

GRI content index

Sinyi Realty has reported in accordance with the GRI Standards for the period from 2025/01/01 to 2025/12/31. The following indicators have been verified externally, and the verification results are detailed in the independent assurance opinion statement.

- Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
- The United Nations Global Compact (UNGC)
- ISO 26000 Guidance on Social Responsibility
- The UN Sustainable Development Goals (SDGs)

GRI 1: Foundation 2021 [No disclosure index in GRI 1]

GRI 2: General Disclosure 2021

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
GRI 2: General Disclosure 2021			
The organization and its reporting practices			
2-1	Organizational details	1 About Sinyi Realty - Corporate Profile p. 10	
2-2	Entities included in the organization's sustainability reporting	1 About Sinyi Realty - About This Report p. 1 Sinyi Realty as the report entity Please refer to Market Observation Post System for the subsidiaries included in consolidated financial statements. https://mopsov.twse.com.tw/mops/web/t57sb01_q10	
2-3	Reporting period, frequency and contact point	1 About Sinyi Realty - About This Report p. 11	TWSE/TPEX Chapter 1, Chapter 5
2-4	Restatements of information	1 About Sinyi Realty - About This Report p. 11 , and explained in each chapter.	
2-5	External assurance	1 About Sinyi Realty - About This Report p. 11 8 Appendix - Independent Assurance Opinion Statement p. 127	TWSE/TPEX Chapter 1, Chapter 5
Activities and workers			
2-6	Activities, value chain and other business relationships	1 About Sinyi Realty - Corporate Profile p. 10 There are no any products or services that are banned in certain markets. 2 Sustainable Development - Sinyi Realty's Business Model p. 27 7 Supply Chain - Sinyi Realty Supply Chain System p. 78 No significant changes to the organization and its supply chain.	ISO 20400
2-7	Employees	1 About Sinyi Realty - Corporate Profile p. 10 8 Appendix - Sustainability Performance Overview p. 89 4 Social(Internal) - Positive Labor - Employer Relations p. 44 8 Appendix - Sustainability Performance Overview - Distribution of Contract Types p. 97	SDG8 UNGC Principle 6
2-8	Workers who are not employees	4 Social(Internal) - Positive Labor-Employer Relations p. 44 7 Supply Chain – Turnover rate on non-employee workers at headquarter p. 81 8 Appendix - Sustainability Performance Overview - Distribution of Contract Types p. 97	SDG8 UNGC Principle 6
治理			
2-9	Governance structure and composition	6 Governance - Sustainable Governance Structure and Procedures p. 66 6 Governance - Sustainability Assessment, ESG Performance and Management p. 67 6 Governance - Board of Directors' Structure and Operation p. 68 Comprehensive Organizational Chart: Sinyi Sustainability Website – Governance Structure http://csr.sinyi.com.tw/governance/organization.php 6 Governance - Director Training p. 70	

