report the situation in real-time through a telephone conference or an emergency video conference. ● Presentation materials: Provide a concise incident report, emphasizing core information and matters requiring urgent decision-making.
Regular communication (planned incident)	● Written report: A detailed description of the incident along with proposed plans, and arrange regular briefings. ● In-depth discussion: Exploration during regular meetings to ensure that senior management fully comprehends the situation.

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	● 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.
Impact	● This may lead to a decline in customer trust, damage to the brand image, and potentially trigger investor skepticism.
Measures	● The supplier was immediately replaced, an internal supply chain review initiated, and a rectification plan announced.
Decision request	● 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.

Nature	Total number of major incidents	Communication proposal overview
Environmental aspect	13	1. Senior management reported 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. A total of five such reports were completed during the year. 2. Weekly construction and design meetings were held to discuss various planning, design, and construction issues related to ongoing projects. A total of seven cases were reported. 3. A report on the greenhouse gas inventory and verification schedule was submitted to the Board of Directors, stating that the Company engaged EY Taiwan to provide guidance on greenhouse gas inventory implementation starting in 2025, as well as greenhouse gas assurance work for 2025. Plans for subsequent training programs were also presented. A total of one case was reported.
Economic aspect	33	1. Adjustments to the budget for sustainable building material procurement and supply chain resilience risk assessments. A total of seven cases were reported. 2. Matters related to the acquisition or disposal of assets were submitted to the Board of Directors for review in accordance with the annual plan and served as important references for the Company's operational and management decisions. A total of one case was reported. 3. Financial reports were submitted to the Board of Directors for discussion on a quarterly basis, totaling four reports for the year. 4. Investor conferences were held quarterly by the Company, totaling four sessions for the year. 5. The company acquired major assets, totaling 1 cases for the year. 6. 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 12 cases were submitted during the year. 7. 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 4 cases annually.
Social aspect	8	1. A Sustainable Development Committee meeting was convened to

		promote social welfare initiatives, donations, and care for social welfare organizations. A total of one case was reported. 2. Discussions were held regarding occupational health and safety improvement measures and the promotion and revision of relevant regulations. A total of four cases were reported. 3. The Business and Construction Departments worked in close coordination with the primary objective of meeting customer requirements. A total of one case was reported. 4. In 2025, there was one recorded instance concerning the implementation of integrity management at the Company. 5. The "scope of entry-level employees" was defined and submitted to the Board of Directors for approval, with periodic reviews conducted to determine whether any adjustments are necessary. The definition has also been incorporated into the Company's internal control system. In addition, the Company completed the amendment to its Articles of Incorporation at the 2025 Shareholders' Meeting in accordance with Article 14-6 of the Securities and Exchange Act. A total of one case was reported.

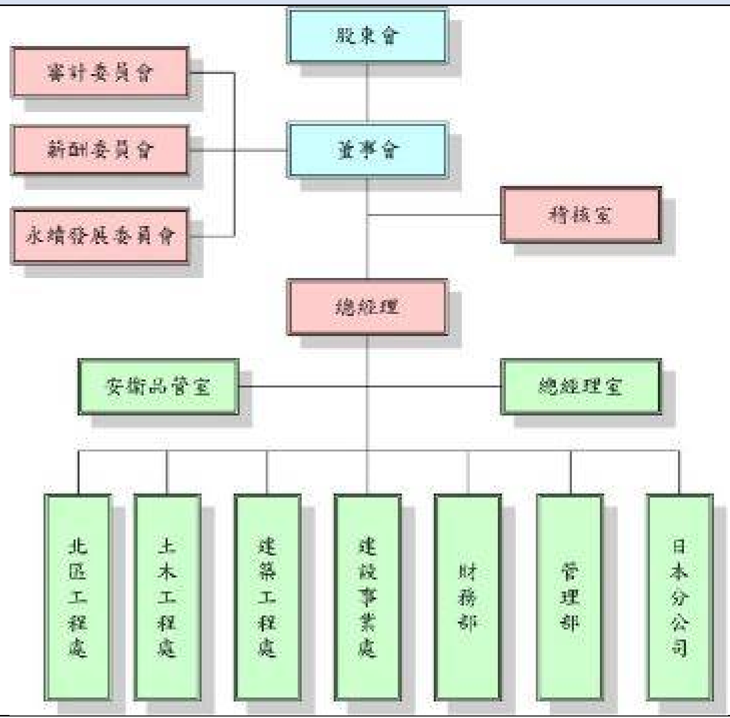
1.2 Integrity Governance

Organizational and Governance 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:

Company Organizational Structure



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	President
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
管理部	Management Department
日本分公司	Japan Branch

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 Company's current Board of Directors consists of seven directors, including four directors and three independent directors. The Board members possess diverse professional backgrounds and extensive practical experience in business, management, construction, law, and other relevant fields, enabling them to provide professional advice and decision-making support for the Company's operations and corporate governance.

The Company places great importance on Board diversity and gender equality and continues to monitor the composition of the Board in terms of gender, professional background, and experience. At present, the Board includes two female directors, representing 28.57% of the total Board seats. Going forward, the Company will continue its efforts to increase the proportion of female directors, with the objective 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	● Chairman of Phoenix Co., Ltd. ● Chairman of Hong Ji Construction Co., Ltd. ● Chairman of Da Jin Investment Co., Ltd. ● Chairman of Phoenix Investment Co., Ltd.
Vice Chairman	Chen You-Qi	2011.08.05	Department of Architecture and Urban Planning, Chung-Hua University	● The Company's Executive Vice President ● Director of Phoenix Co., Ltd. ● Director of Hong Ji Construction Co., Ltd. ● Director of Da Jin Investment Co., Ltd. ● Director of Phoenix Investment Co., Ltd.
Chairman	Phoenix Investment	2021.07.06	Department of Civil Engineering, National	● Consultant of the Company

	Co., Ltd. Appointed Representative: Guo Han-Long		Chung Hsing University	
Chairman	Da Hong Inv Co. Ltd. Appointed Representative: Hong Yi-Jing	2024.05.31	Graduated from Bunka Women's University	● Chairman of the Jinsha Culture Foundation ● Designated Representative of Corporate Director, Sun Fon Construction Co., Ltd.
Independent Director	Lin Xiang-Kai	2018.06.13	Ph.D. in Economics, Carnegie Mellon University	● Member of the Company's Remuneration Committee, Audit Committee, and Sustainability Development Committee ● Consultant, Taiwan Cooperative Bills Finance Corporation
Independent Director	Jiang Yong-Zheng	2015.06.16	School of Law, Soochow University	● Member of the Company's Remuneration Committee, Audit Committee, and Sustainability Development Committee ● Lawyer, Zhengyang Law Firm ● Independent Director, Taiwan Secom Co., Ltd. ● Independent Director, Top High Image Co., Ltd.
Independent Director	Lai Pi-Ying	2024.05.31	Ph.D., Graduate Institute of Building and Planning, National Taiwan University	● Member of the Company's Remuneration Committee, Audit Committee, and Sustainability Development Committee ● Distinguished Professor, Department of Real Estate Management, National Pingtung University
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	Banking financial holding	Law and justice	Finance	Architecture	Law	Public administration	Business management
			30 to 50 years old	50 to 60 years old	Above 60 years old	Under 3 years	Above 3 years								
Chairman	Chen Wu-Tsung	Male			✓			✓				✓			✓
Vice Chairman	Chen You-Qi	Male	✓					✓				✓			✓
Chairman	Phoenix Investment Co., Ltd. Appointed Representative: Guo Han-Long	Male			✓			✓				✓			✓
Chairman	Da Hong Inv Co. Ltd. Appointed Representative: Hong Yi-Jing	Female		✓				✓							✓
Independent Director	Lin Xiang-Kai	Male			✓		✓		✓		✓			✓	
Independent Director	Jiang Yong-Zheng	Male			✓		✓			✓			✓		
Independent Director	Lai Pi-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.															

Board of Directors

The Company's Board of Directors convenes meetings on a regular basis in accordance with applicable laws, regulations, and the Company's Articles of Incorporation. The Board meets at least once every quarter and may be convened at any time when urgent matters arise. During 2025, the current Board held a total of four meetings, with an in-person attendance rate of 100% for all directors. The Board of Directors reviewed and supervised matters relating to the Company's operating performance, significant investments, financial statements, risk management, internal control systems, and sustainable development in fulfillment of its corporate governance responsibilities. For details of directors' attendance records, please refer to pages 17–21 of the Company's 2025 Annual Report.

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 of directors' recusal from deliberation and voting on matters involving conflicts of interest during 2025 is disclosed in the section "Implementation of Directors' Recusal for Matters Involving Conflicts of Interest" in the Company's Annual Report.

2025 Annual Report	

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 2025, 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.

<table>
<tr><th>Job title</th><th>Name</th><th>Date of continuing education</th><th>Organizer</th><th>Course title</th><th>Hours of continuing education</th><th>Total hours</th></tr>
<tr><td>Chairman</td><td>Chen Wu-Tsung</td><td>2025.07.09</td><td>Taiwan Stock Exchange</td><td>2025 Cathay Sustainable Finance and Climate Change Summit</td><td>6 hours</td><td>6 hours</td></tr>
<tr><td>Vice Chairman</td><td>Chen You-Qi</td><td>2025.07.09</td><td>Taiwan Stock Exchange</td><td>2025 Cathay Sustainable Finance and Climate Change Summit</td><td>6 hours</td><td>6 hours</td></tr>
<tr><td>Chairman</td><td>Phoenix Investment Co., Ltd. Appointed Representative: Guo Han-Long</td><td>2025.07.09</td><td>Taiwan Stock Exchange</td><td>2025 Cathay Sustainable Finance and Climate Change Summit</td><td>6 hours</td><td>6 hours</td></tr>
<tr><td rowspan="2">Chairman</td><td rowspan="2">Da Hong Inv Co. Ltd. Appointed Representative: Hong Yi-Jing</td><td>2025.07.09</td><td>Taiwan Stock Exchange</td><td>2025 Cathay Sustainable Finance and Climate Change Summit</td><td>6 hours</td><td rowspan="2">9 hours</td></tr>
<tr><td>2025.05.26</td><td>Securities and Futures Institute</td><td>2025 Annual Insider Trading Prevention Seminar</td><td>3 hours</td></tr>
<tr><td>Independent Director</td><td>Lin Xiang-Kai</td><td>2025.07.09</td><td>Taiwan Stock Exchange</td><td>2025 Cathay Sustainable Finance and Climate Change Summit</td><td>6 hours</td><td>6 hours</td></tr>
<tr><td rowspan="2">Independent Director</td><td rowspan="2">Jiang Yong-Zheng</td><td>2025.05.23</td><td>Securities and Futures Institute</td><td>2025 Annual Insider Trading Prevention Seminar</td><td>3 hours</td><td rowspan="2">6 hours</td></tr>
<tr><td>2025.07.11</td><td>Taiwan Institute of Directors</td><td>Cross-Generational Talent Management and Practical Implementation of IFRS S1/S2 Sustainability Standards.</td><td>3 hours</td></tr>
<tr><td>Independent Director</td><td>Lai Pi-Ying</td><td>2025.08.28</td><td>Accounting Research and Development Foundation</td><td>2025 ESG Summit</td><td>6 hours</td><td>6 hours</td></tr>
<tr><td>Head of</td><td>Xie Ying-</td><td>2025.04.25</td><td>Taiwan Corporate</td><td>Senior Executive</td><td>3 hours</td><td>12 hours</td></tr>
</table>

Job title	Name	Date of continuing education	Organizer	Course title	Hours of continuing education	Total hours
Corporate Governance	Xian		Governance Association	Compensation and ESG Performance System Design		
		2025.05.23	Taiwan Corporate Governance Association	(Professional Course for Corporate Governance Officers) Duties and Roles of Corporate Governance Officers	3 hours	
		2025.06.24	Taiwan Corporate Governance Association	(Professional Course for Corporate Governance Officers) Corporate Governance Officers and Meeting Management	3 hours	
		2025.11.21	Taipei Foundation of Finance	Corporate Governance From a Legal Perspective: Operating Risks and Responsibilities That Directors and Supervisors Must Understand	3 hours	

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 2025 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	D.Appointment of directors and their continuing studies
B.Enhancing the quality of board decision-making	E.Internal controls
C.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.	
The overall results of the 2025 performance self-evaluations of the Board of Directors, individual Board members, and the Functional Committees were satisfactory. The Company will continue to enhance its corporate governance performance based on the evaluation results. The evaluation results are as presented on the Long Da website:	

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 Xiang-Kai	LONG DA CONSTRUCTION & DEVELOPMENT CORPORATION	Independent Director
Member	Jiang Yong-Zheng	LONG DA CONSTRUCTION & DEVELOPMENT CORPORATION	Independent Director
Member	Lai Pi-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 were 88.9% and 100%, respectively.

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
■ 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: 1. Formulate and regularly review policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managers. 2. Regularly evaluate and set the remuneration of directors and managers. ■ When exercising the powers stipulated in the preceding paragraph, the Committee shall do so in accordance with the following principles: 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. 2. Directors and managers should not be encouraged to engage in actions that exceed the company's accepted risk in pursuit of salary remuneration. 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. ■ 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. ■ 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. ■ 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. ■ 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. ■ 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.

<table>
<tr><th colspan="2">Connection to Risk</th></tr>
<tr><td colspan="2">The principles followed by the Remuneration Committee in the exercise of its duties are as follows:
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.
2. Directors and managers should not be encouraged to engage in actions that exceed the company's accepted risk in pursuit of salary remuneration.
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.</td></tr>
<tr><th colspan="2">Connection between Remuneration and Performance</th></tr>
<tr><td>Employee</td><td>✓ 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.
✓ 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.).
✓ 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.</td></tr>
<tr><td>Chairman</td><td>✓ Establish and conduct annual self-assessment evaluations of directors' performance, and report the status of the performance evaluations to the Board of Directors.
✓ 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.</td></tr>
</table>

<table>
<tr><th>Country/region</th><th>Ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of employees (excluding the highest-paid individual)</th><th>Ratio of the annual increase in the total compensation of the highest-paid individual to that of employees (excluding the highest-paid individual)</th></tr>
<tr><td>Taiwan</td><td>4.98</td><td>29.48</td></tr>
<tr><td colspan="3">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</td></tr>
</table>

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.

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 ethical conduct and integrity management and support the Company's sustainable development objectives, the Management Department and relevant responsible units conduct relevant training programs on an irregular basis. In addition, the Company communicates the contents of the "Code of Ethical Conduct," the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," the "Ethical Corporate Management Best Practice Principles," and other human rights-related management policies to employees via email, with the aim of enhancing employee awareness and jointly practicing sustainable corporate operations. In 2025, each training and promotional activity was conducted once. The relevant Code and Principles 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 2025, 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 as of the end of 2025, 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.

Chairman:

Human Rights Due Diligence

The Company's human rights due diligence process is primarily based on international human rights guidelines and practical operational principles. In consideration of the characteristics of the construction industry, the Company identifies and manages human rights risks within its own operations and among its suppliers. The scope of the assessment covers both internal employees and contracted suppliers. A systematic process is implemented to conduct risk assessments and follow-up improvement actions to mitigate potential adverse impacts on human rights.

- **Scope of Assessment**

The scope of the Company's human rights due diligence includes operational activities and supplier management, with particular focus on high-risk occupations (such as working at heights and excavation works) and labor-intensive operations for prioritized assessment.

- **Investigation Process**

The Company conducts human rights due diligence in accordance with the following procedures:

1. Risk Planning and Identification: Establish a supplier list and identify high-risk work items and operational activities.
2. On-site Audit and Inspection: Conduct document reviews (such as insurance certificates and payroll records) and on-site inspections to assess suppliers' implementation of occupational safety, labor conditions, and human rights practices.
3. Worker Interviews: Conduct on-site interviews to understand actual working conditions, including working hours, workplace environment, and grievance mechanisms.
4. Risk Assessment and Classification: Classify risks into critical risks, major deficiencies, and observation items based on their level of impact.
5. Improvement and Follow-up: Require suppliers to implement corrective actions within a specified timeframe for identified issues, and continuously monitor improvement progress.

- **Material Human Rights Issues**

Based on the implementation of human rights due diligence, the Company summarizes human rights-related concerns arising from its suppliers and operations. The main issues include occupational safety and health, labor conditions (such as working hours and wages), and workplace human rights (such as discrimination, harassment, and grievance mechanisms).

- **Mitigation and Remediation Measures**

In response to identified human rights risks, the Company implements management measures including corrective actions within a specified timeframe, training programs, and continuous audits. In cases of significant violations, the Company adopts measures such as suspension of operations or termination of cooperation to ensure that the supply chain complies with human rights and sustainability requirements.

Whistleblowing System

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 2025.

● **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.

● **Procedures for Handling and Resolving Workplace Sexual Harassment Cases**

The Company upholds the principles of respect for human rights, gender equality, and a friendly workplace environment, and is committed to creating a safe, respectful, and harassment-free working environment. To prevent and address workplace sexual harassment incidents, the Company has established the "Measures for Prevention, Complaint Handling, and Disciplinary Actions for Workplace Sexual Harassment" in accordance with the Act of Gender Equality in Employment and relevant laws and regulations. A comprehensive management mechanism has been implemented, including prevention and awareness promotion, complaint intake, investigation and handling, disciplinary actions and corrective measures, as well as follow-up care, to safeguard the rights and interests of employees, job applicants, and dispatched workers.

The Company provides multiple and accessible complaint channels, including dedicated contact persons, email, written submissions, and other appropriate methods. Relevant information is publicly disclosed in the workplace to ensure that employees can file complaints in a safe and confidential environment. Upon becoming aware of any suspected harassment incident, the Company will immediately initiate corrective and remedial measures, including providing necessary assistance, implementing appropriate separation measures to prevent further occurrence, and offering psychological counseling, medical assistance, or other support resources as needed depending on the case.

Upon receipt of a complaint, the designated unit will accept the case and establish an investigation team to conduct an objective, fair, and confidential investigation. After the investigation is completed, the workplace sexual harassment complaint handling unit will review the findings and, depending on the severity of the case, implement measures such as education and counseling, corrective actions, disciplinary measures, or other necessary actions. For cases confirmed through investigation, the Company will handle them in accordance with applicable laws and continue to monitor the implementation of corrective measures to prevent recurrence.

In addition, the Company regularly conducts sexual harassment prevention training and awareness programs to enhance employees' and managers' understanding of gender equality and workplace respect. The Company is committed to establishing a zero-tolerance culture toward sexual harassment and enforces an anti-retaliation mechanism to ensure that complainants and individuals assisting in investigations are fully protected.

Procedures for Handling and Resolving Workplace Sexual Harassment Cases
Complaint Receipt → Activation of Protection Measures → Establishment of Investigation Team → Investigation and Review → Disciplinary and Corrective Actions → Follow-up and Care

- **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:

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

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.

Establishing ethical standards and values	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.
Strengthening internal control mechanisms	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.
Establishing a reporting mechanism	Provide a secure and confidential channel to encourage employees to anonymously report any suspicious behavior.
Conducting employee education and training	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.
Establishing a punishment mechanism	Establishing clear punitive policies and ensuring their fair enforcement helps reduce individuals' motivation to engage in corrupt activities.
Conducting regular risk assessments	Regularly assessing company risks helps the Company to identify potential issues in advance and take preventive measures.
Strengthening compliance enforcement	Establish a Compliance Department to ensure that the company's business operations comply with laws and standards.
Conducting external reviews	Consider conducting regular external audits to ensure the company's operations comply with regulations and assist with providing objective assessments.
Strengthening corporate governance structure	Enhance the transparency and supervisory functions of the Board of Directors to ensure that the conduct of senior management personnel is monitored and examined.
Establishing a risk management culture	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:

Phase 1: Immediate Response and Investigation
Incident report: 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. 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 2025, 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	

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. Being ordered by competent authorities to suspend operations, cease operations, or have pollution-related permits revoked or cancelled.
3. Total fines for a single incident reaching or exceeding NT$1,000,000.

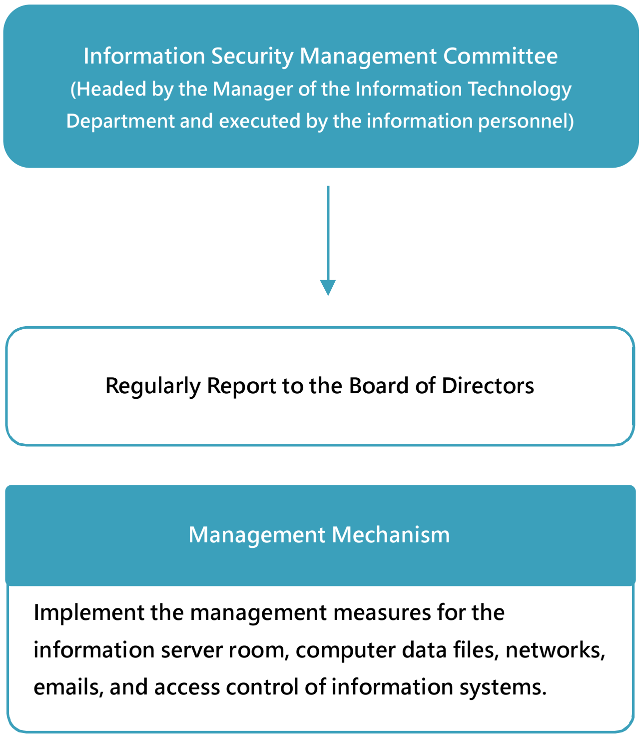
During the reporting period, Long Da had no major violations. Non-major violations are listed in the table below:

Type of penalty	Type	Date	Contents of violation	Regulation violated	Improvement measures
Fine	Occupational safety	2025.02.05	For subcontracted workers engaged in scaffold dismantling work at heights exceeding 5 meters, the required site inspections were not properly conducted. In addition, proactive and specific coordination and adjustment measures were not taken to require subcontractors to ensure that workers at risk of falling were properly equipped with safety belts, helmets, and other necessary protective equipment.	Subparagraphs 2 and 3, Paragraph 1, Article 27 of the Occupational Safety and Health Act	1.Re-evaluate and strengthen the subcontractor management system and joint operation management mechanism. 2.Increase the frequency of inspections by site managers and occupational safety and health personnel, and retain inspection records. 3.Require all personnel engaged in high-altitude work to properly wear safety helmets, safety belts, and other personal protective equipment; any non-compliance shall result in immediate suspension of work. 4.Conduct safety training and hazard communication for high-altitude work to enhance workers' safety awareness.
		2025.11.24	For openings at heights of 2 meters or more where workers are exposed to a risk of falling, protective measures such as guardrails, covers, or safety nets were not installed.	Subparagraphs 5, Paragraph 1, Article 6 of the Occupational Safety and Health Act	1.Install compliant guardrails, protective covers, and warning signage at relevant openings. 2.Establish a self-inspection system for opening-related work, ensuring inspections are completed prior to construction. 3.Include fall protection measures as a key item in daily safety inspections. 4.Strengthen training on working at height and fall prevention.
		2025.11.24	Failure to conduct workplace	Subparagraphs 2 and 3,	1.Establish an operational mechanism for a joint

			inspections during joint operations; failure to implement necessary coordination and communication measures during joint operations.	Paragraph 1, Article 27 of the Occupational Safety and Health Act	operation coordination organization and hold regular coordination meetings. 2.Assign dedicated personnel to conduct workplace inspections and hazard assessments. 3.Strengthen interface management and construction coordination among contractors. 4.Establish inspection and corrective action tracking records to ensure proper implementation of improvements.
		2025.12.22	Failure to implement necessary coordination and communication measures during joint operations; failure to conduct workplace inspections during joint operations; failure to provide guidance and assistance for occupational safety and health education among relevant contractors.	Subparagraphs 2, 3, and 4, Paragraph 1, Article 27 of the Occupational Safety and Health Act	1.Review and revise the joint operation management procedures and clearly define roles and responsibilities. 2.Hold regular contractor safety coordination meetings to conduct work coordination and risk control. 3.Increase the frequency of site inspections and audits, and strengthen follow-up on corrective actions. 4.Conduct contractor onboarding safety training and regular occupational safety and health awareness programs to enhance workers' safety knowledge.
Total	Number of incidents: 4 cases; Total fines: NT$390,000.				