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
2-10	Nomination and selection of the highest governance body	Sinyi Sustainability Website - Board of Directors http://csr.sinyi.com.tw/governance/board-of-directors.php	
2-11	Chair of the highest governance body	6 Governance - Sustainable Governance Structure and Procedures p. 68	
2-12	Role of the highest governance body in overseeing the management of impacts	2 Sustainable Development - Stakeholder Engagement p. 20 6 Governance - Corporate Vision p. 66 6 Governance - Responsible Unit for Sustainable Affairs: Total Ethical Management Committee p. 66 6 Governance - Sustainability Assessment, ESG Performance and Management p. 67 6 Governance - Processes for Consultation between Stakeholders p. 71 6 Governance - Risk Management p. 74	
2-13	Delegation of responsibility for managing impacts	6 Governance - Sustainability Assessment, ESG Performance and Management p. 67	
2-14	Role of the highest governance body in sustainability reporting	6 Governance - Corporate Vision p. 66 6 Governance - Responsible Unit for Sustainable Affairs: Total Ethical Management Committee p. 66	
2-15	Conflicts of interest	6 Governance - Board of Directors' Operations p. 68 Sinyi Realty 2025 Annual Report p. 2-4	
2-16	Remuneration policies	6 Governance - Board of Directors' Operations p. 68	
2-17	Collective knowledge of the highest governance body	6 Governance - Director Training p. 70	SDG 4
2-18	Evaluation of the performance of the highest governance body	6 Governance - Board of Directors' Operations p. 69 6 Governance - Remuneration Mechanism for the Board of Directors p. 69 6 Governance - Compensation and Sustainability Performance p. 69 6 Governance - Performance Evaluations of the Board of Directors and Functional Committees p. 70	
2-19	Remuneration policies	6 Governance - Compensation and Sustainability Performance p. 69 6 Governance - Remuneration Mechanism for the Board of Directors p. 69 8 Appendix - Sustainability Performance Overview p. 93 Sinyi Realty 2025 Annual Report p. 2-10 、 2-11 、 2-15~17	
2-20	Process to determine remuneration	4 Social(Internal)- Reasonable Remuneration and Promotion System p. 48 2 Sustainable Development - Materiality Analysis p. 18 、 Stakeholder Engagement p. 21 Sinyi Realty 2025 Annual Report: Employees p. 2-69 、 Directors, senior managers, other managers: p. 2-15~2-17 Sinyi Sustainability Website - Functional Committees - Remuneration Committee http://csr.sinyi.com.tw/governance/committee.php	
2-21	Annual total compensation ratio	Sinyi Realty takes Taiwan as the main location, and the personal highest annual income was 22.03 times than the median annual income of all employees in Taiwan. The annual total compensation of the highest-paid individual decreased by 5.98%. The ratio of this percentage change to the median percentage change in annual total compensation for all employees, excluding the highest-paid individual, was 0.34.	

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	1 About Sinyi Realty - Message from the Management p. 8	TWSE/TPEX Chapter 1
2-23	Policy commitments	4 Social(Internal) - The human rights and LOHAS p. 52 6 Governance - Sustainable Development Strategy and Code, Whistleblower System p.72 , Risk Management p. 74 7 Supply Chain – Management Policy and ESG Guidelines p. 78 , Achievement and Performance p. 81 8 Appendix - Management of Material Topics p. 86 Sinyi Sustainability Website - Policies and Principles http://csr.sinyi.com.tw/certificates/policy.php	UNGC Principle 10
2-24	Embedding policy commitments	2 Sustainable Development - Stakeholder Engagement p. 20 4 Social(Internal) -The human rights and LOHAS p.52 6 Governance -Sustainable Development Strategy and Code p. 72 7 Supply Chain -Management Process and road of refinement p. 79 , Achievement and Performance p. 81 8 Appendix - Management of Material Topics p. 86	
2-25	Processes to remediate negative impacts	2 Sustainable Development - Stakeholder Engagement p. 20 6 Governance – Whistleblower System p. 72 4 Social(Internal) - Communication Policy p. 49	
2-26	Mechanisms for seeking advice and raising concerns	6 Governance - Whistleblower System p. 72 Sinyi Sustainability Website - Ethics and Compliance http://csr.sinyi.com.tw/governance/ethics.php	
2-27	Compliance with laws and regulations	6 Governance - Compliance Management p. 72 Sinyi Sustainability Website – Announcement http://csr.sinyi.com.tw/news/event.php ;	
2-28	Membership associations	Sinyi Sustainability Website - Governance Structure http://csr.sinyi.com.tw/governance/organization.php	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	2 Sustainable Development - Materiality Analysis p.17 2 Sustainable Development - Stakeholder Engagement p. 20 4 Social(Internal)- employee engagement survey p. 49 Sinyi Realty 2025 Annual Report p. 2-47~2-51 The communication process has been developed and is not specifically carried out for this report.	ISO 26000 6.7.1, 6.7.2, 6.7.6 TWSE/TPEX Chapter 2, Chapter 6
2-30	Collective bargaining agreements	Although Sinyi Realty did not set up labor union and has no group agreement, it still holds a labor conference quarterly and has a transparent communication channels.	UNGC Principle 6