Information Security Risk Management Framework

The Company has established an Information Security Management Committee, with the Information Technology Department serving as the primary department responsible for implementing relevant operations and regularly reporting to the Board of Directors. The management framework covers measures including data center security, computer and file management, network and email protection, and information system access control. In addition, the Company has established information security policies, management programs, and employee training initiatives (as detailed in the table below) to ensure the integrity and security of business information and to mitigate potential information security risks.

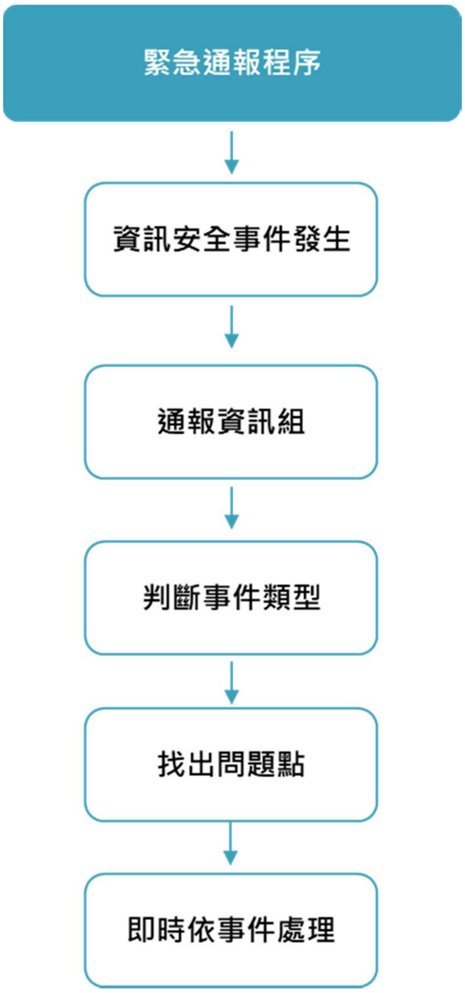


Information Security Policy	
Objective of information security	Establish a secure and reliable computerized operating environment, ensuring the safety of the Company's data, systems, equipment, and networks, thereby safeguarding corporate interests and ensuring the sustainable operation of information 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.
Principles and standards of information security	(I) Conduct information security education, training, and awareness programs on a regular basis, covering information security policies, applicable information security laws and regulations, information security operating procedures, and the proper use of information technology facilities. These measures are designed to ensure that employees understand the importance of information security and

	potential security risks, enhance their information security awareness, and comply with information security requirements. (II) To prevent information systems and files from being infected by computer viruses, implement measures for the detection and prevention of computer viruses. Establish a proactive intrusion detection system to address unauthorized intrusions and malicious attacks, thereby ensuring the security of computer data. (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.
Regulations for employees to follow	(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. (II) Computer data and equipment must not be damaged, lent out, or improperly altered to maintain information security. (III) The use of illegal or unauthorized software is strictly prohibited. (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. (V) Computer equipment should be positioned for convenience but kept away from beverages or damp areas to ensure equipment safety. (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. (VII) If computer equipment is not functioning properly, the user must promptly notify the Information Technology Department for inspection or repair.

Management Measures	
Firewall	Establish and configure secure connection rules.
User internet access control mechanism	(I) Regulate users' online activities by restricting access to certain non-work-related websites. (II) Automatically filter and block websites that may contain malicious viruses or programs.
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.
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	Emergency Reporting Procedure
資訊安全事件發生	Occurrence of an information security incident
通報資訊組	Report the incident to the Information Technology Department
判斷事件類型	Determine the type of incident
找出問題點	Identify the root cause
即時依事件處理	Take immediate action according to the nature of the incident

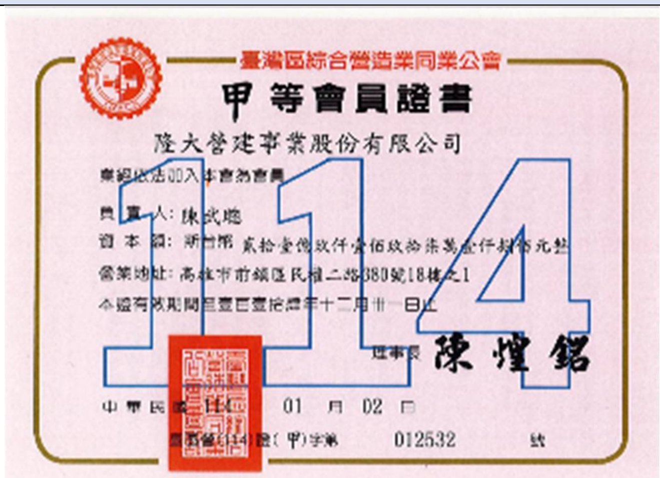
The Company operates within the construction industry and places significant importance on the information security of design drawings, contracts, and engineering data. Regular training programs are conducted to enhance employees' awareness of information security. The training covers data protection, system access management, social engineering prevention, and mobile device usage regulations. Case-based exercises are also included to strengthen risk identification and response capabilities. Through the continuous promotion of information security training, all employees are expected to jointly safeguard operational security and protect the confidential information of the Company and its clients.

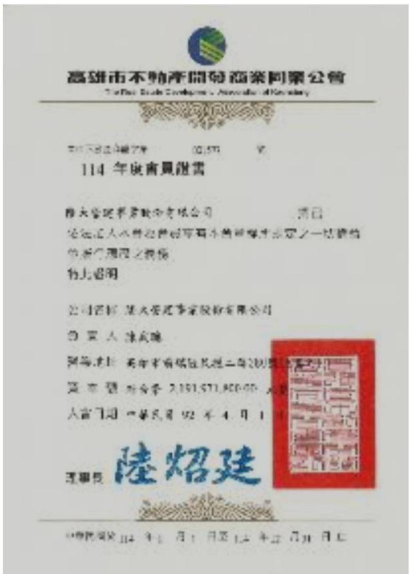
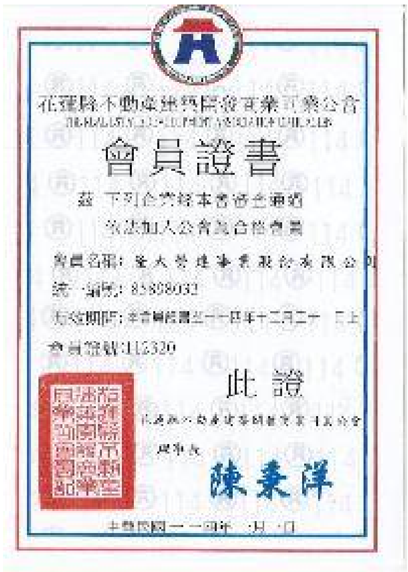
Involvement of external organizations

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
Kaohsiung Housing Research Organization	General member
The Real Estate Development Association of Hualien	General member

Taiwan Regional Engineering Contractors Association



The Real Estate Development Association of Kaohsiung	The Real Estate Development Association of Hualien
 高雄市不動產開發商業同業公會 114 年度會員證書	 會員證書 此 證

1.3 Climate Strategy

Management of Material Topics

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.	**Primary affected parties**	Long Da (caused) Supplier/Contractor (enabled) Government agencies (enabled) Shareholders and other investors (directly related)
Influence and impact	● Economy: The continuous emission of air pollutants affects climate change, which indirectly affects the development of economic activities. ● Environment: The Company's operating activities have increased, leading to a rise in greenhouse gas emissions, which affects changes in the natural environment. ● Social (People): Daily life is affected by extreme weather conditions, raising concerns about residential safety. ● Positive: Implementing energy conservation and carbon reduction helps maintain ecological balance, enhances corporate image, and may reduce resource costs. ● 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.
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 reduction measures, fulfilling its social responsibilities and pursuing sustainable business operations.
Strategy	Conduct a greenhouse gas inventory, with the goal of its completion by 2026. 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. 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. 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.
Goals and objectives (short-term)	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. 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.
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 GHG emission by 0.1% to 1%.
Goals and objectives (long-term)	
Management	After annually completing the greenhouse gas inventory and confirming the total

evaluation mechanism	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 inventory and confirming the total emissions, the Implementation Committee will conduct data quality management for that year's data and formulate reduction targets.

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.

<table>
<tr><td>Governance body</td><td>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.
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.
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.</td></tr>
<tr><td>Strategy</td><td>I. Operational response strategies:
<table>
<tr><th>Short-term (1 to 2 years)</th><th>Medium-term (3 to 5 years)</th><th>Long-term (over 5 years)</th></tr>
<tr><td>● Risk evaluation and management: Conduct</td><td>● Sustainable building practices: Promote</td><td>● Investments in innovations and</td></tr>
</table></td></tr>
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	a thorough evaluation of risks at construction sites, with particular attention to potential extreme weather events, and develop corresponding response plans. ● 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. ● Insurance coverage: Ensure that insurance covers engineering losses, equipment damage, and losses that may arise from project delays.	sustainable building practices by providing construction projects that meet Green Building standards, thereby enhancing adaptability to climate change. ● Actively promote energy-saving and carbon reduction measures, including the use of low-carbon building materials (such as low-carbon concrete), increase construction efficiency, and introducing green energy. ● 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. ● Supply chain diversification: Diversify the supply chain for building materials and equipment to mitigate the impact of climate events in specific regions on material supply. ● Climate risk reports: Provide climate risk	technology: Invest in climate-friendly building technologies such as renewable energy integration and smart building systems to enhance their climate impact. ● Climate risk integration: Integrate climate risk management into long-term strategies to take into account the potential impacts of future climate change. ● 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.

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<tr><td></td><td>reports to demonstrate the Company's progress in climate risk management to project owners.</td><td></td></tr>
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II. Financial impacts of extreme weather events and transformative actions:
● Direct losses and costs of repair: Extreme weather events can cause damage to buildings, thereby requiring additional repair and restoration costs and causing a short-term financial impact on the Company.
● Increased insurance cost: Insurance costs may rise, particularly in higher-risk areas, increasing the Company's risk management costs.
● Project delay cost: Extreme weather could cause project delays, which in turn increases labor and equipment costs.
● Compliance costs: Compliance with climate-related regulations may require additional financial input to meet local and international standards.
● Changes in market demand: Increased demand for climate-friendly buildings can present opportunities, but will also require adjustments to the Company's business model and product portfolio.
● 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.
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.
● 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.
● 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 closed.
● Disaster searches are conducted and any abnormalities immediately addressed to prevent subsequent disasters.
● Purchase disaster insurance products to mitigate the impact of disaster losses.
● Implement greenhouse gas inventories.
● Utilize low-carbon, energy-saving, and recycling products from industry chain manufacturers.
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<tr>
<td>Risk categories</td>
<td>
I. Climate change-related risks:
<table>
<tr><td>Increased frequency of extreme weather events</td><td>Changes in temperature</td><td>Rising sea levels</td></tr>
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	(strong winds, heavy rainfall, and flooding)		
	● Due to heavy rain or typhoon holidays announced by the government, construction sites are forced to suspend operations. ● Prolonged heavy rainfall may cause water accumulation, impacting the progress of construction. ● Damage to construction-in-progress, resulting in increased building costs and deferred revenue. ● If construction site fencing collapses due to strong winds, it may also cause damage to the property of others. ● Potential impact on construction sites, leading to losses and delays. ● Damage to sold construction projects and leased assets, resulting in increased after-sales service costs.	● Extreme high temperatures: Extreme high temperatures may affect workers' job performance and could have adverse effects on certain construction materials. ● Extreme low temperatures: Cold temperatures may cause freezing and cracking of construction materials, thereby increasing work-related risks.	● 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.
	Drought	**Forest fires**	**Storm surges and tsunamis**
	● Drought may lead to local water shortages, affecting the water supply at construction sites, particularly in the production of cement and concrete.	● If a construction site is located in an area prone to forest fires, the building project may be at risk of fire hazards.	● If the construction site is near the coast, storm surges and tsunamis may cause significant damage to buildings and facilities.
	II. **Policy change risk: The government may implement more stringent climate change-related regulations, impacting building design and construction standards.**		

	III. **Sales risk of construction projects:** 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. IV. **Land development risk:** 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. V. **Operational and financial risks:** 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. 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. VI. **Labor safety risks:** 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. VII. **Personal data risk:** 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. VIII. **Information security risks:** 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 risks include hacking intrusions, data theft, damage to information systems rendering them inoperative, and system anomalies.
Opportunity categories	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. ● **Renewable energy building projects:** 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. ● **Energy conservation and efficiency improvement:** 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.

	● **Green buildings and certifications:** Provide architectural design and construction services that comply with green building standards, and help projects to obtain green building certification. ● **Climate-friendly building materials and technologies:** R&D and the application of new climate-friendly construction materials and technologies, such as carbon-neutral materials and recyclable, renewable materials. ● **Water resource management and water efficiency design:** Development of building projects focused on water efficiency, including rainwater harvesting systems, water-saving facilities, as well as water circulation and reuse systems. ● **Climate risk assessment and consulting services:** Provide climate risk assessment and consulting services to assist other enterprises in evaluating their climate risks, offering recommendations for adaptation and mitigation. ● **Sustainable urban planning and design:** Participate in sustainable urban development projects, including the design of climate-friendly urban spaces, transportation systems, and infrastructure. ● **Climate data analysis and monitoring services:** Develop or provide climate data analysis and monitoring services to support enterprises and government agencies in making climate-responsive decisions. ● **Environmental Information System (EIS):** Provides an environmental information system to assist enterprises and government agencies in monitoring and managing climate-related data, supporting sustainable development goals. ● **Climate investment fund project:** Participate in climate investment fund projects to support and promote low-carbon and climate-friendly building and infrastructure projects. ● 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. ● 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. ● Collaborate with supply chain partners to develop low-carbon, energy-efficient, and recyclable products. ● 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.
Risk management	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. ● Management measures for climate change risks: 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. 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. 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. 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. 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. ● Integration of climate risk identification, assessment, and management processes into Overall Risk Management System: The Company will regularly (at least annually) carry out the following steps to identify, assess, and manage climate change risks. 1. Integrated into the risk identification process: To ensure the comprehensiveness of project risk management, climate risk identification has been considered an important topic in the Company's risk identification meetings and workshops. 2. 2. Integrated into risk assessment tools: Climate risk assessment has been incorporated into risk assessment tools to obtain professional risk assessment results and to apply them to project risk assessments. 3. 3. Integrated into risk management strategies: Climate risk management strategies are included in the overall risk management strategies to ensure that the Company has a consistent approach to risk management, including risk transfer, risk reduction and risk acceptance strategies. 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. 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. 6. Monitoring and auditing: A monitoring and audit mechanism has been established to ensure the effective implementation of climate risk management, and to promptly adjust management strategies based on monitoring results. 7. Training and education: The Company provides employees with risk management training in order to emphasize the importance of climate risk management and improve employees' risk awareness and responsiveness. 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. 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.
Indicators and Objectives	The Company's quantitative management objectives and measures for energy conservation and carbon reduction, waste reduction, and water usage are as follows: 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. 2. Reduce 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-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. 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. Construction sites shall develop water conservation plans and establish simple recycled water circulation measures to minimize water usage as much as possible. ● Short-term Goal: 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. 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

<table>
<tr><td></td><td>the goal of reducing carbon emissions.
● 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%.</td></tr>
<tr><td>Financial impact</td><td>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.
<table>
<tr><th>Parameters</th><th>Assumptions</th><th>Analysis factors</th></tr>
<tr><td>● Project location: Consider the climatic characteristics of different regions to analyze the differences in risk among these regions.
● Building materials: Consider the weather resistance of building materials and select materials that can withstand extreme weather conditions.
● Insurance costs: Analyze changes in insurance costs resulting from increased risks due to climate change.
● Emergency preparedness: Consider the costs associated with developing and implementing emergency plans, including training and resource stockpiling.</td><td>● Climate change risk persistence: Based on assumptions from climate change models, assess future trends and the potential persistence of risks.
● Market demand: Assuming an increase in market demand for climate-friendly buildings, the company's brand image may be positively impacted.</td><td>● 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.
● Insurance costs: Evaluate the increase in insurance costs resulting from increased climate risk.
● Market competitiveness: Analyze the company's investment in climate-friendly buildings and the potential opportunities this may bring for increasing market competitiveness.</td></tr>
<tr><td>Primary financial impact</td><td colspan="2">● Increase in operating costs: Extreme weather events may lead to an increase in operating costs, including emergency response costs and repair costs.
● 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.</td></tr>
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● 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.
● Increase in capital expenditure: To increase the resilience of buildings against climate change, the company may need to increase investment in the R&D of building design, materials, and technology, thereby raising capital expenditure.
</td>
</tr>
</table>
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.
</td>
</tr>
<tr>
<td>Basis of carbon pricing</td>
<td>
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:
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.
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.
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.
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.
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.
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.
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
</td>
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</table>

	implementation process, companies should continuously monitor changes in the carbon pricing basis to ensure that it remains aligned with the current situation.
Greenhouse gas inventory plan	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.

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. Serving Customers with Integrity, Creating Value Together

2 Serving Customers with Integrity, Creating Value Together

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.	Primary affected parties	Long Da (caused) Customers (enabling) Shareholders and other investors (directly related)
Influence and impact	● Economic aspect: A high level of customer trust helps strengthen brand loyalty and market competitiveness, thereby supporting stable revenue growth. Conversely, poor service quality or customer disputes may adversely affect customer retention and the Company's profitability. ● Social aspect (People): Service quality and customer interaction experience directly influence the Company's reputation and external stakeholder relationships. Inadequate handling of customer issues may reduce customer satisfaction and trust, thereby negatively affecting the Company's overall corporate image.		
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)	1. Promote the company's brand and strengthen its management philosophy while increasing brand exposure. 2. Utilize multiple channels such as the internet, mobile applications, shareholders' meetings, and investor conferences to continuously communicate with stakeholders. 3. Regularly conduct internal training sessions to strengthen brand identity.		
Goals and	1. Increase brand visibility through public welfare initiatives or participation in social		

objectives (mid-term)	issues. 2. With a brand-oriented approach, promote Long Da Construction's branding plan to ensure that all stakeholders understand the brand philosophy.
Goals and objectives (long-term)	1. Continue to strengthen the operation of the Board of Directors. 2. Integrate internal resources to achieve comprehensive integration at all levels, establish a strong trust relationship with customers, and build sustainable brand value.
Management evaluation mechanism	1. Periodically review performance through internal audits. 2. Comply with internal control mechanisms.
Performance and adjustments	• Compared to 2024, 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. • During 2025, the Company continued to uphold its core brand values of "Quality, Innovation, Safety, and Service," strengthening its brand competitiveness and market recognition through enhanced construction quality, customer relationship management, and the accumulation of a strong market reputation. In project planning, market demand and customer feedback were incorporated into the product design stage of new developments. The Company continuously optimized space planning, building material selection, and residential functionality to enhance product value and customer satisfaction. During construction, quality inspections and project management mechanisms were implemented to ensure that construction quality met the Company's standards, thereby reducing deficiencies identified during property inspections and minimizing the need for post-handover repairs. With respect to brand management, the Company maintained active engagement with consumers through its official website, social media platforms, project-related events, and customer service channels. Customer feedback was collected and used as a reference for product improvement. In 2025, all customer feedback was tracked and addressed in accordance with the Company's established procedures. By responding promptly to customer needs, the Company further enhanced service quality and strengthened brand trust. In addition, the Company continued to implement post-handover customer care and after-sales service mechanisms to reinforce relationships with homeowners and local communities. Through positive customer experiences and word-of-mouth referrals, the Company further enhanced market recognition and confidence in the Long Da brand. Looking ahead, the Company will continue to strengthen its brand value management by optimizing product planning, enhancing construction quality, improving customer service, and reinforcing stakeholder engagement. Through these efforts, the Company aims to establish a sustainable long-term competitive advantage and achieve its vision of becoming a leading premium construction brand in Southern Taiwan.

Material Topic: Customer Service Management & Customer Privacy			
Major causes of this topic	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. Providing customers with high-quality service management and protecting customer privacy increases customer trust, which helps establish the Company's brand image, assists in expanding its customer base, and attracts more potential clients. This is a fundamental principle for the company's sustainable operation.	**Primary affected parties**	Long Da (caused) Customers (directly related)
Influence and impact	● 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. ● Social aspect (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.		
Policy	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.		
Strategy	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. With respect to customer service management, the Company provides an escrow mechanism for real estate transaction payments to safeguard customers' interests throughout the transaction process. Furthermore, concerning property conditions, the Company offers a ten-year waterproofing warranty to ensure that customers can purchase homes with peace of mind and establish stable households. In terms of after-sales service, the Company provides a dedicated mobile application that allows customers to report property issues in a timely manner, ensuring they can purchase with confidence and reside with greater peace of mind.		
Goals and	The Company aims to achieve a 20% reduction in customer complaints and to avoid		

objectives (short-term)	disclosing customers' personal information externally without their consent.
Goals and objectives (mid-term)	The Company aims to achieve a 50% reduction in customer complaints and to avoid disclosing customers' personal information externally without their consent.
Goals and objectives (long-term)	The Company aims to achieve a 95% reduction in customer complaints and to avoid disclosing customers' personal information externally without their consent.
Management evaluation mechanism	The Company classifies service management according to customer requests into categories such as general administration, after-sales warranty service, and dispute management. Customer personal data is managed through computer systems using access permissions.
Performance and adjustments	The decrease in customer complaint cases in 2025 compared to 2024 may bring about the following impacts: 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. 2. Improved brand reputation: The successful construction company cases, along with increased customer trust, will contribute to an improved brand image. Positive word-of-mouth and favorable reviews may enhance the company's attractiveness in the highly competitive construction market. 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.

2.1 Brand Philosophy

Brand Philosophy

Since its establishment over forty years ago, Long Da has upheld the four core operating principles of Quality, Safety, Service, and Innovation, and has consistently adopted a customer-centric approach. Guided by the philosophy of "building with the same care as building our own home," the Company implements rigorous construction management to deliver safe, comfortable, and high-quality building products. To enhance product durability and residential quality, Long Da was among the first in the industry to introduce a 10-year waterproof warranty and has adopted aluminum formwork construction methods, continuously advancing its construction techniques and quality management. Under the leadership of the Chairman and the collective efforts of all employees, the Company has weathered multiple real estate cycles while maintaining steady growth. It has earned strong market recognition and has become a benchmark construction brand in Kaohsiung. The Company continues to contribute to urban development and the improvement of living quality.

2.2 Dedicated Service

Sales and Handover Service Management

In accordance with internal operating procedures, the Company has established a comprehensive management process covering sales, contracting, inspection, and property handover. Through standardized procedures and cross-departmental coordination, the Company ensures consistency and controllability across all stages of operation. This framework serves as the foundation for customer service execution, safeguarding customer rights and interests while ensuring service quality management.