Material Topics

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	2 Sustainable Development - Materiality Analysis p. 17	
3-2	List of material topics	2 Sustainable Development - Materiality Analysis p. 17 There is no significant difference in material topics and boundaries.	
Economic Performance			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	8 Appendix - Sustainability Performance Overview p. 94 Payments to government: 6 Governance – Corporate Tax Contribution p. 72 Community investments: Sinyi Realty 2025 Annual Report p. 2-75	SDG8 ISO 26000 6.8.1, 6.8.2, 6.8.3, 6.8.7, 6.8.9
201-2	Financial implications and other risks and opportunities due to climate change	3 Environment - Climate Governance and Action p. 33 8 Appendix - TCFD content index p. 118 Sinyi Realty TCFD Report	UNGC Principle 7, SDG13, ISO 26000 6.5.5 TWSE/TPEX Chapter 2, Chapter 3, Chapter 6
201-3	Defined benefit plan obligations and other retirement plans	4 Social(Internal) - retirement plan p. 49 Benefit Plans: Sinyi Realty 2025 Annual Report p. 4-16~4-18 Retirement plans and estimation basis: Sinyi Realty 2025 Annual Report -retirement system for Employees p. 4-19 、 pensions of senior managers p. 2-16 、 pensions for other managers p. 2-17	ISO 26000 6.8.7
201-4	Financial assistance received from government	In 2025, the Company received two government financial subsidies: 1. Agricultural Technology Research Institute (ATRI) – Grant under the Industry Participation Program for Voluntary Greenhouse Gas Reduction Projects at Agricultural Sites: NT\$594,551. 2. Department of Commerce, Ministry of Economic Affairs (executed by the China Productivity Center): Energy-efficient equipment replacement subsidy of NT\$60,750.	
Indirect Economic Impacts			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	5 Social(External) - Input and Outcomes p. 63	SDG11 ISO 26000 6.3.9, 6.8.1, 6.8.2, 6.8.7, 6.8.9 TWSE/TPEX Chapter 4
203-2	Significant indirect economic impacts	5 Social(External) - Input and Outcomes p. 63 5 Social(External) - Community Building p. 58	SDG 8, 10 ISO 26000 6.3.9, 6.6.6, 6.6.7, 6.7.8, 6.8.1, 6.8.2, 6.8.5, 6.8.7, 6.8.9 TWSE/TPEX Chapter 4