Sales service management mechanism	Handover and inspection management mechanism
The Company formulates sales strategies based on the characteristics of each project and establishes a sales operation management mechanism to ensure that transaction processes, information disclosure, and contract execution comply with internal regulations and applicable laws.	The Company has also established a standardized property handover procedure. Through inspection, defect improvement, and handover control mechanisms, the Company ensures the integrity of product quality and the completeness of the delivery process.

• Sales models are implemented either through in-house sales or commissioned sales agencies depending on project requirements. For commissioned sales, partners are selected through multi-vendor evaluation and presentation processes, with contracts clearly defining the rights and obligations of both parties • A structured process for reservations, payments, and contract signing has been established to ensure data integrity, operational consistency, and traceability • Contract terms are reviewed by relevant departments prior to execution to ensure compliance with internal regulations and accounting recognition principles • Sales performance is regularly reviewed, and strategies are adjusted in response to market conditions to maintain operational stability and reasonableness	• A pre-handover coordination meeting is held after obtaining the occupancy permit to integrate departmental operations and schedule the handover timeline • Customer inspection procedures are conducted, defect records are consolidated and rectified, and a re-inspection mechanism is implemented to confirm completion of improvements • Prior to handover, loan disbursement and accounts receivable confirmation are completed, and all relevant handover documents and accessories are prepared • At handover, authorized personnel conduct the transfer of documents and accessories, with mutual signatures obtained to ensure the completeness of the delivery process • In accordance with applicable regulations, meetings of property owners are convened to establish a management committee and complete the transfer of common facilities and related documentation

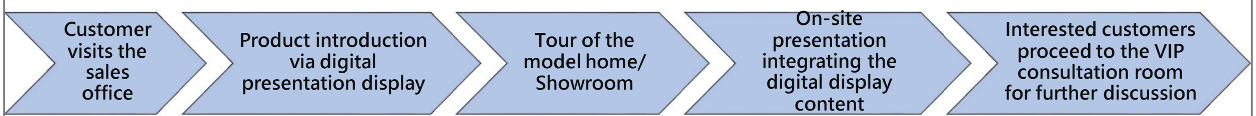
In summary, the Company implements a structured and standardized sales and handover management mechanism to ensure consistency and completeness across all operational processes. On this basis, the Company further extends these practices into various customer service and experience enhancement initiatives.

Provide Sales Information

I. Commissioned Sales Management Policy
The Company has established a comprehensive commissioned sales management mechanism to oversee the selection of sales agencies, operational standards, review of sales content, and training programs, thereby ensuring the accuracy of product information and the quality of sales services.
01 Selection
·Convene selection meetings for commissioned sales agencies ·Evaluate proposals based on market analysis, product planning, and sales strategies
02 Standards
·Define standardized sales processes ·Integrate clear market information ·Provide sales agencies with precise product positioning and planning
03 Review
·Review advertising copy and content ·Review exhibition spaces and design plans
04 Training
·Pre-launch sales training sessions ·Product feature briefings for vendors ·Company profile presentations

II. Sales Process

The Company follows a standardized sales process, providing comprehensive product information and professional services throughout each stage—from customer reception, product introduction, and model home tours to needs assessment and consultation—to ensure that customers gain a thorough understanding of the property development and all relevant information.



III. Sales Administration Process

The Company has established a comprehensive sales administration process covering contract execution, mortgage approval, payment collection, property title transfer, and property handover. Dedicated personnel assist customers throughout each stage to ensure a smooth transaction process and safeguard customer rights and interests.

Contract Execution

Long Da sales personnel provide a detailed explanation of the contract terms and supplied the client with the relevant bank loan information and applicable interest rat.

Installment Payments and Collection of Miscellaneous Fees

Designated personnel contact customers to remind them of installment payments and other payable charges, and notify them to make payments in accordance with the prescribed payment schedule

Bank Mortgage Approval

The bank's loan officer notifies both the customer and Long Da of the approved mortgage amount

Property Title Transfer and Loan Disbursement

Upon completion of the re-inspection and confirmation that all installment payments have been made, the Company completes the transfer of property ownership registration to the customer and confirms the disbursement of the mortgage loan with the customer

Property Handover

After confirming the customer's payment of the balance due at handover, the Company delivers the property keys, equipment, land and building ownership certificates, warranty certificates, and other relevant documents

Property Inspection and Handover Process

The Company follows a standardized property inspection and handover process, including the initial inspection, defect rectification, re-inspection, formal handover, and after-sales repair services, to ensure handover quality and safeguard customers' residential rights and interests.

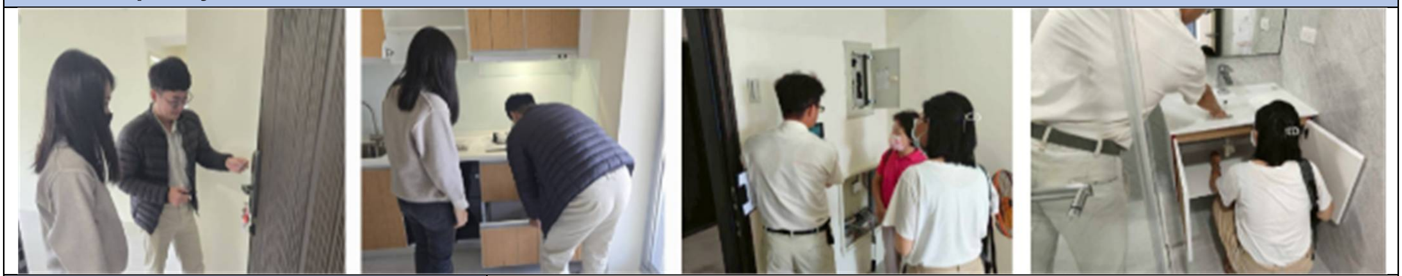
Initial Inspection	•Construction personnel accompany the customer during the initial property inspection
Repair and Maintenance	•Property repair and maintenance
Re-inspection	•Construction personnel accompany the customer to verify that all identified defects have been properly rectified
Property Handover	•Handover of keys and equipment; provision of the Homeowner's Manual, the Long Da Toolbox, the Handover Package, and the Handover Box
After-sales Service	•The Long Da Construction App enables customers to submit repair requests online

I. Property Inspection

Long Da's construction personnel accompany customers on-site for property inspection and conduct step-by-step testing of all equipment

The Company places strong emphasis on quality and service. During each property inspection, Long Da's construction staff accompany customers and invite subcontractors responsible for installation to the site to test equipment. Throughout the process, staff provide timely explanations and assistance in resolving issues, and jointly verify handover items with customers to clearly define the scope of defect rectification. This ensures customers can purchase with confidence and live with peace of mind.

II. Property Handover



Handover Process	1.Delivery of keys and equipment 2.Delivery of land and building ownership certificates 3.Delivery of warranty certificates and related documents 4.Guidance on using the Long Da Construction App 5.Instruction on house facility usage
Items Provided by Long Da	1.Equipment user manuals 2.House user manual 3.Long Da Toolbox 4.Long Da handover package 5.Long Da handover box
Handover Manual	Provided to customers, including: 1.Instructions for electrical equipment, water supply systems, and rainwater/sewage diversion systems, as well as daily maintenance guidelines. 2.Disaster prevention and safety guidelines, construction materials, and supplier information.
Online Repair Service	After handover, if customers encounter any housing-related issues, they may submit repair requests via the "Long Da Construction App." Long Da's construction personnel will proactively contact customers to schedule on-site inspections and provide follow-up repair services.

Long Da Construction App

	Online Repair Service

<table>
<tr><td rowspan="2"></td><td>

- No worries if your call is not answered
- Long Da's construction personnel will leave a message for you
- "Your home condition is always on Long Da's mind"

</td></tr>
<tr><td>

One Account per Household

✓ Provides repair request channel
✓ Tracks repair progress
✓ Allows online access to contractor information

</td></tr>
</table>

Customer Satisfaction

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. The following table presents the Company's customer after-sales service satisfaction scores over the past three years:

2023	2024	2025
Average score: 9.8 (out of 10)	Average score: 9.7 (out of 10)	Average score: 9.8 (out of 10)

Customer Privacy

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 2025, no information leakage, theft or loss of customer information occurred.

3.Quality Control and Comprehensive Oversight

3 Quality Control and Comprehensive Oversight

3.1 Quality First

Construction Standards

The Company prioritizes high-quality talent as its foundation and professional processes as its core structure to ensure stable and comprehensive quality.

The Company's construction standards are defined by excellence, professionalism, and stability. To balance forward-looking development and sustainable growth, and to expand business opportunities and create profits, the Company consistently upholds the operating philosophy of Quality, Innovation, Safety, and Service in order to achieve sustainable corporate development.

The Company regards the construction industry as a sector with high social responsibility. During project planning and construction processes, it implements strict building material quality control and supplier management mechanisms. Clear quality requirements are established, and suppliers are required to comply with quality control standards to ensure the safety and durability of construction products, safeguard residents' health and safety, and meet the intended service life and quality standards of engineering design.

In addition, quality and safety management systems are implemented across all operational stages. Through continuous monitoring and review, the Company strengthens overall service and product quality performance. There were no penalties for violations of "regulations concerning product and service safety labeling or marketing" in 2025, indicating that the Company maintained strong performance in product quality and disclosure management.

Quality Control System

To ensure that its products comply with international quality standards and to fully implement its quality management policy, the Company has established relevant quality control procedures applicable to all construction projects under its management and execution.Through the effective implementation of a systematic operating framework, including continuous process improvement and the prevention of non-conformities, the Company ensures that the quality systems across all departments are properly maintained and remain sustainable, appropriate, and effectively implemented.

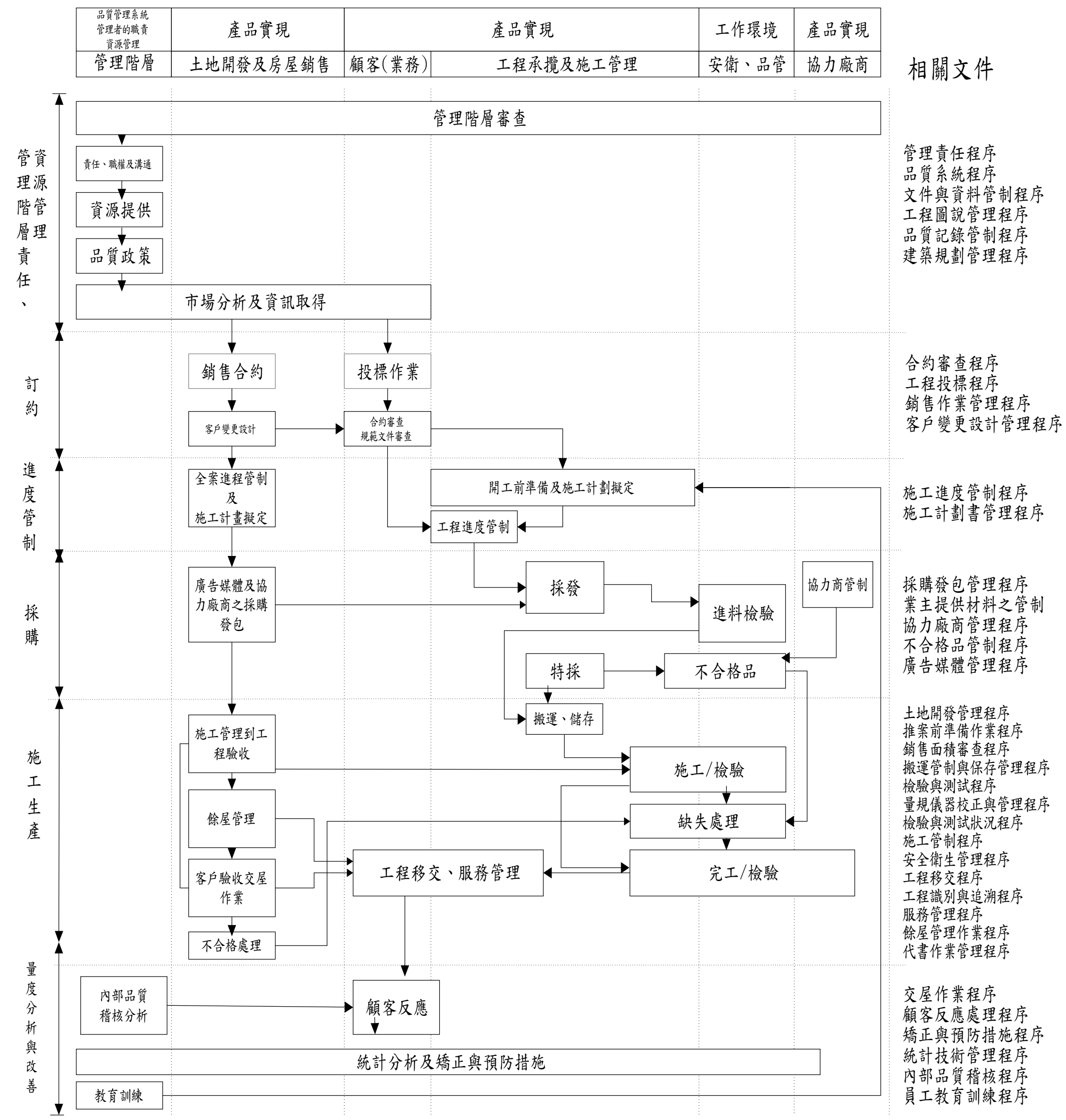
1. The Company's quality system is established in accordance with government regulations, the ISO 9001 international quality management standard, the Company's quality policy, and existing internal operating procedures.
2. The President formally issues the quality policy to all employees as the highest guiding

principle for quality management, and appoints a senior management as the management representative responsible for establishing, promoting, and maintaining the quality management system.

3. The management representative convenes department managers and above to establish a documented quality system based on the quality policy, organizational responsibilities, available resources, and common requirements of clients.
4. Each responsible department develops necessary management procedures and operational guidelines in accordance with the "Document and Data Control Procedure."
5. After project awarding, the Engineering Office and Construction Project Office instruct site supervisors to prepare construction plans based on contractual requirements and existing quality documentation. Any deviations from existing system requirements shall be clearly identified.
6. Implementation of the Quality System:
   (1) The Company's internal quality system documents form part of the Company's regulations and policies. Any operational requirements outside the quality system shall be handled in accordance with relevant internal regulations.
   (2) All written documents shall be effectively controlled and distributed to relevant departments. Department supervisors shall appropriately communicate and instruct the implementation of procedural requirements to ensure proper execution.
   (3) During system implementation, if any operational difficulties arise or more appropriate procedures are identified, departments may propose revisions in accordance with the "Document and Data Control Procedure."
   (4) After the implementation of each procedure, necessary quality records shall be properly retained in accordance with regulations as evidence of effective system operation.
7. Application of the Construction Plan:
   (1) During the pre-construction preparation stage, construction managers shall carry out planning in accordance with the project contract and specific client requirements, the Company's quality system requirements, and the "Construction Plan Management Procedure."
   (2) Upon completion of the construction plan, it shall be submitted to the site supervisor for review and approved by the department head before implementation to ensure compliance with the Company's quality management system.
   (3) When preparing the construction plan, site supervisors shall reference internal quality system procedures, standard documents, and forms. Where necessary, additional project-specific procedures, standards, and forms may be established, and implementation results shall be recorded in the prescribed documentation.

(4) Each construction office is required to complete the work for each phase in accordance with the construction plan and in coordination with the project schedule.

Quality Control Process Flowchart



品質管理系統	Quality Management System
管理者的職責	Management Responsibilities
資源管理	Resource Management
產品實現	Product Realization
工作環境	Working Environment
管理階層	Management Level
土地開發及房屋銷售	Land Development and Housing Sales
顧客(業務)	Customers (Sales)
工程承攬及施工管理	Engineering Contracting and Construction Management
安衛、品管	Occupational Safety & Health and Quality Control
協力廠商	contractors
管理階層責任、資源管理	Management Responsibilities and Resource Management
訂約	Contract Execution
進度管制	Progress Control
採購	Procurement
施工生產	Construction and Production

量度分析與改善	Measurement Analysis and Improvement
管理階層審查	Management Review
責任、職權及溝通	Responsibilities, authority, and communication
資源提供	Resource provision
品質政策	Quality policy
市場分析及資訊取得	Market analysis and information gathering
銷售合約	Sales contract
投標作業	Tendering operations
客戶變更設計	Customer design changes
合約審查規範文件審查	Contract review and specification document review
全案進程管制及施工計畫擬定	Overall project process control and construction planning
開工前準備及施工計劃擬定	Pre-construction preparation and construction plan development
工程進度管制	Project progress control
廣告媒體及協力廠商之採購發包	Procurement and contracting of advertising media and subcontractors
採發	Purchasing and subcontracting
協力商管制	Subcontractor control
進料檢驗	Incoming material inspection
特採	Concession acceptance
不合格品	Nonconforming products
施工管理到工程驗收	Construction management and project acceptance
搬運、儲存	Handling and storage
施工/檢驗	Construction and inspection
餘屋管理	Unsold property management
缺失處理	Defect handling
客戶驗收交屋作業	Customer inspection and property handover procedures
工程移交、服務管理	Engineering transfer and service management
完工/檢驗	Completion inspection/Final inspection
不合格處理	Management of nonconforming products
內部品質稽核分析	Internal quality audit analysis
顧客反應	Customer feedback
統計分析及矯正與預防措施	Statistical analysis and corrective and preventive actions
教育訓練	Training and education
相關文件	Relevant Procedures and Documents
管理責任程序	Management Responsibility Procedure
品質系統程序	Quality System Procedure
文件與資料管制程序	Document and Data Control Procedure
工程圖說管理程序	Engineering Drawing Management Procedure
品質記錄管制程序	Quality Records Control Procedure
建築規劃管理程序	Building Planning Management Procedure
合約審查程序	Contract Review Procedure
工程投標程序	Construction Tendering Procedure
銷售作業管理程序	Sales Operations Management Procedure
客戶變更設計管理程序	Customer Design Change Management Procedure
施工進度管制程序	Construction Progress Control Procedure
施工計劃書管理程序	Construction Plan Management Procedure
採購發包管理程序	Procurement and Subcontracting Management Procedure
業主提供材料之管制	Control of Customer-Supplied Materials
協力廠商管理程序	Subcontractor Management Procedure
不合格品管制程序	Nonconforming Product Control Procedure
廣告媒體管理程序	Advertising and Media Management Procedure
土地開發管理程序	Land Development Management Procedure
推案前準備作業程序	Pre-Project Launch Preparation Procedure
銷售面積審查程序	Sales Area Verification Procedure
搬運管制與保存管理程序	Material Handling and Storage Management Procedure
檢驗與測試程序	Inspection and Testing Procedure
量規儀器校正與管理程序	Measuring and Monitoring Equipment Calibration and Management Procedure
檢驗與測試狀況程序	Inspection and Test Status Procedure
施工管制程序	Construction Control Procedure
安全衛生管理程序	Occupational Safety and Health Management Procedure
工程移交程序	Project Handover Procedure
工程識別與追溯程序	Product Identification and Traceability Procedure
服務管理程序	Service Management Procedure
餘屋管理作業程序	Unsold Property Management Procedure
代書作業管理程序	Notary and Legal Agent Operations Management Procedure
交屋作業程序	Property Handover Procedure
顧客反應處理程序	Customer Feedback Handling Procedure
矯正與預防措施程序	Corrective and Preventive Action Procedure
統計技術管理程序	Statistical Techniques Management Procedure
內部品質稽核程序	Internal Quality Audit Procedure
員工教育訓練程序	Employee Education and Training Procedure

3.2 Safe Working Environment

Management of Material Topics

<table>
<tr><th colspan="4">Material Topic: Occupational Health and Safety</th></tr>
<tr><td>Major causes of this topic</td><td>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.</td><td>Primary affected parties</td><td>Long Da (caused)
Supplier/Contractor (enabled)
Government agencies (enabled)
Customers (directly related)</td></tr>
<tr><td>Influence and impact</td><td colspan="3">● Economic aspect: Establishing a supportive and employee-friendly workplace helps enhance employee retention, thereby contributing to local economic development.
● Social aspect (People): A comprehensive occupational safety management system reduces the frequency of work-related injuries while strengthening employee engagement and organizational stability.
● Positive impact: Employee education and training enhance professional competencies and job performance, increase employees' sense of achievement and organizational commitment, reduce employee turnover, and strengthen the Company's corporate image.
● Negative impact: A high employee turnover rate may adversely affect operational efficiency and long-term organizational stability.</td></tr>
<tr><td>Policy</td><td colspan="3">The Company's health and safety policy: Respect Life, Safety First.</td></tr>
<tr><td>Strategy</td><td colspan="3">Preventive or remedial measures established by the Company.
● Entry Management: 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.
<table>
<tr><th>Access control of personnel</th><th>Access control of machinery</th></tr>
<tr><td>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.</td><td>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.</td></tr>
</table></td></tr>
</table>

- Control of operating permits: For the following operations, control measures that must be implemented prior to commencement are as follows:

✓ 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		

- 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.
- 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.
- 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.
- Daily construction safety cycle: All personnel involved in construction site operations (including various professional construction business units) shall conduct a work 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 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).
- Collapse and structural failure (disaster prevention measures):
  When an employer demolishes walls, columns, or other similar structures, the following regulations must be followed:
  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)

	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). 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).
Goals and objectives (short-term)	● Short-term goals (1-3 years): 1. Establish an occupational health and safety management system. 2. Complete 100% of occupational health and safety education and training for employees and subcontractors, covering all high-risk construction site operations. 3. Establish an accident reporting and improvement mechanism. 4. Reduce occupational accidents to: mild <5 incidents/year, moderate <4 incidents/year, major casualties <0 incidents/year. (Moderate occupational accidents are defined as the following: requiring hospitalization for three days or more for treatment).
Goals and objectives (mid-term)	● Mid-term goals (3-5 years): 1. Cultivation of talents in the environmental, safety and health fields. 2. Continue to cultivate the safety culture of all employees. 3. Collaborate with academia and the industry to develop and promote innovative safety construction technologies, thereby raising overall industry standards. 4. Reduce occupational accidents to: mild <3 incidents/year, moderate <2 incidents/year, major casualties <0 incidents/year. (Moderate occupational accidents are defined as the following: requiring hospitalization for three days or more for treatment).
Goals and objectives (long-term)	● Long-term goals (more than 5 years): 1. Expand occupational health and safety management to the supply chain and assist subcontractors and suppliers with improving safety standards. 2. Reduce high-risk manual operations. 3. Continue to disclose occupational safety and health performance openly and transparently to ensure that objectives align with stakeholder needs. 4. Reduce the incidence rate of occupational accidents in the workplace and achieve zero fatal accidents.
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	1. 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. 2. In 2025, a total of one mild and two moderate occupational accident occurred, achieving a 100% success rate for the short-term goal.

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	● Oversee all safety and health related business of the Company. ● Served as Chairman of the Labor Safety and Health Committee. ● Instruct the Safety and Health Quality Control Office to plan and promote relevant safety and health business.	● Instruct all units to perform relevant safety and health work. ● Approve the safety and health promotion work plan and safety and health management regulations. ● Designate the deputy general manager to assist in handling the Company's safety and health business.
Heads of Departments	● Occupational disaster prevention planning matters. ● Safety and health management implementation matters. ● Regular inspections, key inspections,	● Provide methods for improving work processes. ● Formulate safety operation standards. ● Educate and supervise subordinates to implement safe working methods.