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
Water and Effluents			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	http://csr.sinyi.com.tw/environment/water-resources.php	SDG 6 UNGC Principle 7,8 ISO 26000 6.5.4 TWSE/TPEX Chapter 3
303-3	Water withdrawal	3 Environment - Water Stewardship p.38 Sinyi Sustainability Website - Water Stewardship http://csr.sinyi.com.tw/environment/water-resources.php	SDG 6 UNGC Principle 7,8 ISO 26000 6.5.4 TWSE/TPEX Chapter 3
Biodiversity			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 304: Biodiversity 2016			
101-1	Policies to halt and reverse biodiversity loss	In alignment with the agreement reached at the 15th Conference of the Parties to the Convention on Biological Diversity (COP15) to protect 30% of the planet's natural resources by 2030, we have established specific biodiversity conservation targets supporting the global "30x30" initiative: by 2030, effectively restore and protect land equivalent to 30% of the Company's total operational area; and by 2050, increase this proportion to 50%.	SDG13, 14, 15 UNGC Principle 7,8 ISO 26000 6.5.6 TWSE/TPEX Chapter 3
101-4	Identification of biodiversity impacts	As a service company, Sinyi Realty's main activities, products, and services have no significant impacts on biodiversity. By implementing ISO 14001, ISO 46001, ISO 50001, ISO 14064-1, ISO 14067, ISO 14046, ISO 20121, and PAS 2060 for environmental, water, energy, and GHG management and inventories, we ensure that our operations do not adversely impact the environment or biodiversity.	SDG13, 14, 15 UNGC Principle 7,8 ISO 26000 6.5.6 TWSE/TPEX Chapter 3
Emissions			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	3 Environment – Energy and Carbon Management p. 37 Sinyi Sustainability Website - GHG Inventory http://csr.sinyi.com.tw/environment/greenhouse-gases.php	SDG 3, 12, 13 UNGC Principle 7,8 ISO 26000 6.5.5 TWSE/TPEX Chapter 4
305-2	Energy indirect (Scope 2) GHG emissions	3 Environment – Energy and Carbon Management p. 37 Sinyi Sustainability Website - GHG Inventory http://csr.sinyi.com.tw/environment/greenhouse-gases.php	SDG 3,12,13 UNGC Principle 7,8 ISO 26000 6.5.5 TWSE/TPEX Chapter 4
305-3	Other indirect (Scope 3) GHG emissions	3 Environment – Energy and Carbon Management p. 37 Sinyi Sustainability Website - GHG Inventory http://csr.sinyi.com.tw/environment/greenhouse-gases.php	SDG 3,12,13 UNGC Principle 7,8 ISO 26000 6.5.5 TWSE/TPEX Chapter 4
305-4	GHG emissions intensity	3 Environment – Energy and Carbon Management p. 37 Sinyi Sustainability Website - GHG Inventory http://csr.sinyi.com.tw/environment/greenhouse-gases.php	SDG13 UNGC Principle 8 ISO 26000 6.5.5 TWSE/TPEX Chapter 4
305-5	Reduction of GHG emissions	3 Environment – Energy and Carbon Management p. 37 Sinyi Sustainability Website - GHG Inventory http://csr.sinyi.com.tw/environment/greenhouse-gases.php	SDG13 UNGC Principle 8,9 ISO 26000 6.5.5 TWSE/TPEX Chapter 4
305-6	Emissions of ozone-depleting substances (ODS)	There is no ODS emissions in Sinyi Realty.	ISO 26000 6.5.3, 6.5.5 TWSE/TPEX Chapter 4
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	There is no such emissions in Sinyi Realty	ISO 26000 6.5.3 TWSE/TPEX Chapter 4
Supplier Environmental Assessment			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	7 Supply Chain -Supplier Risk and Impact Assessment p. 80 7 Supply Chain –Achievement and Performance p. 81	UNGC Principle 8,9 ISO 26000 6.3.5, 6.6.6, 7.3.1 TWSE/TPEX Chapter 4
308-2	Negative environmental impacts in the supply chain and actions taken	7 Supply Chain -Supplier Risk and Impact Assessment p. 80 7 Supply Chain –Achievement and Performance p. 81	UNGC Principle 8,9 ISO 26000 6.3.5, 6.6.6, 7.3.1 TWSE/TPEX Chapter 4

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
GRI 102 Climate Change 2025			
102-1	Transition plan for climate change mitigation	3 Environment Sustainability and Net-Zero Impact p.39	Net-Zero Emissions by 2050
102-2	Climate change adaptation plan	3 Environment Strategy p.33-34	
102-4	GHG emissions reduction targets and progress	3 Environment Metrics & Targets p.35	
102-5~7 102-8	Scope 1、2、3 GHG emissions GHG emissions intensity	3 Environment Energy and Carbon Management p.37	
GRI 103: Energy 2025			
103-1	Energy policies and commitments	Sustainability Performance Progress p.29	
103-2	Energy consumption and self-generation within the organization	3 Environment Energy and Carbon Management p.37	
103-4	Energy intensity	3 Environment Energy and Carbon Management p.37	