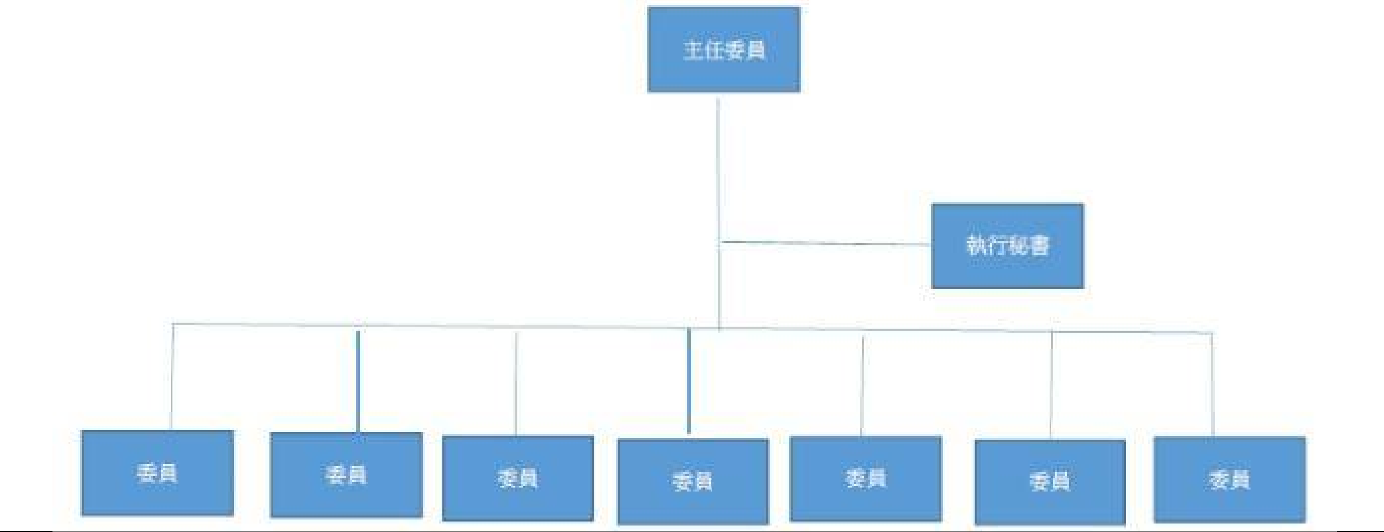
	inspections and other related inspection and supervision matters. ● Conduct regular or irregular inspections.	● Relevant safety and health management matters shall be assigned by other employers.
Safety and Health Quality Control Office, safety and health personnel	● Develop occupational disaster prevention plans and guide relevant departments in their implementation. ● Plan and supervise the labor safety and health management of various departments. ● Plan and supervise inspections and inspections of safety and health facilities. ● Guide and supervise relevant personnel to carry out inspections, regular inspections, key inspections and operating environment measurements. ● Plan and implement labor safety and health education and training.	● Plan labor health inspections and implement health management (this item is the responsibility of the management department). ● Supervise the investigation and handling of occupational disasters, and handle occupational disaster statistics. ● Provide employers with information and suggestions on labor safety and health management. ● Other relevant labor safety and health management information and suggestions.
Construction manager	● Occupational disaster prevention planning matters. ● Safety and health management implementation matters. ● Regular inspections, key inspections, inspections and other related inspection and supervision matters. ● Conduct regular or irregular inspections.	● Provide methods for improving work processes. ● Formulate safety operation standards. ● Educate and supervise subordinates to implement safe working methods. ● Relevant safety and health management matters shall be assigned by other employers.
Construction personnel, contractors	● Regular inspections, key inspections, inspections and other related inspection and supervision matters. ● Conduct regular or irregular inspections. ● Educate and supervise labors to implement safe working methods.	● Relevant safety and health management matters shall be assigned by other employers. ● Provide methods for improving work processes. ● Complete safety and health logs and safety and health inspection forms.
On-site workers	● 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 to superiors. ● Safety operating standards and the relevant provisions of this code should	● Undergo health examinations and comply with the recommendations based on the examination results. ● Receive labor safety and health education and training. ● Persons who have not obtained qualified operator qualifications are not allowed to operate dangerous

	be strictly followed during operations. ● Wear protective equipment in accordance with regulations.	machinery and equipment.

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:

Organizational Structure of Long Da Occupational Safety and Health Committee



主任委員 Chairman
執行秘書 Executive Secretary
委員 Member

List of Occupational Safety and Health Committee Members			
Job title	Name	Current position	Note
Chairman	Hong Mao-Yuan	President	
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	● Represent the company in the committee's deliberations on safety and health-related matters. ● 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.

	● The committee members are organized into the following task groups to deliberate on and decide related matters: 1. Disaster Prevention Group: Responsible for safety protection measures, prevention related to machinery, equipment, raw materials, and workplace environment monitoring. 2. Legal Affairs Group: Responsible for occupational safety and health regulations, coordination of occupational accident handling, and health management matters. 3. Education and Training Group: Responsible for the implementation of occupational safety and health training.

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:

Preliminary review	When conducting a preliminary review of the existing occupational safety and health management system and related practices, the review shall include: 1. Identifying, anticipating, and assessing current or potential working environments, as well as hazards and risks present within the organization. 2. Determining whether existing or planned control measures can effectively eliminate hazards or mitigate risks.
Occupational health and safety goals	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.
Prevention and control measures	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: 1. Eliminate hazards and risks. 2. Control hazards and risks at the source through engineering controls or management controls. 3. Design a safe operational system, including administrative management measures to minimize the impact of hazards and risks. 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. 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.

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
政策	Policy
作業清查	Operational inventory
應清查出單位所有之作業	Identify all operations within each unit
例行性作業	Routine operations
非例行性	Non-routine operations
危害鑑別	Hazard identification
法規符合度鑑別	Regulatory compliance identification
危害辨識及結果	Hazard identification and results
確認現有防護設備(施)	Verification of existing protective measures
風險評估(風險矩陣)	Risk assessment (risk matrix)
不可接受風險	Unacceptable risks
可接受風險	Acceptable risks
決定降低方風險的控制措施	Determination of risk control measures
安全衛生標準程序	Occupational safety and health standard procedures
確認採取控制措施後的殘餘風險	Verification of residual risks after control measures
經常性管理	Routine management
事故調查流程	Accident Investigation Process
事故發生	Accident occurrence
緊急應變與處置	Emergency response and handling
報告與通報	Reports and notifications
災害搶救	Disaster rescue
傷患急救	First aid for the injured
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	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
事故調查	Accident investigation
會同勞工代表實施調查	Conduct investigation jointly with labor representatives

業災害(有人員傷亡)	Occupational accident (with casualties)
工安事故(無人員傷亡)	Safety incident (without casualties)
虛驚事故(無損失)	Near miss (no loss)
傷亡撫卹及慰問	Casualty compensation and condolences
死亡補償及撫卹	Death compensation and condolence payments
傷者治療及補償	Medical treatment and compensation for the injured
復工審查	Return-to-work review
健癒復工	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
结案及案例教育訓練	Case closure and educational training

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 2025, the Company's female employees recorded a total of 62,070 working hours, while male employees recorded 127,434 working hours, resulting in a total of 189,504 employee working hours. Among non-employee workers, female personnel recorded 52,284 working hours, while male personnel recorded 566,612 working hours, for a total of 618,896 non-employee working hours. During the reporting year, three occupational injury incidents involving non-employee workers were recorded. Based on the total working hours of non-employee workers, the Frequency Rate (FR) of disabling injuries was 4.85. No occupational injuries or occupational diseases occurred among the Company's employees, and no occupational diseases were reported among non-employee workers.

Date	Incident type	Cause of incident	Preventive and corrective measures
2025.09.22	Laceration	While carrying out elevator pit waterproofing work, the worker accidentally struck the elevator door with the left arm, resulting in a laceration to the left forearm caused by the metal edge of the door panel.	1.Strengthen pre-job hazard communication and safety training. 2.Require workers to wear appropriate personal protective equipment, such as cut-resistant gloves, throughout the operation. 3.Install protective edge guards or protective coverings on elevator door panels and exposed metal edges. 4.Ensure adequate lighting and unobstructed access routes within the work area to prevent accidental collisions. 5.Increase site inspections by site supervisors and occupational safety personnel to reinforce hazard identification and corrective actions.
2025.10.17	Fall	A formwork worker fell approximately 2.5 meters from a self-constructed ladder while performing beam and slab work on the 10th floor.	1.Prohibit the use of non-compliant self-constructed ladders and require the use of compliant scaffolding or work platforms in accordance with occupational safety regulations. 2.Ensure ladders are equipped with anti-slip measures and are securely fixed. 3.Require workers performing work at height to wear safety helmets and safety harnesses, with harnesses properly secured. 4.Strengthen safety training and pre-job hazard communication for work at height. 5.Require daily inspections of ladders and work environments by site supervisors and occupational safety personnel before work begins.
2025.10.28	Fall	A formwork worker accidentally fell while assembling beam formwork at the B2 floor level.	1.Provide compliant working platforms and guardrails in formwork assembly areas. 2.Install guardrails, toe boards, safety nets, or other fall protection measures at floor openings and exposed edges. 3.Require workers to properly wear and use safety helmets and safety harnesses.

<table>
<tr><td></td><td></td><td></td><td>4.Strengthen safety training for formwork operations and conduct toolbox meetings before work begins.
5.Reinforce occupational safety inspections and subcontractor self-inspection programs to prevent similar incidents.</td></tr>
<tr><td colspan="4">Annual Improvement Measures:
• Hold monthly Occupational Safety and Health Coordination Committee meetings to review accident cases.
• Strengthen subcontractor induction training and hazard communication.
• Conduct dedicated inspections for high-risk operations, including work at height, formwork operations, and opening-related work.
• Enhance construction site safety inspections and the tracking of corrective actions.
• Establish an accident case-sharing program to prevent the recurrence of similar incidents.</td></tr>
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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$)
Taiwan Occupational Safety Card – General safety and health education and training for construction industry	120	12,000

<table>
<tr><th colspan="2">Taiwan Occupational Safety Card – General safety and health education and training for construction industry</th></tr>
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Contractor Occupational Safety and Health 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:

(I) Conduct environmental monitoring of noise, air pollution, and effluent discharge to assess and control the impact of construction activities on surrounding areas.

(II) 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.

(III) Entrust surplus soil and construction waste to licensed professional waste disposal contractors, with online reporting and verification in accordance with regulatory requirements.

(IV) 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 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 attachment).
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 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 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.

The Company places great importance on the physical and mental well-being of its employees and is committed to fostering a healthy workplace environment. Through a variety of health promotion initiatives, the Company helps employees relieve stress, enhance health awareness, and strengthen their ability to manage their own health. The Company provides comprehensive employee health examinations every two years and offers a subsidy of NT$12,000 per employee, which includes low-dose computed tomography (LDCT) lung cancer screening, to facilitate the early detection and prevention of potential health risks. Due to the scheduled examination cycle, no health examinations were conducted in 2025. The next round of health examinations is scheduled for 2026 in accordance with the established plan.

In addition to periodic health examinations, the Company promotes a range of daily wellness initiatives. These include workplace stretching exercises conducted twice daily—at 10:30 a.m. and 3:30 p.m.—to encourage employees to stretch and remain physically active, thereby mitigating the adverse health effects associated with prolonged sitting. Following each health examination, the Company also provides complimentary health consultation services to help employees better understand their health conditions and receive recommendations for ongoing improvement.

Through these initiatives, the Company continues to enhance employees' health management awareness, promote physical and mental well-being, and support employees in maintaining good health, thereby contributing to improved overall organizational performance.

Health Promotion Activities
2025 employee trips to Germany, Switzerland, and Japan: aimed at supporting employees' physical and mental well-being outside of work, connecting with nature, relieving stress, and promoting a healthy balance between work and leisure.

Germany–Switzerland 10-day Fairytale Neuschwanstein Castle Tour	
	
	

Japanese Employee Trip

3.3 Sustainable Supply

Local Procurement

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	2023		2024		2025	
		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	20	2	15	1.23	63	12.06
Materials (Raw materials)	Domestic	148	85	83	18.87	82	33.68
Engineering (Construction and equipment)	Domestic	46	13	227	79.9	178	54.26
Total		331	100	325	100	323	100

Supplier Evaluation

The Company conducts the selection, evaluation, and tiered management of suppliers in accordance with the "Subcontractor Management Regulations," ensuring that suppliers meet quality and sustainability requirements through a periodic assessment mechanism. Simultaneously, the Company requires suppliers to comply with all relevant laws, regulations, and corporate policies regarding occupational health and safety, labor and human rights, and information confidentiality, enforcing these requirements through frameworks such as the "Contractor Site Health and Safety Convention" and the "Confidentiality Commitment."

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.

Corrective action: If a supplier is identified as having concerns related to violations of labor practices or sustainability provisions, the Company requires the supplier to implement corrective actions within a specified timeframe and submit a written report. The supplier shall also accept unannounced audits and guidance. In addition, prior to entering the construction site, safety briefings are conducted to explain the construction environment, potential hazards, and required protective measures. Through regular and ad hoc evaluation and audit mechanisms, the Company continuously supervises suppliers to ensure implementation. (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 2025, no new suppliers were evaluated. For existing suppliers, 50 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.

Green Procurement

During the supplier selection and management process, the Company incorporates green procurement principles into its evaluation criteria. In terms of green procurement, the Company adopts products certified under the Ministry of Environment's green procurement labels, such as green building material tiles and elevator systems equipped with regenerative power technology. By introducing environmentally certified products with recognized credibility, the Company progressively increases the proportion of green procurement and demonstrates its commitment to sustainable business development.

For detailed information, please refer to the Company's supplier management regulations	

<table>
<tr><th>Green Building Material Label</th><th>Environmental Label</th></tr>
<tr><td>
</td><td>
</td></tr>
</table>

4. Environmental Management and Sustainability Promotion

4 Environmental Management and Sustainability Promotion

Management of Material Topics

<table>
<tr><th colspan="4">Major Topic: Green Design</th></tr>
<tr><td>Major causes of this topic</td><td>● 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.
● Strengthening corporate competitiveness and brand image: Construction projects adopting green design can attract customers, thereby enhancing corporate competitiveness and brand reputation.
● 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.</td><td>Primary affected parties</td><td>Long Da (caused)
Supplier/Contractor (enabled)
Customers (directly related)
Shareholders and other investors (directly related)</td></tr>
<tr><td>Influence and impact</td><td colspan="3">● Economy:
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.
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.
● Environment:
1. Reducing carbon footprint and energy consumption: The use of high-efficiency designs and low-carbon materials decreases greenhouse gas emissions throughout</td></tr>
</table>

	a building's life cycle. 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. 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 environmental risk management. ● Social aspect (People): 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. 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.
Policy	● Low-carbon and circular material selection policy: Prioritize the adoption of green building materials certified with environmental labels, low-carbon emissions, recyclability, and localization. Continuously develop innovative construction methods that reduce resource waste to lower the embodied carbon of buildings. ● Energy and resource efficiency: Maximize building energy efficiency and resource circularity through passive design (e.g., natural lighting and ventilation planning) and active energy-saving systems (e.g., smart energy management systems and reclaimed water). ● Ecological protection and microclimate optimization: Require construction projects to allocate a high proportion of green space and biodiversity habitat planning. Through soil water retention and vertical greening, the Company is committed to mitigating the urban heat island effect. ● Health and human-centered value standards: Mandatorily implement indoor air quality management standards exceeding regulatory requirements and universal barrier-free design to ensure that green buildings translate into tangible value in protecting residents' health.
Strategy	● Active opportunity management 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. 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. ● Risk prevention management 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. 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 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. ● Remedial measures for negative impacts 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. 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. 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. 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.
Goals and objectives (short-term)	1. Green building certification: Ensure that all new construction projects obtain approval for a basic Green Building Report as a fundamental requirement. 2. Introduction and standardization of low-carbon building materials: Increase the utilization rate of green building materials to account for over 45% of the total materials used. 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. 4. Digital design and risk management: Introduce Building Information Modeling (BIM) technology into the design process for 100% of its new construction projects.
Goals and objectives (mid-term)	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 brand advantage in marketing. 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. 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. 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.
Goals and objectives (long-term)	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. 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. 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

<table>
<tr><td></td><td>material technologies.
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.</td></tr>
<tr><td rowspan="2">Management evaluation mechanism and performance adjustments</td><td>Key performance indicators (KPIs)
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.
Examples of evaluation indicators:
● Environment
1. Reduction in carbon emissions.
2. Proportion of increase in building energy efficiency.
3. Greening coverage rate.
● Economy
1. Reduced operational costs of the unit building.
2. Green building certification acquisition rate.
3. Social aspect.
4. Customer satisfaction survey score.
5. Resolution rate of complaints from residents at construction sites.</td></tr>
<tr><td>In addition to achieving 100% design compliance, the Company's 2025 new construction projects were optimized to meet energy conservation and carbon reduction targets. Relevant regulations are regarded as the minimum standard. Through internal design guidelines, the Company enhances building performance to ensure that each project aligns with both regulatory compliance and the long-term objectives of sustainable development.</td></tr>
</table>

4.1 Resource 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	2023	2024	2025
Cement	Bag	Nonrenewable	41,000	57,339	53,356
Ready-mixed concrete	M^3	Nonrenewable	62,000	41,548	43,941
Rebar materials	T	Nonrenewable	19,000	6,825.11	8,970
Sand	M^3	Nonrenewable	6,100	11,255	4,597

4.2 Waste Management Control

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. In 2025, due to an increase in the number of contracted project sites, as well as variations in the scale and construction conditions of each project site, the volume of excavated soil generated from excavation works increased compared with the previous year.

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

<table>
<tr><th colspan="5">Waste Statistics Table</th></tr>
<tr><th>Waste composition</th><th rowspan="3">Hazardous/Non-hazardous</th><th colspan="3">Leave</th></tr>
<tr><th></th><th>2024</th><th>2025</th><th></th></tr>
<tr><th>Item</th><th>Waste generation (tons)</th><th>Waste generation (tons)</th><th>Processing method</th></tr>
<tr><td>Waste soil</td><td>Non-hazardous</td><td>17,709.02</td><td>38,198.46</td><td>Other disposal operations</td></tr>
</table>

Management Policy

To implement the circular economy and reduce the environmental impacts of construction activities, the Company has established a Waste Management Policy. Through source reduction, waste segregation, and resource reuse, the Company seeks to improve resource utilization efficiency and minimize waste generation.

The Company's Construction Engineering Office is responsible for the overall management of waste at all construction sites, covering waste segregation, storage, transportation, and reporting. All waste management operations are conducted in accordance with the "Waste Disposal Act" and other applicable regulations, with waste transportation and treatment entrusted to qualified contractors.

Each construction site designates dedicated personnel to record the types, quantities, and destinations of waste based on weighbridge data and documentation records, which serve as the basis for waste management performance tracking.

I. Quantitative Targets
Short-term: Achieve an annual reduction of 3%
Medium-term: Achieve a cumulative reduction of 9%
Long-term: Achieve an annual reduction of 5%, with a cumulative reduction of more than 15%
Note: • 2025 is designated as the base year • Short-term: Achievable targets within 1–3 years (in principle, through 2028) • Medium-term: Milestone targets within 3–5 years (approximately 2029–2031) • Long-term: Long-range targets for more than 5 years (with expected achievement by 2032 or thereafter)
II. Implementation Measures
1. Promote the adoption of the aluminum formwork construction method and implement source reduction 2. Strengthen waste segregation, recycling, and resource reuse 3. Establish waste intensity management indicators (ton/ping) 4. Strengthen the management of waste transportation contractors and waste reporting
III. Implementation Status
Waste statistics and waste intensity indicators have been established for all construction projects. With 2025 designated as the base year, annual tracking and performance evaluations will be conducted beginning in 2026.

Construction site	Construction waste (Metric tons)	Combustible waste (Metric tons)	Total (Metric tons)	Floor area (Ping)	Waste (Metric tons/Ping)	Average (Metric tons/Ping)
Lantian West Section	1,311.4	121.8	1,311.4	6,898	0.190	0.229
Guanshui Section, Yanchao	2,025.8	167.9	2,025.8	7,288	0.278	
Renai Section, Qianzhen	668.8	38.3	668.8	3,044	0.220	
Xinyi Section, Gangshan (aluminum formwork)	1,020.9	135.0	1,020.9	7,035	0.145	0.145

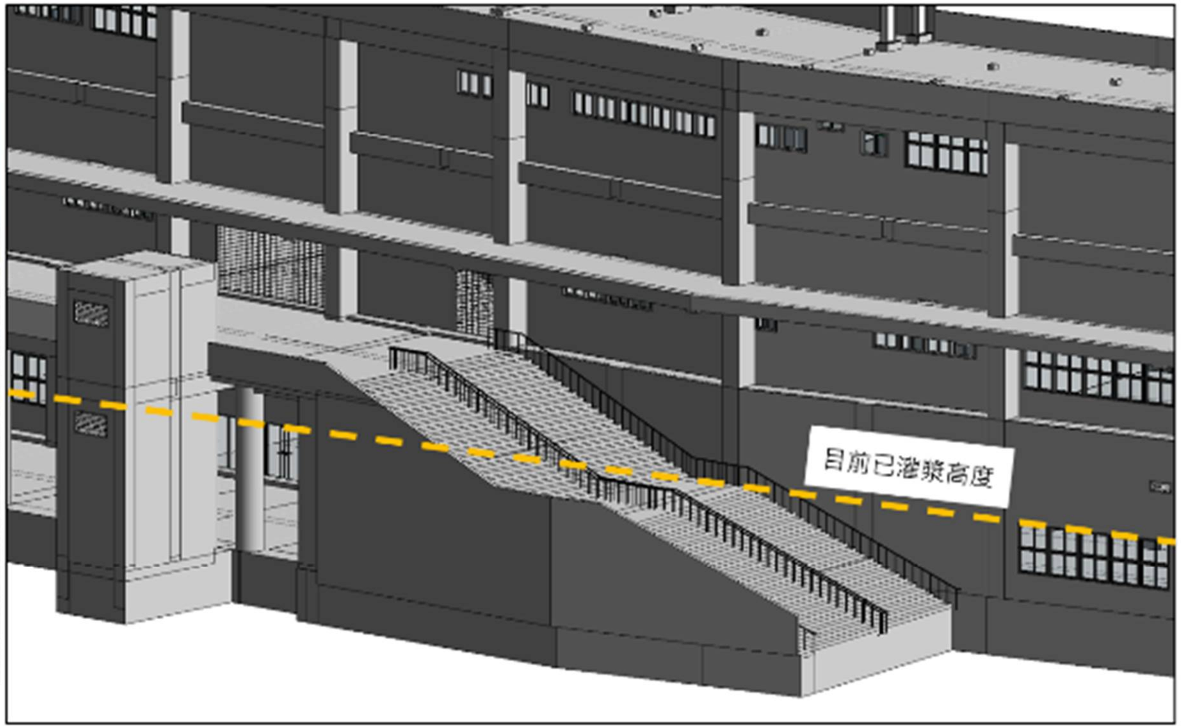
Management strategy	Base year	Management target			2026 achievement rate
		Short-term	Medium-term	Long-term	
Reduction of total waste generation and source control	2025	Reduce waste intensity (metric tons/ping) of completed construction projects by 3% compared with the base year.	Reduce waste intensity (metric tons/ping) of completed construction projects by 9% compared with the base year.	Sustain an annual reduction of 5%, with cumulative reductions exceeding 15%.	2025 serves as the target base year. Tracking and evaluation will commence in 2026.

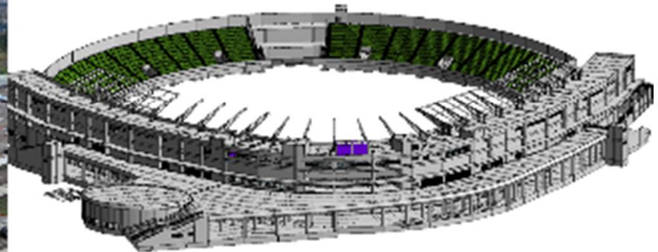
Column: BIM Technology Implementation: Digital Construction Management Practices in the Pingtung Construction Project

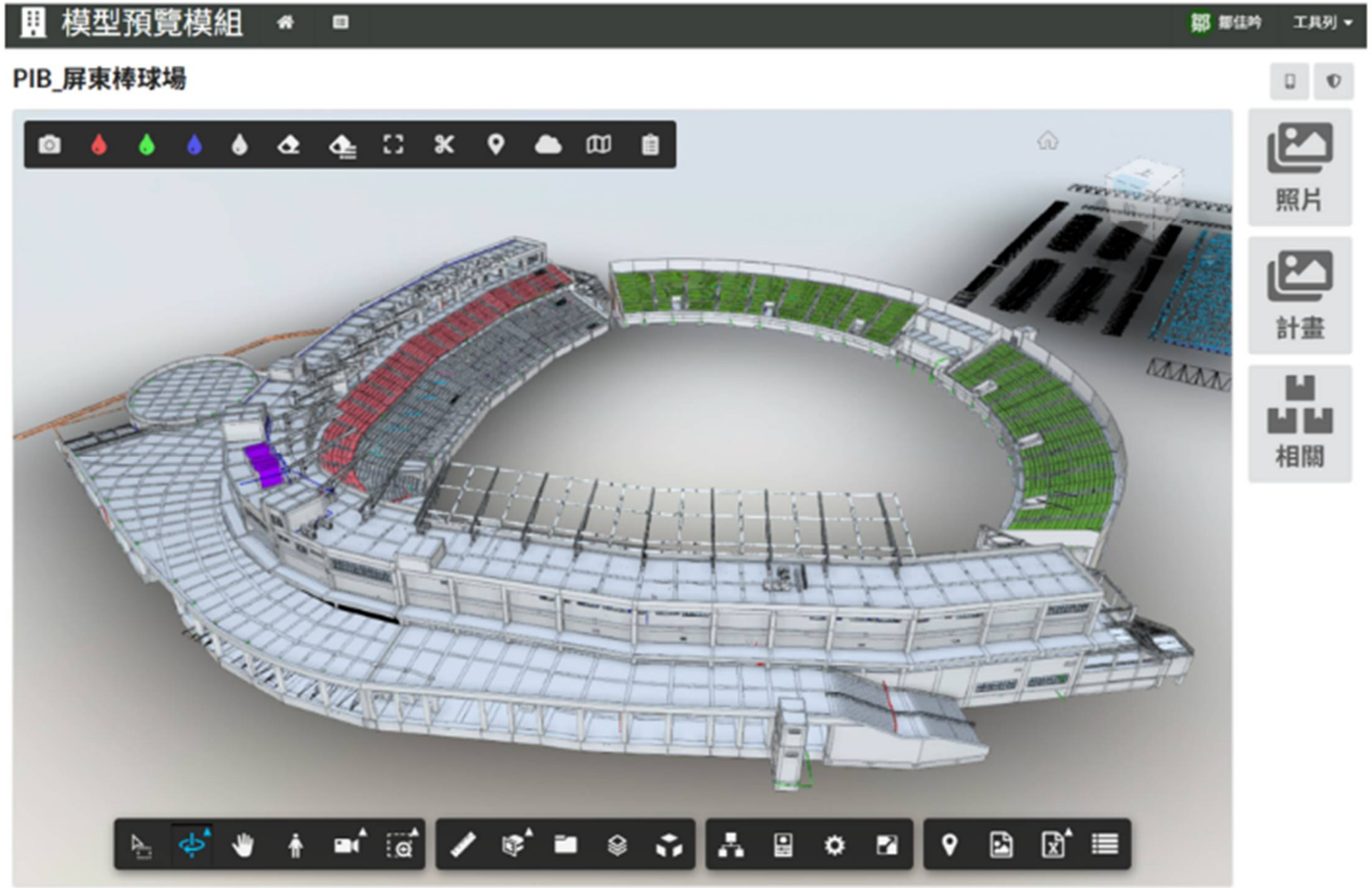
In recent years, Building Information Modeling (BIM) has become a significant global trend in the construction industry. By integrating architectural, structural, and mechanical, electrical, and plumbing (MEP) information into a digital model, BIM technology effectively enhances construction quality, reduces construction errors, and improves cross-disciplinary collaboration efficiency. As a result, it has been increasingly adopted throughout the stages of building design, construction management, and facility operation and maintenance.

Countries such as the United Kingdom and Singapore have progressively promoted the adoption of BIM technology in public infrastructure projects. Internationally, numerous large-scale projects—including the London Olympic Park and Singapore Changi Airport—have utilized BIM for project integration and management, thereby enhancing construction efficiency and project quality.

In Taiwan, BIM has also been increasingly applied to various construction projects. Through model integration and clash detection, it helps reduce construction errors and the risk of rework during project execution. As the construction industry continues its digital transformation, the Company has adopted BIM technology for the first time in the "Pingtung Baseball Stadium New Construction Project." Through practical implementation, the Company has enhanced design integration and construction management efficiency while demonstrating the practical achievements of digital construction management.

Comparison between the BIM model and the actual construction site during the construction phase
 
目前已灌漿高度 Current concrete pouring height



This project compares the BIM model with the actual construction site to enhance project information integration and improve construction accuracy.

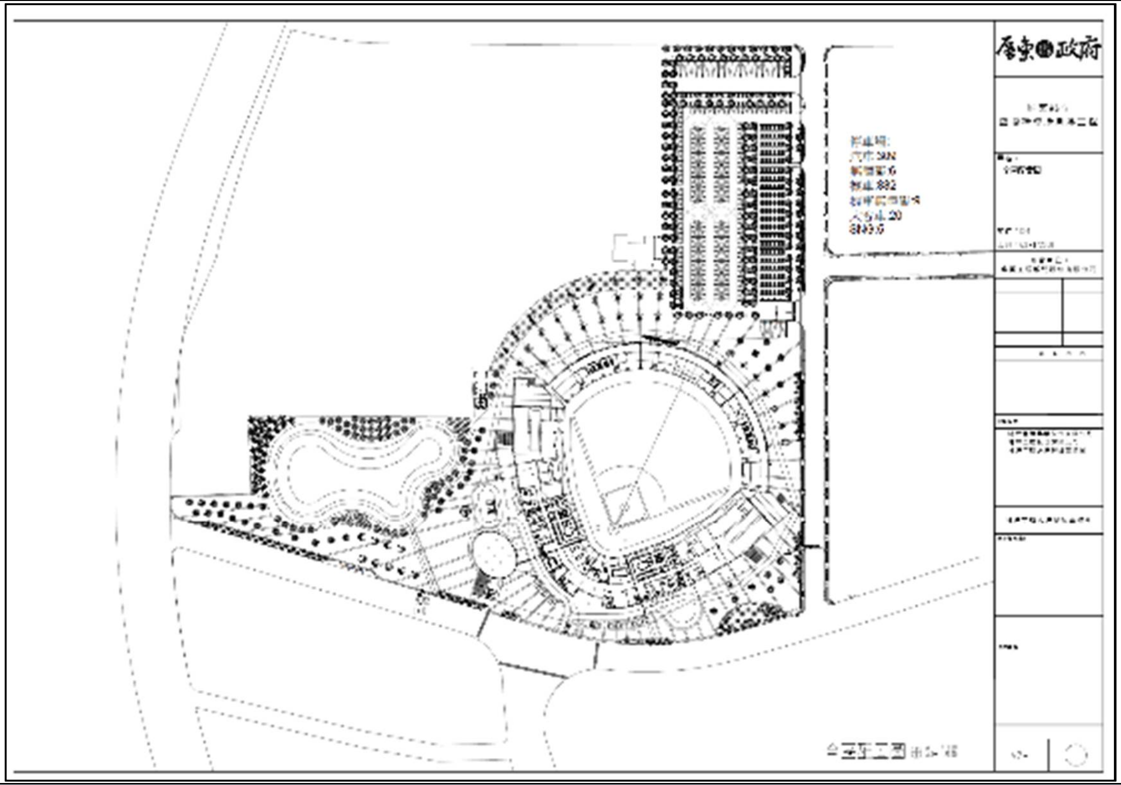
What Is BIM?

Building Information Modeling (BIM) is a digital technology that integrates architectural, structural, and mechanical, electrical, and plumbing engineering information into a three-dimensional digital model. Through visualization, BIM supports the digitalization of design, construction, and project management. By utilizing BIM, project integration efficiency can be enhanced, construction errors can be reduced, and cross-disciplinary collaboration can be strengthened.

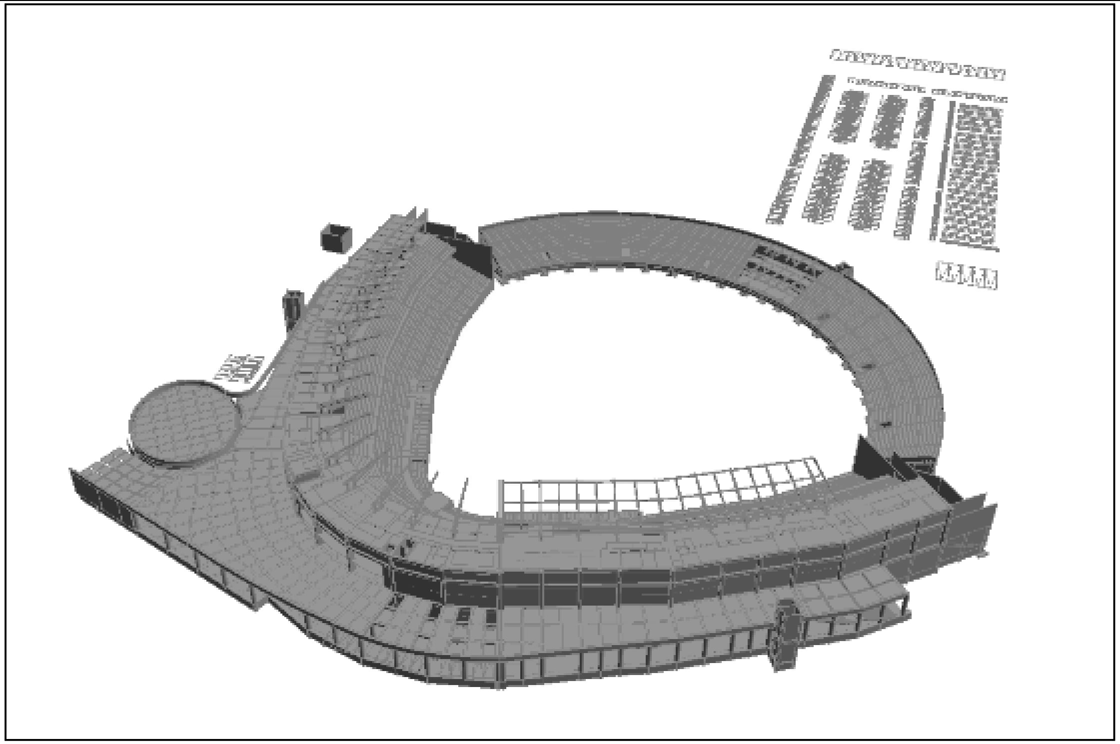
Background and Reasons for Adoption

The Company adopted BIM technology in the Pingtung Baseball Stadium New Construction Project as a key tool for improving project management efficiency and reducing construction risks. The project features a curved grandstand structure, a composite steel-and-concrete structural system, and extensive MEP installations, resulting in a high level of overall project complexity.

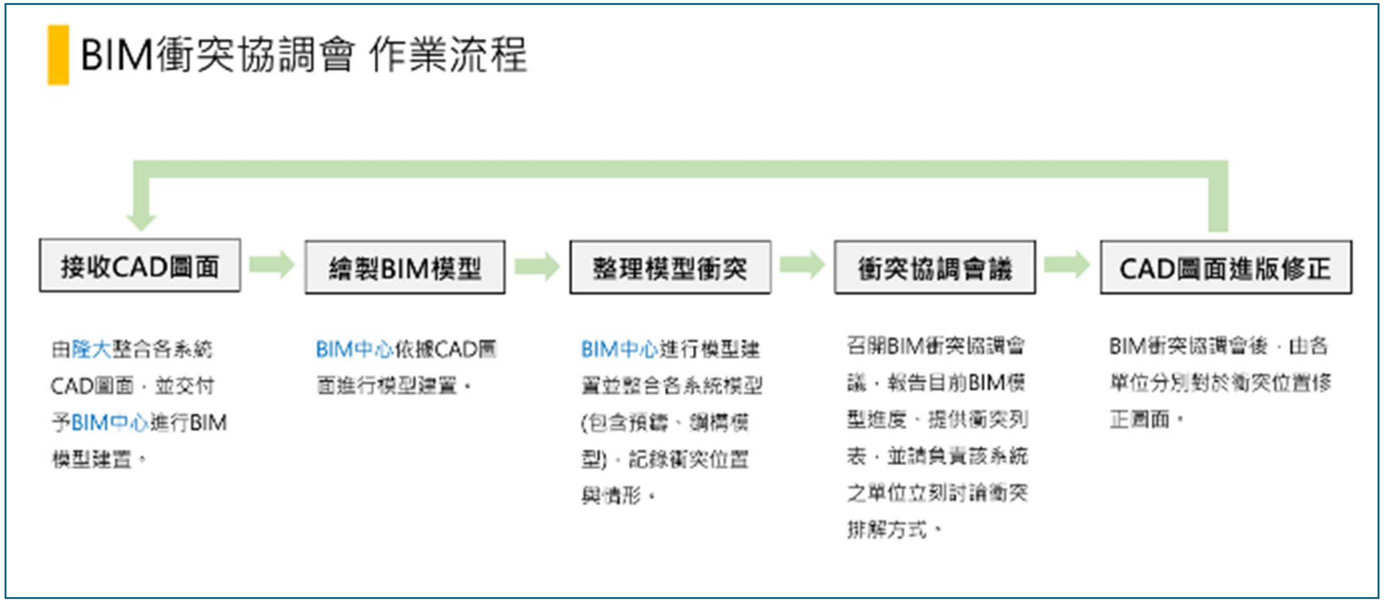
During multidisciplinary coordination, traditional two-dimensional (2D) drawings are prone to information gaps and communication errors. To strengthen collaboration between the design and construction phases, this project adopted BIM technology by developing a three-dimensional digital model, enabling all disciplines to integrate and review project information on a unified platform. This approach enhances overall project consistency and construction feasibility.



Detailed architectural design drawings



BIM architectural model based on design drawings



BIM 衝突協調會 作業流程
接收 CAD 圖面
由隆大整合各系統 CAD 圖面，並交付予 BIM 中心進行 BIM 模型建置。

繪製 BIM 模型
BIM 中心依據 CAD 圖面進行模型建置。
整理模型衝突
BIM 中心進行模型建置並整合各系統模型(包含預計、鋼構模型)，記錄衝突位置與情形。

衝突協調會議
召開 BIM 衝突協調會議，報告目前 BIM 模型進度、提供衝突列表，並請負責該系統之單位立刻討論衝突排解方式。

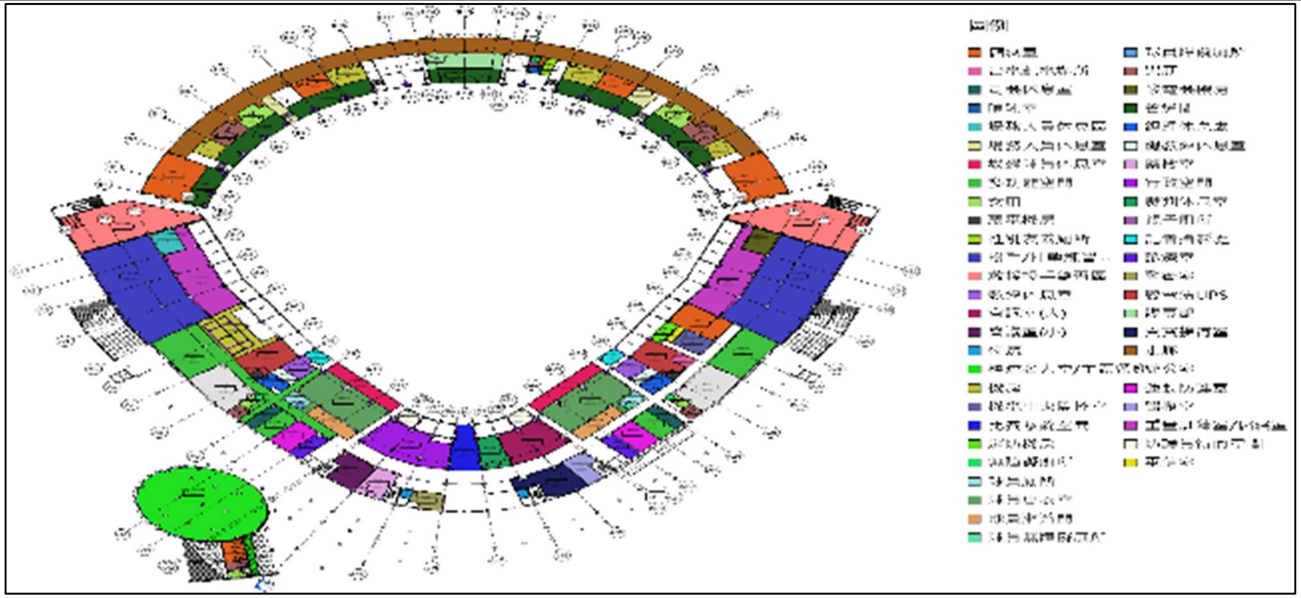
CAD 圖面進版修正
BIM 衝突協調會後，由各單位分別對於衝突位置修正圖面。

Operational Procedures BIM Clash Coordination Meeting
Receipt of CAD Drawings
Long Da integrates the CAD drawings from all systems and submits them to the BIM Center for BIM model development.
BIM Model Development
The BIM Center develops the BIM model based on the CAD drawings.
Model Clash Identification
The BIM Center develops and integrates models from all systems (including architectural and structural steel models), and records the locations and details of identified clashes.
Clash Coordination Meeting
A BIM Clash Coordination Meeting is convened to report the current progress of the BIM model, present the clash list, and enable the parties responsible for the respective systems to promptly discuss and determine appropriate clash resolution measures.
Revision of CAD Drawings
Following the BIM Clash Coordination Meeting, each responsible party revises its CAD drawings to address the identified clashes.

Application in the Design Phase

During the design phase, the project team utilized the BIM model for integration and clash detection. Prior to construction, 64 potential design issues were identified, including incorrect component positioning, inconsistencies in drawings, and clashes in mechanical, electrical, and plumbing (MEP) systems.

Through BIM visualization, design teams were able to detect issues at an early stage and implement corrections, effectively reducing the risk of changes during the subsequent construction phase. In addition, the model enabled the extraction of relevant data such as spatial layouts and the quantities of doors and windows, serving as a basis for design verification and optimization.

• Design phase issues improved: **64 items** • Coordination meetings: **4 sessions**	 圖例 Legend 儲藏室 Storage room 球員障礙廁所 Players' accessible restroom 台電配電場所 Taipower electrical distribution facility 男廁 Male restroom 司機休息室 Driver rest room 發電機機房 Generator room 哺乳室 Lactation room 管道間 Pipe shaft 場務人員休息區 Field operations staff lounge 經理休息處 Manager rest area 場務人員休息室 Field operations staff rest room 總教練休息室 Head coach rest room 場邊球員休息室 Players' dugout lounge 藥檢室 Drug testing room 多功能空間 Multipurpose space 行政空間 Administrative space 女廁 Female restroom 裁判休息室 Umpire rest room 弱電機房 Low-voltage electrical room 親子廁所 Parent–child restroom 性別友善廁所 Gender-neutral restroom 記者攝影處 Press photography area 投手/打擊練習區 Pitching/Batting practice area 診療室 Treatment room

	救援投手練習區 警衛室 教練休息室 變電站 UPS 會議室(大) 販賣部 會議室(小) 貴賓接待室 梯廳 走廊 棒球名人堂/主題餐廳 辦公室 機房 運動防護室 機電中央監控室 醫務室 比賽系統空間 重量訓練室/儲藏室 消防機房 防護員待命空間 無障礙廁所 電信室 球員廁所 球員更衣室 球員淋浴間 球員無障礙廁所	Bullpen Security office Coach rest room UPS substation Large conference room Retail stand Small conference room VIP reception room Stair hall Corridor Baseball Hall of Fame/Themed restaurant Office Mechanical room Sports medical support room Central mechanical & electrical control room Medical room Game operations system room Weight training room/Storage room Fire protection mechanical room Athletic trainer standby area Accessible restroom Telecommunications room Player restroom Player locker room Player shower room Player accessible restroom
	Presentation of BIM spatial allocation during the design phase	

第一次BIM模型協調會	001-11	1F A1~4/C1~3 樓梯A9	結構/結構	建築剖面圖樓梯A9 1F至2F段上方無梁，且既有模型樓梯第一階與剖面圖不符	屏東棒球場-A4.dwg(M剖面圖)
	001-12	3F A1~4/C1~3 樓梯A9(A13衝突方式相同)	結構/結構	建築剖面圖樓梯A9上方A2~A3段有3F,RF樓板，結構圖3F無標示樓板，既有模型與建築圖不符	屏東棒球場-A4.dwg(M剖面圖) 屏東棒球場-A2.dwg(三層平面圖) S1-結構平面圖_113.07.04.dwg(三層結構平面圖)
	001-13	1F A3旁	結構/結構	既有模型內A3旁有一隔間，但建築平面圖與結構圖皆無此隔間	S1-結構平面圖_113.07.04.dwg(一層平面圖) 屏東棒球場-A2.dwg(一層平面圖)
	001-14	3F A17 樓梯A4(A5衝突方式相同)	結構/結構	既有模型樓梯A4,A5未完成	屏東棒球場-A4.dwg(P剖面圖)
	001-15	1F A30~32 樓梯A3	結構/結構	建築平面圖標示之樓梯方向與剖面圖不符	屏東棒球場-A2.dwg(一層平面圖) 屏東棒球場-A4.dwg(L剖面圖)
	001-16	2F A11~12 樓梯A6(A7,A10,A11相同問題)	結構/結構	既有模型樓梯未建模完成	屏東棒球場-A4.dwg(O剖面圖)
	001-17	1F A12~15 主題餐廳 (消防圖面也有此問題)	空調/結構	空調風管柱梁可對齊，但柱與樓圖示無法對齊	OO05-屏東棒球場ACF-113.7.1.dwg(一層空調風管平面圖(下))
	001-18	1F A8~9/C5~6 (相同衝突問題共8處)	空調/結構	空調排風管突出看台	OO05-屏東棒球場ACF-113.7.1.dwg
	001-19	1F A11/C5	空調/空調	空調排風管與空調排風管衝突	OO05-屏東棒球場ACF-113.7.1.dwg(一層空調風管平面圖(下))
	001-20	1F A13~C1	空調/結構	空調風管(進風百葉)與柱C11A衝突	OO05-屏東棒球場ACF-113.7.1.dwg(一層空調風管平面圖(下))