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
Employment			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	4 Social(Internal) - Labor-employer Relations p. 44 Appendix - Sustainability Performance Overview Note G - new hires and turnover structure p. 99-100	SDG8 UNGC Principle 6 ISO 26000 6.4.3
401-2	Benefits provided to full-time employees that are not provided for temporary or part-time employees	4 Social(Internal) - benefits and retirement plans p. 49 Sinyi Sustainability Website http://csr.sinyi.com.tw/employee/system.php	ISO 26000 6.4.4, 6.8.7
401-3	Parental leave	4 Social(Internal) - D&I policies p.45 4 Social(Internal) - Benefits plans p. 49 8 Appendix - Sustainability Performance Overview Note - employee applications for parental leave and their returns to work p. 101 Sinyi Sustainability Website https://csr.sinyi.com.tw/employee/system-3.php	ISO 26000 6.4.4
Occupational Health and Safety			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	4 Social(Internal) - occupational health and safety p. 50 Sinyi Sustainability Website http://csr.sinyi.com.tw/employee/workplace.php	ISO 26000 6.4.6
403-2	Hazard identification, risk assessment, and incident investigation	4 Social(Internal)- occupational health and safety p. 51 8 Appendix - Sustainability Performance Overview – Note M 、N 、O 、P 、U p. 102	ISO 26000 6.4.6, 6.8.8
403-3	Occupational health services	4 Social(Internal)- dedicated happy health management center p. 50	SDG3 ISO 26000 6.4.6, 6.8.8
403-4	Worker participation, consultation, and communication on occupational health and safety	The Occupational Safety and Health Committee meets quarterly and is jointly composed of labor and management representatives. The proportion of labor representatives exceeds the statutory requirement, ensuring that employees' voices are fully reflected in the meetings. 4 Social(Internal) p. 51	ISO 26000 6.4.6
403-5	Worker training on occupational health and safety	4 Social(Internal)- training for occupational health and safety p. 50	
403-6	Promotion of worker health	4 Social(Internal) - dedicated happy health management center p. 50	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4 Social(Internal) - Risk Assessment and Management p. 51 7 Supply chain ESG management and annual achievement p. 81	Through implementing ISO 20400 sustainable procurement, 100% of key suppliers have signed the Code of Ethical Business Conduct and Sustainability Commitment. Additionally, irregular on-site inspections are conducted to jointly review and communicate occupational safety and health practices with suppliers.

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
403-8	Workers covered by an occupational health and safety management system	4 Social(Internal) - dedicated happy health management center p.50	
403-9	Work-related injuries	4 Social(Internal)- occupational health and safety p. 50 8 Appendix - Sustainability Performance Overview – Note M 、 N 、 O 、 P 、 U p. 102	SDG3
403-10	Work-related ill health	8 Appendix - Sustainability Performance Overview – Note M 、 N 、 O 、 P 、 U p. 102	SDG3
Training and Education			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	4 Social(Internal) - overview of employee training p. 47 8 Appendix - Sustainability Performance Overview - Note I average training hours p. 100	SDG4, 8 ISO 26000 6.4.7
404-2	Programs for upgrading employee skills and transition assistance programs	4 Social(Internal) - lifelong learning p. 47 post-retirement re-employment p. 44 Sinyi Sustainability Website https://csr.sinyi.com.tw/employee/system-4.php	SDG8 ISO 26000 6.4.7, 6.8.5
404-3	Percentage of employees receiving regular performance and career development reviews	4 Social(Internal) - performance management p. 47	SDG8 ISO 26000 6.4.7
Diversity and Equal Opportunity			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Sinyi Sustainability Website http://csr.sinyi.com.tw/governance/board-of-directors.php http://csr.sinyi.com.tw/employee/appeal.php 4 Social(Internal) - employment overview p. 44 4 Social(Internal) - diversity and inclusion p. 44 8 Appendix - Sustainability Performance Overview Note F Employees Age Group p. 98	SDG8 UNGC Principle 6 ISO 26000 6.2.3, 6.3.7, 6.3.10, 6.4.3
405-2	Ratio of basic salary and remuneration of women to men	4 Social(Internal) - gender-friendliness p. 45	SDG8 ISO 26000 6.3.7, 6.3.10, 6.4.3, 6.4.4