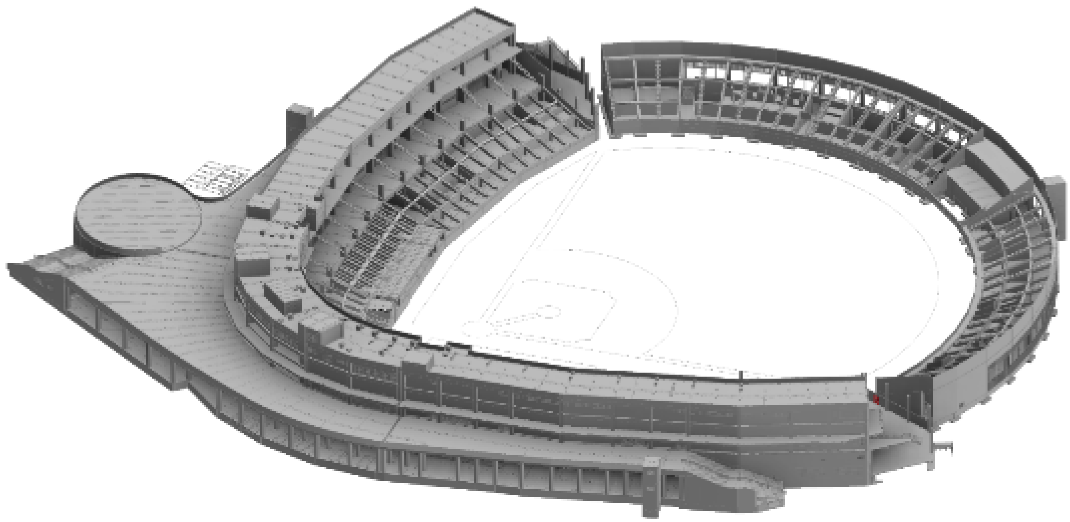
	1F A1~4/C1~3 樓梯 A9 3F A1~4/C1~3 樓梯 A9(A13 衝突方式相同) 1F A3 旁	1F A1–A4/C1–C3, staircase A9 3F A1~4/C1~3 staircase A9 (The conflict resolution method is the same as that for A13) Adjacent to A3 on 1F

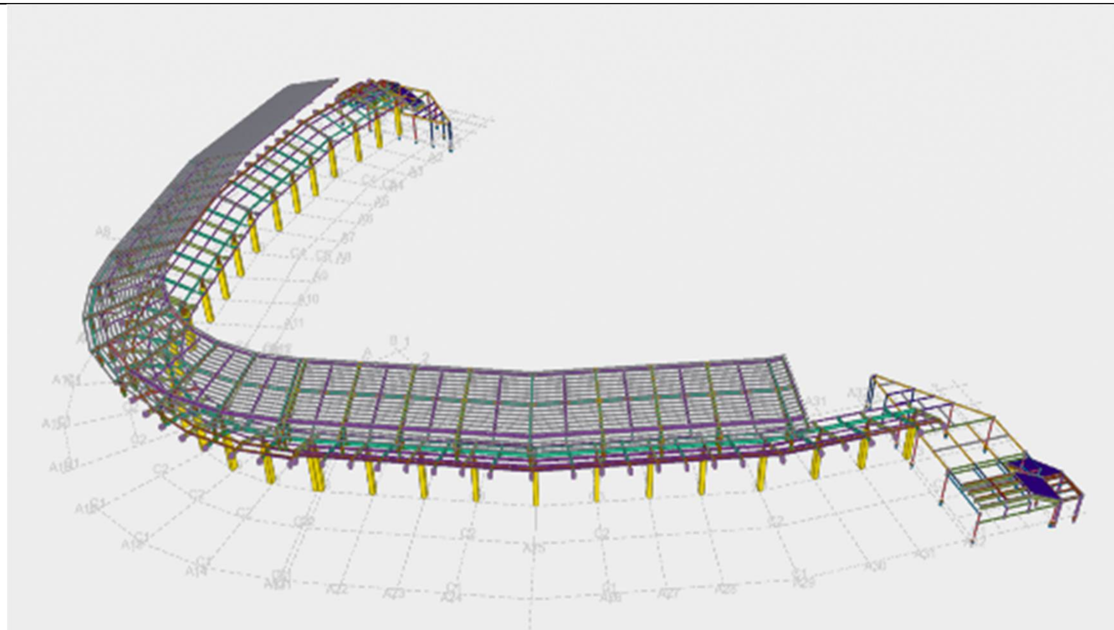
	3F A17 樓梯 A4(A5 衝突方式相同)	3F A17 staircase A4 (The conflict resolution method is the same as that for A5)
	1F A30~32 樓梯 A3	1F A30~32 staircase A3
	2F A11~12 樓梯 A6(A7.A10.A11 相同問題)	2F A11~12 staircase A6 (A7, A10, and A11 have the same issue)
	1F A12~15 主題餐廳(消防圖面也有此問題)	1F A12~15 theme restaurant (The same issue also appears in the fire protection drawings)
	1F A8~9/C5~6(相同衝突問題共 8 處)	1F A8~9/C5~6 (A total of 8 locations with the same conflict issue)
	結構/結構	Structure/Structure
	空調/結構	HVAC/Structure
	空調/空調	HVAC/HVAC
	建築剖面圖樓梯 A9 1F 至 2F 段上方無樑，且既有模型樓梯第一階與剖面圖不符	Architectural section drawing: No beam is shown above the 1F-to-2F section of staircase A9, and the first step of the staircase in the existing BIM model is inconsistent with the architectural section drawing
	建築剖面圖樓梯 A9 上方 A2~A3 段有 3F.RF 樓板，結構圖 3F 無標示樓板，既有模型與建築圖不符	The architectural section drawing indicates a 3F/RF slab above the A2~A3 section of staircase A9; however, the structural drawing does not indicate a slab on the 3F level. The existing model is inconsistent with the architectural drawings
	既有模型內 A3 旁有一隔間，但建築平面圖與結構圖	The existing model shows a partition wall adjacent to A3; however, no such partition is indicated in either the architectural floor plan
	皆無此隔間	or the structural drawings
	既有模型樓梯 A4.A5 未完成	The existing model for staircases A4 and A5 is incomplete
	建築平面圖標示之樓梯方向與剖面圖不符	The stair direction indicated in the architectural floor plan is inconsistent with that shown in the section drawings
	既有模型樓梯未建模完成	The stair model in the existing model has not been fully completed
	空調圖面柱線可對齊，但柱與牆圖示無法對齊	The column grid lines in the HVAC drawings can be aligned; however, the column and wall symbols cannot be aligned
	空調排風管突出看台	The HVAC exhaust duct protrudes beyond the grandstand
	空調排風管與空調排風管衝突	Conflict between HVAC exhaust ducts
	空調風管(進風百葉)與柱 C11A 衝突	Conflict between the HVAC duct (fresh air louver) and column C11A
	屏東棒球場-A4.dwg(M 剖面圖)	Pingtung Baseball Stadium-A4.dwg (M Section Drawing)
	屏東棒球場-A2.dwg(三層平面圖)	Pingtung Baseball Stadium-A2.dwg (Third-Floor Plan Drawing)
	S1-結構平面圖_113.07.04.dwg(三層結構平面區)	S1-Structural Plan_113.07.04.dwg (Third-Floor Structural Plan Area)
	S1-結構平面圖_113.07.04.dwg(一層平面區)	S1-Structural Plan_113.07.04.dwg (First-Floor Plan Area)
	屏東棒球場-A2.dwg(一層平面圖)	Pingtung Baseball Stadium-A2.dwg (First-Floor Plan Drawing)
	屏東棒球場-A4.dwg(P 剖面區)	Pingtung Baseball Stadium-A4.dwg (P Section Area)
	屏東棒球場-A4.dwg(L 剖面圖)	Pingtung Baseball Stadium-A4.dwg (L Section Drawing)
	屏東棒球場-A4.dwg(〇剖面圖)	Pingtung Baseball Stadium-A4.dwg (〇 Section Drawing)
	OO05-屏東棒球場 ACF-113.7.1.dwg(一層空調風管平面圖(下))	OO05-Pingtung Baseball Stadium-ACF-113.7.1.dwg (First-Floor HVAC Duct Layout Plan – Lower)
	OO05-屏東棒球場 ACF-113.7.1.dwg	OO05-Pingtung Baseball Stadium-ACF-113.7.1.dwg
	OO05-屏東棒球場 ACF-113.7.1.dwg(一層空調風管平面圖(下)	OO05-Pingtung Baseball Stadium-ACF-113.7.1.dwg (First-Floor HVAC Duct Layout Plan – Lower)
	BIM clash list at design stage	

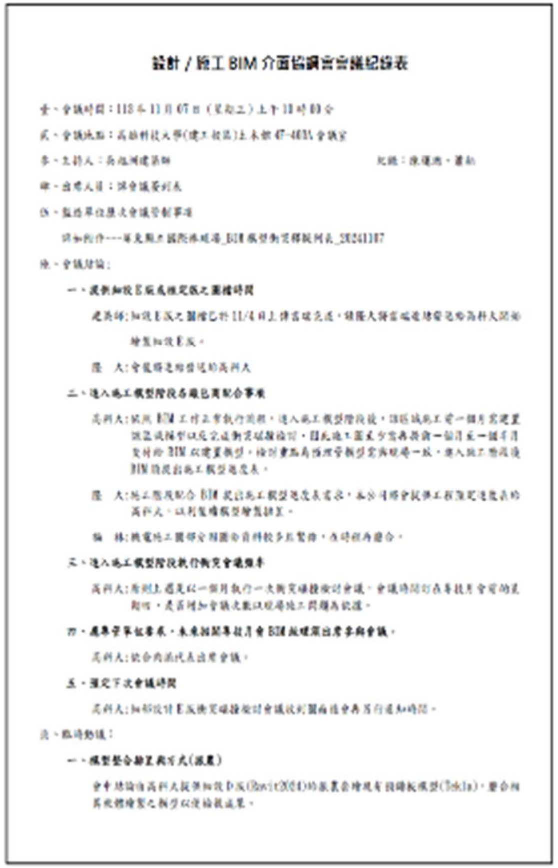
Application in the Construction Phase

Upon entering the construction phase, the project team continued to use the BIM model to integrate information from all participating parties and conducted regular coordination meetings for review. A cumulative total of 74 potential clashes was identified, including conflicts between structural elements and mechanical, electrical, and plumbing systems, as well as unreasonable equipment layouts. Through model integration and a real-time feedback mechanism, these issues were resolved either before construction or during the construction process, effectively preventing on-site construction errors and rework.

In addition, the BIM model was applied to quantity takeoff and construction simulation. It enabled the accurate calculation of concrete volumes, floor slab areas, and equipment quantities, thereby improving cost estimation efficiency and reducing human error.

Through BIM integrated model coordination, multidisciplinary collaborative reviews were conducted to effectively reduce construction conflicts and risks.	
● Construction stage clash resolution: **74 items** ● Coordination meetings: **14 sessions**	 **BIM architectural and structural model at construction stage**

	
	Construction stage steel structure IFC model


設計 / 施工 BIM 介面協調會會議紀錄表

Monthly integrated Coordination Meetings conducted during the construction stage

Regular BIM Operation Meetings Conducted by the Site Office

Subsequent Operations and Maintenance

Following project completion, the BIM model serves as the digital foundation for subsequent operation and maintenance management. It assists facility management teams in equipment information integration, maintenance management, and space management. Through the application of the digital model, the efficiency and quality of ongoing operation and maintenance can be enhanced, providing a foundation for intelligent facility management.

Achievements and ESG Value

Through the adoption of BIM technology, this project has achieved significant improvements in project quality, construction efficiency, and resource management. By conducting clash detection and construction simulation in advance, construction errors and rework were effectively reduced, thereby minimizing material waste and waste generation.

In terms of resource management, the BIM model enables accurate quantity takeoff, reducing excessive material consumption while improving cost control efficiency. At the same time, three-dimensional visualization enhances construction personnel's understanding of the project and operational safety, thereby reducing construction risks.

Furthermore, by utilizing a digital platform for model and document management, all participating parties can share information in real time and track the progress of issue resolution, improving overall collaboration efficiency and governance transparency.

Overall, the implementation of BIM technology not only enhances project management effectiveness but also helps reduce environmental impacts, demonstrating the construction industry's concrete commitment to sustainable development.

BIM application benefits	Sustainability value
Reduced rework	Reduced construction waste generation
Accurate quantity calculations	Reduced material waste and resource consumption
Visualized construction management	Enhanced construction safety and risk identification
Digital information management	Strengthened cross-functional collaboration and governance efficiency

Conclusion

Through the practical experience gained from the Pingtung Baseball Stadium Project, the Company has further accumulated experience in the application of digital construction management and validated the practical benefits of BIM technology in project integration and construction management.

In the future, the Company will continue to promote the application of BIM technology and related training programs, progressively strengthen its digital construction management capabilities, enhance overall project quality and management efficiency, and move toward the development of intelligent and sustainable construction.

5.Green Development and Ecological Co-Creation

5 Green Development and Ecological Co-Creation

5.1 Prudent Site Selection

During the land development process, site selection and evaluation are critical factors influencing project effectiveness. The Company adheres to the principles of prudent planning and professional judgment. At the early stage of development, the Company integrates multi-dimensional information, including market analysis, cost assessment, and environmental conditions, to systematically evaluate the development potential and feasibility of land. Through cross-functional collaboration and the involvement of professional architects, the Company ensures that all decisions are supported by sufficient analysis and considerations. The Company also balances economic benefits, development risks, and long-term value to enhance overall development quality and investment returns.

Land Development Operating Procedures	
Purpose	To standardize the Company's land development operations, these operating procedures have been established and shall be followed accordingly.
Scope	These procedures apply to all operations related to the Company's land evaluation activities, including market analysis, determination of investment direction, land acquisition, completion of contract signing, and transfer of property rights.
Responsibilities	Responsible Departments: Construction Project Office and Finance Department
Operating procedures	1. Land development operations shall be conducted in accordance with the annual operating plan as the guiding principle. 2. The development unit shall formulate land development objectives and collect relevant information to identify potential construction sites. The sources of land acquisition include: (1) Self-development (2) Referrals from brokers (3) Recommendations from landowners (4) Public Tendering 3. The development unit shall continuously collect and analyze relevant information, conduct project screening, and establish project files. 4. Projects deemed feasible after preliminary review and evaluation shall proceed with regional market analysis and preliminary assessment. 5. For projects with development potential, the development unit shall conduct investigations based on the following basic information to serve as the basis for overall development evaluation and analysis, and shall prepare a "Project Analysis Report." The evaluation items include: (1) Land administration information: Cadastral maps and land registration transcripts.

(2) On-site inspection: Investigation of site topography, landform, access roads, and above-ground structures.

(3) Building regulation information: Review of relevant building regulations to determine allowable construction area and related restrictions.

(4) Architectural design analysis: Engage architects to conduct preliminary design analysis and prepare drawings required for development planning.

(5) Development model: Comprehensive understanding of construction conditions.

6. The development unit shall forecast and estimate various costs, expenses, and revenues for each project, complete the project investment profit and loss analysis, and prepare the "Real Estate Development Investment Return Analysis" for review and approval.

7. The operating models for land development are as follows:

(1) Self-Owned Land Development Projects:

- The development unit conducts negotiations for land acquisition.
- Prepare land purchase agreements; the Legal Affairs Department assists in reviewing contract terms, and approval documents shall be submitted for authorization.
- Upon completion of the land purchase agreement signing, the payment process for land acquisition costs shall be initiated through coordination with the Finance Department in accordance with cash receipt and payment procedures.
- Authorized personnel of the development unit shall conduct land handover procedures.
- Relevant approval documents shall be submitted to the Chairman for approval according to the authorization hierarchy.

(2) Joint Development Projects:

- The development unit conducts negotiations regarding joint development conditions.
- Prepare land purchase agreements and joint development agreements; the Legal Affairs Department assists in reviewing contract terms, and approval documents shall be submitted for authorization.
- Upon completion of the signing of the land purchase agreement or agreement, the payment process for land acquisition costs shall be initiated through coordination with the Finance Department in accordance with cash receipt and payment procedures.
- The development unit shall coordinate with relevant personnel to conduct land condition handover procedures.
- Relevant approval documents shall be submitted to the Chairman for

approval according to the authorization hierarchy.

(3) Public Tendering

- Public land tender projects with development value shall be handled in accordance with bidding and tender opening procedures.
- The development unit shall complete and submit the tender document acquisition approval form for approval and actively conduct tender preparation activities.
- Submit an advance payment request form to apply for the bid bond.
- The Finance Department shall prepare the bid bond prior to tender submission.
- After completion of the tender opening, the bidding personnel shall prepare the tender opening record based on the tender results and submit it for approval.
- If the Company wins the bid, the responsible personnel shall complete the Engineering Performance Bond (Check) Application Form and apply to the Finance Department for the performance bond (as specified in the tender instructions).
- For unsuccessful bids, the responsible personnel shall retrieve the bid bond, complete the receipt form, and submit it to the Finance Department.
- Subsequent procedures shall follow the processes described in items (1) and (2).

8. During the contract signing and payment process, the development unit shall promptly complete the property rights transfer registration in accordance with the agreed procedures. Upon completion of contractual obligations, the property ownership documents shall be submitted to the Finance Department for retention.
9. After all relevant procedures for a land development project have been completed and approved, the project shall be submitted to the next Board of Directors meeting for approval.
10. The Company's land acquisition activities shall be conducted in accordance with the "Regulations Governing the Acquisition and Disposal of Assets" and relevant laws and regulations.
11. For land acquisition cases, if the criteria for public disclosure and filing regarding the items and transaction amounts stipulated in the "Regulations Governing the Acquisition and Disposal of Assets" are met, the Finance Department is required to complete the public disclosure and filing within two days of the event's occurrence.
12. After completion of land transfer procedures or obtaining the land use consent for joint development projects, the Company shall immediately proceed with the building design and permit application procedures. Upon issuance of the construction permit, the Engineering Office shall commence related construction activities in accordance with the procurement and subcontracting cycle procedures and construction cycle

	procedures.
Key control points	(1) Has the Land Development Evaluation and Analysis Report been reviewed by the responsible authority? (2) Are relevant application procedures for land development executed in accordance with operating procedures? Are decisions made according to approval authority levels and submitted to the Chairman for approval? (3) Does the land acquisition unit complete property rights transfer registration in a timely manner? (4) Has the land development project been submitted to and approved by the Board of Directors? (5) Is land acquisition conducted in accordance with the Regulations Governing the Acquisition and Disposal of Assets? (6) Has a land purchase agreement been signed for land acquisition? and has it been properly retained? (7) Has the draft contract been reviewed by the responsible authority for legality and reasonableness? (8) Does the land purchase require public announcement? Are the reported contents accurate? and submitted within the required timeframe?
Reference documents	● Regulations Governing the Acquisition and Disposal of Assets by Public Companies ● Regulations Governing the Acquisition and Disposal of Assets
Forms used	1. Approval Request Form 2. Project Analysis Report 3. Real Estate Development Investment Return Analysis 4. Land Tender Document Acquisition Approval Form 5. Tender Opening Record 6. Advance Payment Request Form 7. Receipt Form 8. Engineering Performance Bond (Check) Application Form 9. Land Purchase Agreement 10. Joint Venture Agreement 11. Joint Land Acquisition Agreement 12. Joint Development and Sales Agreement 13. Board Meeting Minutes

5.2 Rigorous Investigation

Geotechnical Investigation – Building a Protective Network for Community Safety through Scientific Data

The beauty of architecture is crafted above the ground, while exceptional safety and resilience are deeply rooted beneath the surface. We regard geotechnical investigation as a critical task during the early stages of development. Through sampling and testing of site strata, bearing capacity, and groundwater conditions, the Company establishes a reliable basis for structural design.

This rigorous investigation not only ensures structural stability but also represents the Company's firm commitment to the safety of surrounding communities. Through in-depth exploration, we accurately identify soil classifications and characteristics, transforming geological data into key indicators for excavation support design. During the excavation phase, these investigations enable effective control over the stability and safety of retaining measures, thereby preventing potential damage to neighboring buildings.

Structural Design Review – Enhancing Residential Safety through Third-Party Professional Review

Safety cannot rely solely on engineering calculations from a single source. The Company recognizes that building structures are closely related to the lives and property of numerous households. Therefore, for construction projects of specific scales or with special designs, the Company proactively submits structural designs to professional associations for review.

Through rigorous reviews conducted by third-party professional associations, such as civil engineering and structural engineering technician associations, multiple cross-verifications are performed, covering aspects from beam and column layouts to reinforcement quantities, to ensure the safety and reliability of structural designs. By preventing structural risks arising from human errors at the source, the Company is committed to safeguarding the long-term residential safety of occupants.

5.3 Friendly Architectural Design

Thoughtful Material Selection – Invisible Commitment, the Most Critical Protection

From the design stage, we carefully plan every line of defense. Through professional planning, the Company selects non-toxic building materials to reduce potential sources of pollution and safeguard indoor air quality, creating homes where residents can breathe with confidence and peace of mind.

[Healthy Breathing] Indoor Air Quality (Note: Planning varies depending on the construction project)	● Environmentally friendly green building material paints are selected for residential units to effectively reduce indoor hazardous substances. ● Dedicated openings are reserved for total heat exchangers, enabling automatic ventilation between indoor and outdoor environments. Without opening windows, pollutants can be effectively discharged while fresh air is introduced indoors. ● F1 low-formaldehyde panels are selected to minimize formaldehyde emissions, transforming the kitchen beyond merely a cooking space.
[All-Time Protection] Residential Safety (Note: Planning varies depending on the construction project)	● 24-hour networked monitoring is provided throughout the entire community, including elevators and basements, with emergency buttons installed. Safety management is upgraded from passive recording to proactive protection, **utilizing all-time technology to achieve the highest standards of security and privacy protection.** ● Comprehensive community emergency response facilities are provided, including AED equipment**, creating a safe residential environment with immediate response capabilities.** ● Friendly barrier-free design reduces level differences **and creates safe and smooth indoor circulation routes**. ● Healthy, non-toxic SPC flooring offers waterproofing, moisture resistance, and excellent wear resistance**, safeguarding peace of mind for the entire family during their daily** activities.
[Sensory Comfort] Lighting Safety (Note: Planning varies depending on the construction project)	● Human-centric circadian lighting is implemented, with multi-circuit lighting controls designed for different areas such as lobbies and basements. Brightness is automatically adjusted according to different time periods, achieving a balance between activity and relaxation while providing 24-hour energy-saving protection and aesthetic lighting environments. ● Smart devices with **energy-saving certification** are carefully selected, incorporating energy conservation awareness into daily living habits and promoting behavioral changes starting from everyday practices.
[Solid Foundation] Water and Electrical Facilities (Note: Planning varies	● Dedicated protection measures are provided for humid areas. Bathrooms, kitchens, and balconies are equipped with leakage circuit breakers that actively detect abnormalities, **establishing the first line of defense for**

depending on the construction project)	<u>**household electrical safety.**</u> ● Hot water pressure pipes are fully covered with thermal insulation materials to effectively prevent heat loss, maintain stable water temperatures, and achieve both energy efficiency and constant-temperature comfort. ● Water hammer arrestors and booster pumps are installed to ensure consistent water pressure. These measures not only eliminate water hammer noise but also provide residents on all floors with an equally quiet and stable water usage experience.

Smart Functional Details – Setting a New Standard for Modern Living with Thoughtful Design

Through meticulous craftsmanship and attention to detail, the Company enhances living quality with a human-centered approach. By achieving a harmonious balance between people and the environment, the Company creates residential spaces that integrate practical functionality, physical comfort, and emotional well-being.

[Quality Living and Simplified Housekeeping]		
● **Easy-Clean Aesthetic Kitchen:** Designed to provide a more effortless cleaning experience for daily life. The kitchen layout not only emphasizes convenient circulation but also incorporates high-strength painted glass on heat-intensive wall areas, effectively resolving the difficulty of cleaning traditional tile grout. With stain resistance, oil resistance, and enhanced durability, functional building materials are utilized to provide a sense of practicality and security.		
● **Smart Bathroom Heating and Ventilation System:** Creating a healthy bathroom environment that "breathes." Through an intelligent three-in-one heating and ventilation system, independent and efficient air circulation is achieved, effectively eliminating humidity, unpleasant odors, and allergens. With precise temperature control technology, the bathroom is transformed from merely a functional space into a relaxing and refreshing wellness corner within the home.		

● **Home Delivery and Food Delivery Platform Area:** We value the care and convenience behind every delivery. In response to the increasing demand for home delivery and food delivery services, dedicated storage space and integrated platforms are thoughtfully planned. This is not merely an allocation of space, but a reflection of the Company's attention to community living details, allowing daily package collection to become a seamless and effortless experience.		
[Smart Technology and Efficient Protection]		
● **Integrated Smart Access Control Security System:** Comprehensive smart access control and vehicle identification systems are implemented, integrating access card sensing with centralized real-time monitoring. The parking area adopts e-Tag identification technology combined with an intuitive human-machine interface to achieve efficient and highly secure smart community management.	 	
● **Driveway Safety:** Technology is utilized to safeguard access order and traffic flow. Countdown display devices are installed at driveway entrances to visualize system operating status, assisting residents in accurately determining the timing for entry and exit. This is not merely a time display function, but a safety		

commitment designed to prevent collisions and optimize traffic circulation, enabling more efficient community access management.	
● **Fiber-to-the-Home Connectivity for Every Household:** The entire project adopts FTTH infrastructure for every household, integrating digital communication systems and reserving capacity for future expansion needs. Through a high-standard broadband architecture, smooth and uninterrupted data transmission is ensured, creating a seamless digital communication environment that connects residents with the world.	
[Detailed Functions and Thoughtful Supporting Services]	
● **In-Unit Water Shut-Off Valve Installation:** Independent in-unit water control system: Dedicated control valves are installed at appropriate locations within each unit. This enhances maintenance convenience and enables rapid water shut-off during emergencies, safeguarding residential property and providing residents with a worry-free and effortless maintenance experience.	
● **Convenient Cleaning in Parking Areas:** Comprehensive basement support planning is implemented with convenient mop washing basins. These facilities provide residents with immediate access to water and cleaning support within parking areas, preventing dirt and contaminants from being brought into residential spaces and elevators. Through thoughtful spatial planning, community maintenance and personal cleaning are made more organized and convenient.	

● **Resource Classification and Recycling:** Low-temperature food waste refrigeration equipment and professional recycling areas are provided. Through technology to eliminate odors and classification practices to promote environmental protection, the Company creates a high-quality, efficient, and clean living environment.		
● **Landscape Greening:** Rooftop greenery design: Green landscaping is adopted to replace rigid structural surfaces. In addition to enhancing spatial aesthetics, rooftop greenery effectively reduces heat radiation and optimizes indoor temperature control, demonstrating sustainable value through low-carbon coexistence. Multi-layered three-dimensional courtyard landscape: Layers of plants and greenery create depth and richness in daily living. Surrounded by flowers and shade, residents can rediscover peaceful moments embraced by nature.		
● **Plant Labeling:** Nature is introduced into everyday living through thoughtful details. Dedicated identification tags are installed for each plant within community landscape areas, transforming trees from mere visual elements into companions that enrich residents' daily lives. Through a		

greener living environment, residents can enjoy a deeper connection with nature.		
● **Water Conservation:** The entire building adopts water-saving equipment certified by the Ministry of Economic Affairs, seamlessly integrating energy conservation concepts into daily life. Through precise water usage planning, resource consumption is effectively reduced, making water conservation a natural and effortless lifestyle practice.		

6. Commitment to Responsibility, Creating Shared Excellence

6 Commitment to Responsibility, Creating Shared Excellence

Management of Material Topics

<table>
<tr><th colspan="4">Material Topic: Training and Education</th></tr>
<tr><td>Major causes of this topic</td><td>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.</td><td>Primary affected parties</td><td>Long Da (caused)
Employees and other workers (directly related)</td></tr>
<tr><td>Influence and impact</td><td colspan="3">● Social aspect (People): Employees' opinions can be conveyed to the company through labor-management meetings, fostering harmonious labor-management relations. A stable workforce enables sustainable organizational development
● Positive impact: Improve employees' abilities, sense of accomplishment and work performance through education and training. A high degree of employee identification with the company can reduce turnover rates and enhance the company's positive image.
● Negative impact: High turnover of personnel turnover affects the progress of organizational development.</td></tr>
<tr><td>Policy</td><td colspan="3">A workplace of happiness and health, as well as learning and growth.</td></tr>
<tr><td>Strategy</td><td colspan="3">Happy and healthy workplace: Starting from "health protection" and a "friendly workplace environment," the Company enhances organizational cohesion.
Learning and growth-oriented workplace: Centered on "organizational orientation" and "employee self-directed learning," the Company focuses on talent development and cultivation.</td></tr>
<tr><td>Goals and objectives (short-term)</td><td colspan="3">1. Continue to promote healthy stretching exercises for 8 to 10 minutes, twice a day in the office
2. Continue to conduct regular health examinations for employees
3. Organize diversified activities for employees and their families
4. Continue to conduct on-the-job training for employees</td></tr>
<tr><td>Goals and objectives (mid-term)</td><td colspan="3">Maintain harmonious labor-management relations.</td></tr>
<tr><td>Goals and objectives (long-term)</td><td colspan="3">Maintain harmonious labor-management relations.</td></tr>
<tr><td>Management evaluation</td><td colspan="3">Training directors and senior supervisors serve as instructors.</td></tr>
</table>

mechanism	
Performance and adjustments	1. Continue to promote healthy stretching exercises twice a day in the office. 2. Conduct an employee health examination once every two years. 3. In 2025, a total of seven overseas trips were organized. 4. In 2025, a total of 81 individuals participated in education and training courses for a total of 1,557 training hours.

6.1 Talent Distribution

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.

In addition, if the situation involves mass layoffs, the Company shall complete the notification procedures no later than 60 days in advance in accordance with the "Act for Worker Protection of Mass Redundancy" and relevant regulations.

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 2025						
Region	Gender	Age	Contract type			
			Employment contract		Employment type	
			Regular	Temporary	Full-time	Part-time
Taiwan	Female	Under 30 years old	9	0	9	0
		30-50 years old	12	0	12	0
		Over 50 years old	11	0	11	0
	Male	Under 30 years old	12	0	12	0
		30-50 years old	25	0	25	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, 2025.
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.

In 2025, the Company had a total of 95 employees, including 63 male employees and 32 female employees. Compared with the previous year's total of 97 employees, the overall workforce structure showed only a limited change, with no significant variation, maintaining a stable workforce scale.

The Company adheres to fair, diverse, and non-discriminatory employment principles. Recruitment, employment, and development opportunities are not affected by factors such as race, religion, belief, gender, marital or reproductive status, age, political background, nationality, physical or mental disabilities, sexual orientation, or other factors, ensuring equality and diversity in talent acquisition and development. In addition, the Company currently has no employees with disabilities and complies with relevant regulatory requirements by paying employment substitution fees for persons with disabilities.

Long Da's non-employee personnel in the current year include security personnel and construction site personnel. Security personnel are responsible for maintaining the safety of plant areas and office environments, while construction site personnel perform construction and maintenance activities based on project requirements to provide operational support. These non-employee partners contribute their professional expertise and assistance in their respective positions, working together with Company employees to support daily operations.

Overview of Non-Employee Headcount in 2025		
Worker type	**Contractual relationship with the company**	**Total number of workers**
Security personnel	Contracted	13
Construction site personnel Note	Contracted	80,831
Note: The number of personnel on the construction site varies daily due to differences in work types and shifts.		

New Hires and Employee Turnover

The Company's employee turnover rate in 2025 was 6.32%, representing a decrease of 1.92 percentage points compared with 8.24% in 2024. The new hire rate also decreased from 6.19% to 4.21%, a reduction of 1.98 percentage points. These results indicate that overall employee turnover became more stable compared with the previous year, with the workforce structure remaining robust. The Company continues to enhance employee retention and professional capabilities through comprehensive education and training mechanisms as well as career development planning. These efforts aim to ensure operational efficiency and promote the stability and sustainable development of human resources.

Year	2023				2024				2025			
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	1	1.01	3	3.03	2	2.06	2	2.06	2	2.11	2	2.11
30-50 years old	2	2.02	0	-	0	-	0	-	0	-	0	-
Over 50 years old	2	2.02	0	-	1	1.03	1	1.03	0	-	0	-
Total number of new hires	8				6				4			
Total number of employees	99				97				95			
Total new entry rate (%)	8.08				6.19				4.21			

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	2023				2024				2025			
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	1	1.01	0	-	0	-	1	1.03	2	2.11	0	-
30-50 years old	2	2.02	1	1.01	1	1.03	2	2.06	1	1.05	0	-
Over 50 years old	1	1.01	1	1.01	3	3.09	1	1.03	1	1.05	2	2.11
Total number of resignations	6				8				6			
Total number of employees	99				97				95			
Total turnover rate (%)	6.06				8.25				6.32			

Note:

1. Categories of employee departures include: Retirement, resignation, and dismissal.
    - The total number of employee personnel changes during the year was 8, with an equal gender distribution of turnover (4 male employees and 4 female employees).
    - For male employees, the primary reasons for personnel changes were career planning and retirement upon reaching retirement age, including 2 employees retiring and 2 employees resigning.
    - For female employees, the reasons for personnel changes were more diverse, including 1 employee retiring and 1 employee resigning. In addition, 1 employee was dismissed in accordance with relevant regulations, and 1 employee applied for unpaid leave due to family-related reasons.
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.

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

Year			2023	2024	2025
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	11	14	12
		30-50 years old	29	24	23
		Over 50 years old	17	19	19
	Female	Under 30 years old	6	6	9
		30-50 years old	15	13	12
		Over 50 years old	11	11	10
Total non-senior managers			89	87	85
Total			99	97	95

Remuneration and Performance

The Company values pay equity and adopts employee performance as the primary basis for compensation evaluation. Compensation is not subject to unequal treatment based on gender; instead, salary assessment and allocation are determined according to job responsibilities and job grades. The compensation system for all employees does not differ based on gender, race, nationality, age, or other factors. For male and female employees hired for the same positions and job grades, the basic salary ratio is 1:1.

In addition, the Company provides corresponding salary adjustments and promotion opportunities based on employees' job performance, professional capabilities, and skill development, ensuring the fairness and incentive effectiveness of the compensation system. For entry-level employees, the standard salary provided to both male and female employees exceeds the local minimum wage level in Taiwan. The ratios of average basic salary and total salary compensation between female and male employees 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	2	12	1	1.28	1	2.9
Non-management position	30	51	1	1.07	1	1.35
Direct personnel	0	0	-	-	-	-
Indirect personnel	32	66	1	1.23	1	0.89

Note:
1. The calculations in this table are based on employees in service as of December 31, 2025.
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 2025 is presented as an estimated value.

Salary Overview of Non-Managerial Employees

The salary levels for Long Da's non-managerial employees are determined based on labor market conditions and job characteristics, while complying with relevant regulatory requirements. Appropriate incentives are provided according to performance and job requirements. The Company also regularly reviews its compensation policies to ensure fairness and competitiveness, thereby maintaining employee motivation and organizational stability.

Item	2024	2025	Difference from the previous year (%)
Number of full-time employees in non-managerial positions (persons)	89	85	-4.49
Total salaries of full-time employees in non-managerial positions (NT$ thousand)	107,020	109,373	2.20
"Average" salary of full-time employees in non-managerial positions (NT$ thousand)	1,202	1,286	6.99
"Median" salary of full-time employees in non-managerial positions (NT$ thousand)	1,148	1,235	7.58

Note:
1. The formula for "Difference from the previous year (%)" is: (2025 figure – 2024 figure) / 2024 figure.
2. The increase in salary-related amounts was attributable to the increase in employee compensation in 2025.
3. Employees with less than six months of service are excluded from this table.

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

In addition, the Company provides various subsidy programs, including children's education scholarships, marriage allowances, and childbirth allowances. In 2025, a total of 37 applications were approved for children's education scholarships, with a total amount of NT$302,500 granted. One employee applied for a marriage allowance, with an amount of

NT$7,200 granted, and one employee applied for a childbirth allowance, with an amount of NT$3,600 granted.

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	2023			2024			2025		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees eligible for parental leave A	1	2	3	0	1	1	1	0	1
Number of employees who actually applied for parental leave during the year B	0	0	0	0	1	1	0	0	0
Number of employees scheduled to return from parental leave during the year C	0	0	0	0	0	0	0	1	1
Number of employees who actually returned from parental leave during the year D	0	0	0	0	0	0	0	0	0
Number of employees who returned from parental leave in the previous year E	0	1	1	0	0	0	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)	-	-	-	-	-	-	-	0	0
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 2025 = Employees who returned from parental leave in 2024 and remained employed as of December 31, 2025.
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).

Training and education

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.

New employees training	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.
On-the-job training	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 following table presents the investment in education and training resources for employees at different levels during the reporting period. The data in the table only includes the number of participants in external education and training programs. Due to the characteristics of the industry, the ratio of male to female employees in the Company is approximately 2:1, resulting in differences in the number of training participants and training hours between genders.

Item/Category		Management position		Non-management position		Direct personnel		Indirect personnel	
Unit/Gender		Male	Female	Male	Female	Male	Female	Male	Female
Total employees	Number of people	12	2	51	30	0	0	63	32
Total training hours	Hours	260	45	935	317	0	0	1,195	362
Average training hours	Hours/person	21.67	22.5	18.33	10.57	-	-	18.97	11.31
Note: The calculations in this table are based on employees in service as of December 31, 2025.									

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

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.

6.2 Sustainable Energy

Energy Management

The Company's total energy consumption in 2024 was 3,374.28 GJ; the total energy consumption in 2025 was 5,038.88 GJ. The figure for 2025 increased by 49.33% compared to 2024. The increase was mainly attributable to the fact that most projects in 2024 were in the structural and interior finishing stages. In addition, the number of projects, site scales, and timing of trade mobilization differed between 2024 and 2025, resulting in increases in energy consumption and carbon emissions.

Quantitative indicators	Unit	2023	2024	2025
Electricity consumption	Degree/Year	600,213	902,248	1,285,805
	GJ	2,160.77	3,248.09	4,628.90
Gasoline consumption	L/Year	10,333.70	3,961.10	12,908.20
	GJ	337.47	126.19	409.98
Total energy consumption	GJ	2,498.24	3,374.28	5,038.88
Organization-specific metrics	NT$ million in revenue	4,366	6,251	5,452
Energy intensity	GJ / NT$ million in revenue	0.5723	0.5398	0.9242

Note:

1. The calorific value of electricity is converted to 1kWh=0.0036GJ.
2. The conversion factor for 2025 is based on the 2025 Greenhouse Gas Emissions Inventory Guidelines issued by the Ministry of Environment. Fuel energy values were calculated using the gasoline calorific value of 7,586 kcal/L; 1 kcal = 4.1868 kJ.
3. The conversion factor for 2024 is based on the 2024 Greenhouse Gas Emissions Inventory Guidelines issued by the Ministry of Environment. Fuel energy values were calculated using the gasoline calorific value of 7,609 kcal/L; 1 kcal = 4.1868 kJ.
4. The conversion factor for 2023 is based on the 2023 Greenhouse Gas Emissions Inventory Guidelines issued by the Ministry of Environment. Fuel energy values were calculated using the gasoline calorific value of 7,800 kcal/L; 1 kcal = 4.1868 kJ.

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%.

GHG Management

Item	2023	2024	2025
Scope 1: Direct greenhouse gas emissions (metric tons CO2e)	24.36	9.11	156.78
Scope 2: Indirect greenhouse gas emissions (metric tons CO2e)	297.11	427.67	609.47
Total emissions = Scope 1 + Scope 2 (metric tons CO_2e)	321.46	436.77	766.25
Organization-specific metrics (NT$ million in revenue)	4,366	6,251	5,452
Greenhouse gas emission intensity (metric tons CO_2e/NT$ million in revenue)	0.0736	0.0699	0.1405

Item	2023	2024	2025
Note: 1. Scope 1 covers direct greenhouse gas (GHG) emissions from sources owned or controlled by the Company, including stationary combustion sources, process emissions, mobile combustion sources from transportation, and fugitive emission sources. The GHG emissions inventory is calculated using the GHG Emission Factors announced by the Ministry of Environment on February 5, 2024, while the Global Warming Potentials (GWPs) are based on the 2021 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_2), methane (CH_4), and nitrous oxide (N_2O). 4. Purchased electricity emissions are calculated using the electricity emission factors published by the Energy Administration, Ministry of Economic Affairs. The electricity emission factors are 0.494 $kgCO_2e/kWh$ for 2023 and 0.474 $kgCO_2e/kWh$ for 2024. As the 2025 electricity emission factor had not yet been officially announced at the time of reporting, the 2024 electricity emission factor (0.474 $kgCO_2e/kWh$) was provisionally adopted for the 2025 calculations.			

Water Management

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

Water Discharge Situation

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	2023	2024	2025
Water withdrawal (million liters)	7.642	18.884	13.95
Water discharge (million liters)	7.642	18.884	13.95
Water consumption (million liters)	0	0	0
Organization-specific metrics (NT$ million in revenue)	4,366	6,251	5,452
Water usage density	0.0018	0.0030	0.0025

Note:

1. Water consumption = Water withdrawal – water discharge
2. Calculation for water intensity: Water withdrawal (million liters)/organization-specific measures.
3. As the number of projects and the sizes of construction sites varied in 2025, the Company's water withdrawal and wastewater discharge differed from those of previous years.
4. Information restatement: Following internal strategic discussions, the basis for calculating water use intensity was revised.

6.3 Social Care

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.

Sustainability Section – Social Welfare and Care	

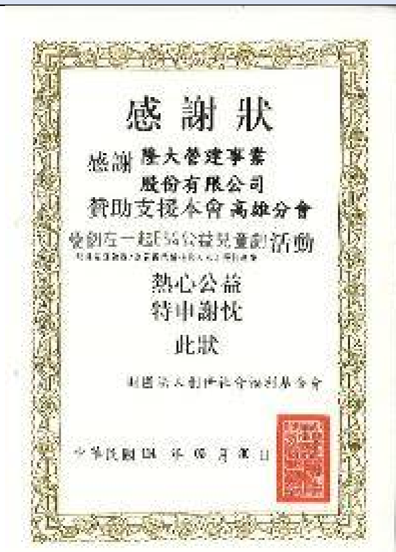
The details of participation in public welfare activities for 2025 are as follows:

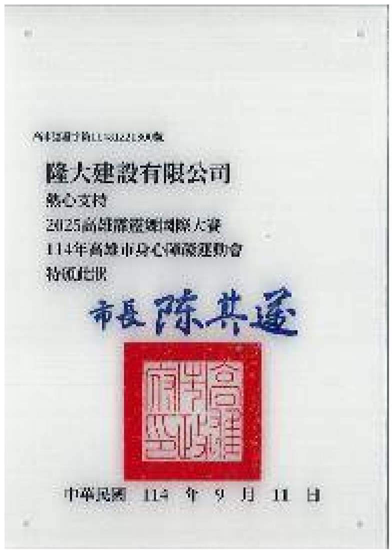
Name of public welfare activity	Amount (NT$)	Description
Yishangong Management Committee	580,000	Donation to support the administrative operations of Jiujiawei Yishangong
Kaohsiung Public Library	300,000	Donation to support the Taiwan Picture Book Section and E-book Service
Volunteer Criminal Investigation Corps	50,000	Donation to the Sinsing Squadron of the Volunteer Criminal Investigation Corps, Kaohsiung City Police Department
Eden Social Welfare Foundation	50,000	Donation to support the 2025 Loves Children Happiness Festival organized by the Eden Social Welfare

		Foundation
Hesheng Junior High School Baseball Team, Pingtung County	2,000,000	Donation to support the transportation vehicle equipment project for the Hesheng Junior High School Baseball Team
Syin-Lu Social Welfare Foundation	50,000	Donation to support the 2025 Charity Walking Event organized by the Syin-Lu Social Welfare Foundation
National University of Kaohsiung	200,000	Donation to National University of Kaohsiung (Department of Architecture Development Fund)
Kategalan Foundation	50,000	Donation to support the Kategalan Foundation's operational expenses
Genesis Social Welfare Foundation	50,000	Donation to support the Foundation's operational expenses
Kaohsiung City Government Police Volunteer Criminal Police Brigade	100,000	Donation to support the operational expenses of the Volunteer Criminal Investigation Corps, Kaohsiung City Police Department
Chinese Correctional Association	100,000	Donation to support the Association's operational expenses
National Pingtung University	138,358	Industry–academia collaboration contribution
Huashan Social Welfare Foundation	50,000	Donation to support the Huashan Social Welfare Foundation 2025 "Care for the Elderly – Dragon Boat Festival" campaign
House Of The Little Angels Kaohsiung	100,000	Donation for the "Meeting Angels, Stars Scattered Across the Ground – Guardian Angel Fundraising Banquet"
Kaohsiung City Government	200,000	Donation to support the 2025 Kaohsiung City Games for Persons with Disabilities and the 2026 National Games Selection Competition for Persons with Disabilities
Kaohsiung City Government	200,000	Sponsorship of the 2025 Kaohsiung Respect Culture Breaking International Championships and Trend Sports & Culture Festival
Parents' Association, Affiliated Senior High School of National Kaohsiung Normal University	100,000	Donation to the Parents' Association
Parents' Association of Sinshang Elementary	30,000	Donation to support the Weiwuying

School		Halloween Event organized by the Parents' Association of Sinshang Elementary School, Zuoying District, Kaohsiung City
Taiwan Fund for Children and Families	50,000	Donation to support the Taiwan Fund for Children and Families' operational expenses
The Real Estate Development Association of Kaohsiung	100,000	Sponsorship of the 50th Anniversary Golf Tournament of the Real Estate Development Association of Kaohsiung
Sunfar Charity Sports Association	30,000	Sponsorship of 5th Sunfar x Harbor City Charity Run

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

Kaohsiung Public Library	Eden Social Welfare Foundation
	
Syin-Lu Social Welfare Foundation	**Genesis Social Welfare Foundation**
	

Huashan Social Welfare Foundation	House Of The Little Angels Kaohsiung
	
Kaohsiung City Government	Kaohsiung City Government
	
The Real Estate Development Association of Kaohsiung	Taiwan Fund for Children and Families
	