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
Forced or Compulsory Labor			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4 Social(Internal)- LOHAS p. 53 7 Supply Chain – no risk or incidents findings throughout the assessment Sinyi Sustainability Website http://csr.sinyi.com.tw/employee/workplace.php http://csr.sinyi.com.tw/supplychain/achievement.php	SDG8 UNGC Principle 4 ISO 26000 6.3.3, 6.3.4, 6.3.5, 6.3.10, 6.6.6 TWSE/TPEX Chapter 4
Supplier Social Assessment			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	7 Supply Chain - Supplier Risk and Impact Assessment p. 80 7 Supply Chain - Achievement and Performance p. 81	SDG8 UNGC Principle 2 ISO 26000 6.3.3, 6.3.4, 6.3.5, 6.4.3, 6.6.1, 6.6.2, 6.6.6, 6.8.1, 6.8.2, 7.3.1 TWSE/TPEX Chapter 4
414-2	Negative social impacts in the supply chain and actions taken	7 Supply Chain - Supplier Risk and Impact Assessment p. 80 7 Supply Chain – Achievement and Performance p. 81	SDG8 ISO 26000 6.3.3, 6.3.4, 6.3.5, 6.4.3, 6.6.1, 6.6.2, 6.6.6, 6.8.1, 6.8.2, 7.3.1 TWSE/TPEX Chapter 4
Customer Health and Safety			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	5 Social(External) - guarantee service p. 56	ISO 26000 6.7.1, 6.7.2, 6.7.4, 6.7.5, 6.8.8 TWSE/TPEX Chapter 4
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Non-related event	ISO 26000 4.6, 6.7.1, 6.7.2, 6.7.4, 6.7.5, 6.8.8 TWSE/TPEX Chapter 4

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
Marketing and Labeling			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	5 Social(External) - Protecting Customers' Rights p. 56	SDG12 ISO 26000 6.7.1, 6.7.2, 6.7.3, 6.7.4, 6.7.5, 6.7.9 TWSE/TPEX Chapter 4
417-2	Incidents of non-compliance concerning product and service information and labeling	5 Social(External) - Performance Overview p. 55	ISO 26000 4.6, 6.7.1, 6.7.2, 6.7.3, 6.7.4, 6.7.5, 6.7.9 TWSE/TPEX Chapter 4
417-3	Incidents of non-compliance concerning marketing communications	There were 2 severed penalties	ISO 26000 4.6, 6.7.1, 6.7.2, 6.7.3 TWSE/TPEX Chapter 4
Customer Privacy			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	5 Social(External) - Protecting Customers' Rights p. 56	ISO 26000 6.7.1, 6.7.2, 6.7.7 TWSE/TPEX Chapter 4

Custom Material Topics

GRI Standard	Disclosure	Page number(s) and/or URL	Responding to International Standards
Digital Resilience			
GRI 3 : Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
Digital Resilience			
Custom	Digital Resilience	5 Social(External) - Exceptional Service and Innovation p. 57 6 Governance - Risk Management p. 74 Sinyi Sustainability Website http://csr.sinyi.com.tw/governance/risk-management.php	
Promotion of Business Ethics			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
Promotion of Business Ethics			
Custom	Promotion of Business Ethics	5 Social(External) - Input and Outcomes p. 63 5 5 Social(External) - Promotion of Business Ethics p. 60	TWSE/TPEX Chapter 4
Biodiversity			
GRI 3: Material Topics 2021			
3-3	Management of material topics	8 Appendix - Management of Material Topics p. 86	
GRI 304 : Biodiversity 2016			
101-4	Identification of biodiversity impacts	As a service-sector company, Sinyi Realty's principal activities, products and services do not have significant impacts on biodiversity. By implementing environmental, water, and energy management systems and conducting greenhouse gas inventories—including ISO 14001, ISO 46001, ISO 50001, ISO 14064-1, ISO 14067, ISO 14046, ISO 20121, and PAS 2060—we seek to ensure that our operations do not adversely affect the environment or biodiversity.	SDG13, 14, 15 UNGC principle 7,8 ISO 26000 6.5.6 TWSE/TPEX Chapter 3
101-5	**Locations with biodiversity impacts**	Sinyi Realty has no operational sites located within or adjacent to protected areas or other areas of high biodiversity value.	SDG13, 14, 15 UNGC principle 7,8 ISO 26000 6.5.6 TWSE/TPEX Chapter 3