7 Appendix

7.1 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, 2025, to December 31, 2025 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
1. Organization and reporting practices					
GRI 2: General Disclosures 2021	2-1	Organizational details	0.3 About Long Da Construction		
	2-2	Entities included in the organization's sustainability reporting	0.1 About this Report		
	2-3	Reporting period, frequency and contact point	0.1 About this Report		
	2-4	Restatements of information	0.1 About this Report		
	2-5	External assurance	0.1 About this Report		
2. Activities and workers					
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	0.3 About Long Da Construction		
	2-7	Employee	6.1 Talent Distribution		
	2-8	Workers who are not employees	6.1 Talent Distribution		
3. Governance					
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	1.2 Integrity Governance		
	2-10	Nomination and selection of the highest governance body	1.2 Integrity Governance		
	2-11	Chair of the highest governance body	1.2 Integrity Governance		
	2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainability Issues		
	2-13	Delegation of responsibility for managing impacts	1.1 Sustainability Issues		
	2-14	Role of the highest governance body in sustainability reporting	0.1 About this Report 1.1 Sustainability Issues		
	2-15	Conflicts of interest	1.2 Integrity Governance		
	2-16	Communication of critical concerns	1.1 Sustainability Issues		
	2-17	Collective knowledge of the highest governance body	1.2 Integrity Governance		
	2-18	Evaluation of the performance of the highest governance body	1.2 Integrity Governance		
	2-19	Remuneration policies	1.2 Integrity Governance		

GRI Standards category/topic	Code	GRI Standards disclosure content	Corresponding chapter	Page number	Omission/ Note
	2-20	Process to determine remuneration	1.2 Integrity Governance		
	2-21	Annual total compensation ratio	1.2 Integrity Governance		
4. Strategy, policies, and practices					
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	0.2 Expectations of Management		
	2-23	Policy commitments	1.2 Integrity Governance		
	2-24	Embedding policy commitments	1.2 Integrity Governance		
	2-25	Processes to remediate negative impacts	1.2 Integrity Governance		
	2-26	Mechanisms for seeking advice and raising concerns	1.2 Integrity Governance		
	2-27	Compliance with laws and regulations	1.2 Integrity Governance		
	2-28	Membership associations	1.2 Integrity Governance		
5. Stakeholder engagement					
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	1.1 Sustainability Issues		
	2-30	Collective bargaining agreements	1.2 Integrity Governance		

Material Topic 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	1.1 Sustainability Issues		
GRI 3: Material Topics 2021	Management approach	-	3-2	List of material topics	1.1 Sustainability Issues		
Material Topic: Economic Performance (GRI 201)							
GRI 3: Material Topics 2021	Economic Performance Management approach	-	3-3	Management of Material Topics	0.3 About Long Da Construction		
GRI 201	Economic Performance Topic Disclosure 2016	-	201-1	Direct economic value generated and distributed	0.3 About Long Da Construction		
		-	201-2	Financial implications and other risks and opportunities due to climate change	-		
		-	201-3	Defined benefit plan obligations and other retirement plans	6.1 Talent Distribution		
		-	201-4	Financial assistance received from government	0.3 About Long Da Construction		
Material Topic: GHG Emissions & Energy (GRI 302: Energy, GRI 305: Emissions)							
GRI 3: Material Topics 2021	Greenhouse Gas Emissions & Energy Management approach	-	3-3	Management of Material Topics	1.3 Climate Strategy		
GRI 302	Energy Topic Disclosure 2016	-	302-1	Energy consumption within the organization	6.2 Sustainable Energy		
		-	302-2	Energy consumption outside of the organization	-	-	
		-	302-3	Energy intensity	6.2 Sustainable Energy		
		-	302-4	Reduction of energy consumption	6.2 Sustainable Energy		
		-	302-5	Reductions in energy requirements of products and services	-	-	None
GRI 305	Emissions Topic Disclosure 2016	-	305-1	Direct (Scope 1) GHG emissions	6.2 Sustainable Energy		
		-	305-2	Energy indirect (Scope 2) GHG emissions	6.2 Sustainable Energy		
		-	305-3	Other indirect (Scope 3) GHG emissions	6.2 Sustainable Energy	-	
		-	305-4	GHG emissions intensity	6.2 Sustainable Energy		
			305-5	Reduction of GHG emissions	6.2 Sustainable Energy		

		-	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	Occupational Health and Safety Management approach	-	3-3	Management of Material Topics	3.2 Safe Working Environment		
GRI 403	Occupational Health and Safety Topic Management Disclosure 2018	-	403-1	Occupational health and safety management system	3.2 Safe Working Environment		
		-	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	3.2 Safe Working Environment		
		-	403-3	Occupational health services	3.2 Safe Working Environment		
		-	403-4	Worker participation, consultation, and communication on occupational health and safety	3.2 Safe Working Environment		
		-	403-5	Worker training on occupational health and safety	3.2 Safe Working Environment		
		-	403-6	Promotion of worker health	3.2 Safe Working Environment		
		-	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.2 Safe Working Environment		
	Occupational Health and Safety Topic Disclosure 2018	-	403-8	Workers covered by an occupational health and safety management system	3.2 Safe Working Environment		
		-	403-9	Work-related injuries	3.2 Safe Working Environment		
		-	403-10	Work-related ill health	3.2 Safe Working Environment		
Material Topic: Training and Education (GRI 404)							
GRI 3: Material Topics 2021	Training and Education Management approach	-	3-3	Management of Material Topics	6.1 Talent Distribution		
GRI 404	Training and Education Topic Disclosure 2016	-	404-1	Average hours of training per year per employee	6.1 Talent Distribution		
		-	404-2	Programs for upgrading employee skills and transition assistance programs	6.1 Talent Distribution		
		-	404-3	Percentage of employees receiving regular performance and career development reviews	6.1 Talent Distribution		
Material Topic: Customer Service Management & Customer Privacy (GRI 418)							

GRI 3: Material Topics 2021	Customer Service Management & Customer Privacy Management approach	-	3-3	Management of Material Topics	2.2 Dedicated Service		
GRI 418	Customer Privacy Topic Disclosure 2016	-	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.2 Integrity Governance		
Material Topic: Brand Value (Custom Topic)							
GRI 3: Material Topics 2021	Brand Value Management approach	-	3-3	Management of Material Topics	2.1 Brand Philosophy		
Material Topic: Green Design (Custom Topic)							
GRI 3: Material Topics 2021	Green Design Management approach	-	3-3	Management of Material Topics	4. Environmental Management and Sustainability Promotion		

Disclosure of Other Topics

Topic-specific Standards: 200 (Economic topics)					
Market Presence					
GRI 202 2016 Disclosure of market presence topics	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.1 Talent Distribution		
	202-2	Proportion of senior management hired from the local community	5.1 Talent Distribution		
Indirect Economic Impacts					
GRI 203 2016 Disclosure of indirect economic impacts topics	203-1	Infrastructure investments and services supported	5.4 Social Care		
	203-2	Significant indirect economic impacts	5.4 Social Care		
Procurement Practices					
GRI 204 2016 Disclosure of procurement practice topics	204-1	Proportion of spending on local suppliers	3.2 Sustainable Supply		
Anti-Corruption					
GRI 205 2016 Disclosure of anti-corruption topics	205-1	Operations assessed for risks related to corruption	1.2 Integrity Governance		
	205-2	Communication and training about anti-corruption policies and procedures	1.2 Integrity Governance		
	205-3	Confirmed incidents of corruption and actions taken	1.2 Integrity Governance		
Anti-competitive Behavior					
GRI 206 Disclosure of anti-competitive behavior topics	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.2 Integrity Governance		
Tax					
GRI 207 2019 Disclosure of tax topics management	207-1	Approach to tax	0.3 About Long Da Construction		
	207-2	Tax governance, control, and risk management	0.3 About Long Da		

			Construction		
	207-3	Stakeholder engagement and management of concerns related to tax	0.3 About Long Da Construction		
GRI 207 2019 Disclosure of tax topics	207-4	Country-by-country reporting	-	-	The Company is not required to use country-by-country reporting

Topic-specific Standards: 300 (Environmental topics)					
Materials					
GRI 301 2016 Disclosure of materials topics	301-1	Materials used by weight or volume	4.1 Resource Management		
	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
Water and Effluents					
GRI 303 2018 Disclosure of water and effluents topics management	303-1	Interactions with water as a shared resource	5.3 Sustainable Energy		
	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	5.3 Sustainable Energy		
	303-4	Water discharge	5.3 Sustainable Energy		
	303-5	Water consumption	5.3 Sustainable Energy		
Waste					
GRI 306 2020 Disclosure of waste topics management	306-1	Waste generation and significant waste-related impacts	4.2 Waste Management Control		
	306-2	Management of significant waste-related impacts	4.2 Waste Management Control		
GRI 306 Waste 2020 Topic disclosures	306-3	Waste generated	4.2 Waste Management Control		
	306-4	Waste diverted from disposal	4.2 Waste Management Control		
	306-5	Waste directed to disposal	4.2 Waste Management Control		
GRI 306 Effluents and Waste 2016 Topic disclosures	306-3	Significant spills	4.2 Waste Management Control		
Supplier Environmental Assessment					
0GRI 308 Supplier Environmental Assessment 2016 Topic disclosures	308-1	New suppliers that were screened using environmental criteria	-		
	308-2	Negative environmental impacts in the supply chain and actions taken	3.2 Sustainable Supply		
Topic-specific Standards: 400 (Social topics)					

Employment					
GRI 401 Employment 2016 Topic disclosures	401-1	New employee hires and employee turnover	5.1 Talent Distribution		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1 Talent Distribution		
	401-3	Parental leave	5.1 Talent Distribution		
Labor/Management Relations					
GRI 402 Employment 2016 Topic disclosures	402-1	Minimum notice periods regarding operational changes	5.1 Talent Distribution		
Diversity and Equal Opportunity					
GRI 405 Diversity and Equal Opportunity 2016 Topic disclosures	405-1	Diversity of governance bodies and employees	1.2 Integrity Governance 5.1 Talent Distribution		
	405-2	Ratio of basic salary and remuneration of women to men	5.1 Talent Distribution		
Non-discrimination					
GRI 406 Non-discrimination 2016 Topic disclosures	406-1	Incidents of discrimination and corrective actions taken	1.2 Integrity Governance		
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	-		
Child Labor					
GRI 408 Child Labor 2016 Topic disclosures	408-1	Operations and suppliers at significant risk for incidents of child labor	1.2 Integrity Governance		
Forced or Compulsory Labor					
GRI 409 Forced or Compulsory Labor 2016 Topic disclosures	409-1	Operations and suppliers at significant risk for incidents of forced and compulsory labor	1.2 Integrity Governance		
Security Practices					
GRI 410 Security Practices 2016 Topic disclosures	410-1	Security personnel trained in human rights policies or procedures	5.1 Talent Distribution		
Rights of Indigenous Peoples					
GRI 411 Rights of Indigenous Peoples 2016 Topic disclosures	411-1	Incidents of violations involving rights of indigenous peoples	-	-	No incidents occurred
Local Communities					
GRI 413 Local Communities 2016 Topic disclosures	413-1	Operations with local community engagement, impact assessments, and development programs	5.4 Social Care		
	413-2	Operations with significant actual and potential negative impacts on local communities	5.4 Social Care		
Supplier Social Assessment					
GRI 414 Supplier Social Assessment 2016 Topic	414-1	New suppliers that were screened using social criteria	-		
	414-2	Negative social impacts in the supply chain and actions taken	3.3 Sustainable Supply		

disclosures					
Public Policy					
GRI 415 Public Policy 2016 Topic disclosures	415-1	Political contributions	-	-	No incidents occurred
Customer Health and Safety					
GRI 416 Customer Health and Safety Topic disclosures 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.1 Quality First		
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.1 Quality First		
Marketing and Labeling					
GRI 417 Marketing and Labeling 2016 Topic disclosures	417-1	Requirements for product and service information and labeling	3.1 Quality First		
	417-2	Incidents of non-compliance concerning product and service information and labeling	3.1 Quality First		
	417-3	Incidents of non-compliance concerning marketing communications	3.1 Quality First		

7.2 Appendix 2: Sustainability Accounting Standards Board (SASB) Index

Industry Category: Infrastructure - Real Estate						
Disclosure topic	Code	Disclosure indicators	Unit	2025 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 Calculation formula: Energy data coverage rate (%) = (Floor area with available energy consumption data ÷ Total floor area of properties) × 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^2; the floor area on the 19th floor is 526.34 m^2	-	-
	IF-RE-130a.2	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity and (3) percentage renewable, by property sector	Gigajoules (GJ), Percentage (%)	The Company (1) Total energy consumption: 5,038.88 GJ (2) 91.86% grid electricity used (3) No renewable energy used	6.2 Sustainable Energy	
	IF-RE-130a.3	Like-for-like percentage change in energy consumption	Percentage (%)	The Company's total energy consumption in 2024 was 3,374.28 GJ; the total energy consumption in 2025	6.2 Sustainable Energy	

		for the portfolio area with data coverage, by property sector		was 5,038.88 GJ. The figure for 2025 increased by 49.33% compared to 2024. The increase was mainly attributable to the fact that most projects in 2024 were in the structural and interior finishing stages. In addition, the number of projects, site scales, and timing of trade mobilization differed between 2024 and 2025, resulting in increases in energy consumption and carbon emissions.		
	IF-RE-130a.4	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector	Percentage (%) by floor area	Not applicable	-	-
	IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Not applicable	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 & 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.		
Water Management	IF-RE-140a.1	Water withdrawal data coverage as a percentage of (1) 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÷936.14)×100%=100% Note: The floor area of the office on Long Da's 18th floor is 409.8 m^2; the floor area on the 19th floor is 526.34 m^2 (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	Thousand cubic meters (m^3),	(1) The Company sourced its water from the Zengwen Reservoir, with 13.95	6.2 Sustainable Energy	

		coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Percentage (%)	m^3 water withdrawn in 2025. (2) The Company does not utilize water resources with High or Extremely High Baseline Water Stress, therefore usage is 0%.		
	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 2024 was 18.884 million liters; the water withdrawal for 2025 was 13.95 million liters. The figure for 2025 decreased by 26.14% compared to 2024. Due to the higher volume of projects in 2024, water withdrawal was greater compared to previous years.	6.2 Sustainable Energy	
	IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	Not applicable	To strengthen water resource management and strategy, the following management measures were implemented to maximize available water resources. ● Strive to maximize water use efficiency ● Promote water conservation awareness across upstream and downstream value chains ● Establish water-saving targets and conduct regular	6.2 Sustainable Energy	

				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		
Management of Tenant Sustainability Impacts	IF-RE-410a.1	(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 metres (m^2)	Not applicable	-	-
	IF-RE-410a.2	Percentage of tenants that are separately metered or submetered for (1) grid	Percentage (%) by floor area	Not applicable	-	-

		electricity consumption and (2) water withdrawals, by property sector				
	IF-RE-410a.3	Discussion of approach to measuring, incentivising 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 (m²)	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. A situational analysis incorporates extreme	1.3 Climate Strategy	

				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. 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. 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.		

Activity Metrics	Code	Measurement unit	2025 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 2025, a total of 1,525 units were under construction, of which 308 units had completed ownership transfer (title transfer). There were four construction projects, with two projects completed in 2025.
Leasable floor area, by property sector	IF-RE-000.B	Square meters (m^2)	Not applicable
Percentage of indirectly managed assets, by property sector	IF-RE-000.C	Percentage (%) by floor area	In 2025, there were a total of 1,525 housing units under construction, of which 308 units underwent ownership transfer, accounting for 20.20%. There were a total of four construction projects with no project completed.
Average occupancy rate, by property sector	IF-RE-000.D	Percentage (%)	Not applicable

7.3 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.	1.3 Climate Strategy	
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	1.3 Climate Strategy	
3. Describe the financial impact of extreme weather events and transformative actions.	1.3 Climate Strategy	
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	1.3 Climate Strategy	
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 1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans	

1-1 Greenhouse Gas Inventory and Assurance Status

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 □ Capital of NT$5 billion or more but less than NT$10 billion ■ Capital of less than NT$5 billion	■ Inventory for parent company only □ Inventory for all consolidated entities □ Assurance for parent company only □ Assurance for all consolidated entities

1-1-1 Greenhouse gas inventory information

Describe the emission volume (metric tons CO_2e), intensity (metric tons CO_2e/NT$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Item \ Year	2024			2025		
	Parent company	Subsidiaries	Total	Parent company	Subsidiaries	Total
Scope 1: Total Emissions (Metric tons CO_2e)	9.11	-	9.11	156.78	-	156.78
Scope 1: Intensity (Tons CO_2e/NT$ millions)	0.0015	-	0.0015	0.0288	-	0.0288
Scope 2: Total Emissions (Metric tons CO_2e)	427.67	-	427.67	609.47	-	609.47
Scope 2: Intensity (Tons CO_2e/NT$ millions)	0.0684	-	0.0684	0.1118	-	0.1118
Scope 1 + Scope 2: Total Emissions	436.78	-	436.78	766.25	-	766.25
Scope 1 + Scope 2: Intensity (Tons CO_2e/NT$ millions)	0.0699	-	0.0699	0.1405	-	0.1405

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).

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.

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 2024 and 2025 will be self-inventoried and disclosed accordingly.

Note 4: The intensity of greenhouse gas emissions is calculated based on revenue (in million New Taiwan Dollars), is as follows: 6,251 million revenue in 2024; 5,452 million revenue in 2025.

Note 5: As most projects in 2024 were in the structural and interior finishing stages, and the number of projects, site sizes, and timing of trade mobilization differed between 2024 and 2025, carbon emissions increased in 2025.

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 2025. 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 □ Capital of NT$5 billion or more but less than NT$10 billion ■ Capital of less than NT$5 billion	□ 2025 Disclosures of Reduction Targets, Strategies, and Specific Action Plans □ 2026 Disclosures of Reduction Targets, Strategies, and Specific Action Plans ■ 2027 Reduction Targets, Strategies, and Specific Action Plans

GHG emissions target setting and related measures are as follows:

GHG emissions and reduction strategies
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. 2. Reduce waste generation and total carbon emissions. 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. 4. By improving construction methods and utilizing new materials, the aim is to reduce the proportion of waste generated. 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 face the challenges of climate change together with global enterprises. 6. Construction sites shall develop water conservation plans and establish simple recycled water circulation measures to minimize water usage as much as possible.
GHG Reduction Targets
● Short-term Goal: 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. 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. ● 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%. In 2025, the Company engaged EY Taiwan for the first time to conduct greenhouse gas inventory and third-party assurance in accordance with the ISO 14064-1:2018 standard. Compared with the self-conducted

inventory in the previous year, the processes for emission source identification, activity data collection, and data verification were more comprehensive and rigorous. To ensure the consistency, reliability, and reasonableness of the basis for future comparison of greenhouse gas data, the Company has designated the 2025 greenhouse gas emissions verified by a third party as the management base year, which will serve as the basis for subsequent carbon reduction target setting and performance tracking.

2025 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 greenhouse gas emission intensity was 0.0699 metric tons CO_2e in 2024 and 0.1405 metric tons CO_2e in 2025.

The increase in greenhouse gas emissions in 2025 compared with 2024 was mainly attributable to the successive commencement of construction activities for projects including the Pingtung County International Baseball Stadium Turnkey Project, Jingmao Section Phase I Project, and Piding North Section Project, which resulted in increased temporary electricity consumption at construction sites, operation of construction equipment, and related construction activities.

In addition, the 2025 greenhouse gas inventory was subject to third-party assurance conducted by EY Taiwan. Compared with the self-conducted inventory in the previous year, the processes for emission source identification, activity data collection, and data verification were more comprehensive, enhancing the reliability and completeness of the inventory results. Although the greenhouse gas emission intensity in 2025 increased compared with the previous year, the 2024 operating revenue included one-time income from land sales. Excluding the impact of such non-recurring income, the Company's operational scale and construction activities increased in 2025 compared with the previous year. Therefore, the increase in emission intensity mainly reflected the peak period of construction activities and the growth in operational activities.

Considering the phased nature of construction progress, short-term emissions and emission intensity may fluctuate due to peak construction periods. The Company will continue to implement various energy conservation and carbon reduction measures, evaluate the introduction of energy-efficient equipment, strengthen energy management, and enhance resource utilization efficiency during construction projects. The Company will continuously monitor environmental issues such as greenhouse gases, energy, and waste to reduce the environmental impact of operations and move toward the goal of sustainable development.

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.

7.4 Appendix 4: Greenhouse Gas Inventory Assurance Report

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溫室氣體聲明之會計師有限確信報告

隆大營建事業股份有限公司　公鑒

本會計師受託執行隆大營建事業股份有限公司民國一一四年一月一日至十二月三十一日溫室氣體盤查報告書（以下簡稱「溫室氣體聲明」）之直接溫室氣體排放（類別 1）與輸入能源之間接溫室氣體排放（類別 2）之有限確信案件。

隆大營建事業股份有限公司對溫室氣體聲明之責任

隆大營建事業股份有限公司之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」之規定，以及依照國際標準組織(International Organization for Standardization, ISO)發布之「ISO14064-1:2018 組織層級溫室氣體排放與移除量化及報告附指引之規範」（以下簡稱「ISO 14064-1」）]編製溫室氣體聲明，且設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有導因於舞弊或錯誤之重大不實表達。

溫室氣體之量化受先天不確定性之影響，此主要係因用以決定排放係數之科學知識並不完整，以及報導之數值須彙總不同氣體之排放。

會計師之獨立性及品質管理

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

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照財團法人中華民國會計研究發展基金會所發布之確信準則 3410 號「溫室氣體聲明之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述隆大營建事業股份有限公司溫室氣體聲明是否未存有重大不實表達 取得有限確信，並作成有限確信之結論。

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依確信準則 3410 號之規定，本有限確信案件工作包括評估隆大營建事業股份有限公司採用 ISO14064-1 編製溫室氣體聲明之妥適性、評估溫室氣體聲明導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

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

基於本案件情況，本會計師於執行上述程序時：

1. 已透過查詢，取得對隆大營建事業股份有限公司與排放量化及報導攸關之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計、取得該等控制作業付諸實行之證據或測試其執行有效性。

2. 已評估隆大營建事業股份有限公司建立估計方法之適當性及一致性。然而，所執行程序並未包含測試估計所依據之資料或單獨建立會計師之估計，以評估隆大營建事業股份有限公司所作之估計。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對隆大營建事業股份有限公司溫室氣體聲明在所有重大方面，是否依照 ISO14064-1 編製，表示合理確信之意見。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述隆大營建事業股份有限公司民國一一四年一月一日至十二月三十一日溫室氣體聲明在所有重大方面有未依照 ISO14064-1 編製之情事。

安永聯合會計師事務所

會計師：呂 倩 雯 呂倩雯

民國一一五年四月十三日

7.5 Appendix 5: United Nations Sustainable Development Goals (SDGs) Index

Item No.	Goal	Corresponding chapter	Page number
Goal 1	**End poverty in all its forms everywhere.** 1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.	6.3 Social Care	
Goal 4	**Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.** 4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.	6.1 Talent Distribution 6.3 Social Care	
Goal 7	**Ensure access to affordable, reliable, sustainable and modern energy for all** 7.3 By 2030, double the global rate of improvement in energy efficiency.	5.3 Friendly Architectural Design	
Goal 8	**Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.** 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services. 8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	3.2 Safe Working Environment 3.3 Sustainable Supply	
Goal 10	**Reduce inequality within and among countries.** 10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.	1.2 Integrity Governance	
Goal 11	**Make cities and human settlements inclusive, safe, resilient and sustainable.** 11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.	5 Green Development and Ecological Co-Creation	
Goal 12	**Ensure the implementation of sustainable consumption and production patterns.** 12.2 By 2030, achieve the sustainable management and efficient use of	4.2 Waste Management Control	

	natural resources.		
Goal 13	Take urgent action to combat climate change and its impacts. 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	1.3 Climate Strategy 4. Environmental Management and Sustainability Promotion	
Goal 16	**Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.** 16.5 Substantially reduce corruption and bribery in all their forms. 16.6 Develop effective, accountable and transparent institutions at all levels.	1.2 Integrity Governance 4.2 Waste Management Control	