

Management of Material Topics 2-23 2-24 3-3

• Respond to Corporate Sustainability Principle

The management approach of material topics follows "Sinyi Sustainability Principles" to identify, analyze and respond to actual and potential impacts.

■ 2050 ESG Management Policy - Sinyi Sustainability Principles

E Environment—Get to Net Zero

G Governance—Creating a Sustainable Lifestyle

S Society—Co-existence, Co-prosperity, and Co-creation

sc Supply chain management— Building an Ethical and Sustainable Supply Chain

Material Topics → Sustainability Principle	Meaning to Sinyi	Commitment and Policy	Impact	Action Plan	Evaluation Mechanism and Result
GRI 201 Economic Performance	G We have consistently believed that if we can uphold sustainable development, then profits will follow naturally and that economic performance will bring corresponding results.	Follow corporate governance procedures and codes, operate in good faith, follow laws and regulations, and respond to standards and initiatives such as the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," SASB and TCFD.	The economic value generated by the organization's operations affects shareholders' rights and economic development. To create value for all stakeholders.	Through internal audit and external verification mechanism, the Board can supervise the operation plan and performance of the organization. Continue to strengthen corporate governance and risk and opportunity management.	<ul style="list-style-type: none"> • Corporate Governance Evaluations top 5% of listed companies • Board performance evaluation
GRI 203 Indirect Economic Impacts	S In addition to being homes, the community is also a place where many beautiful things happen. It is hoped that with the family as the core and the community as the bridge, we will invest in the transformation of the community and of people's hearts.	CSR first "sees the needs of society." We must exert our local influences, and try integrate the UN SDGs into our daily operations through initiatives and education. When we work as a team and be the resources bridge, we will make "where there is Sinyi, there is happiness!" come true. Follow Chapter 4 of the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" to formulate relevant social norms.	We have been promoting community building for long time, and investing in manpower, material resources, and cash for greater impact.	With a judging panel, resources can be reasonably allocated in the Community building projects. An independent jury composed of external scholars and experts will be commissioned to conduct the evaluation, and the scores will be announced on the official website. Sinyi will not be involved at all.	<ul style="list-style-type: none"> • Community building projects judging panel • Cumulative proposal coverage rate
GRI 303 Water and Effluents	E Taiwan has encountered droughts and floods in recent years; some areas have experienced severe water shortage. In response to stakeholder awareness of the importance of water resource, Sinyi has taken water stewardships as one material issue.	Sinyi stays aware of global water resource trends even though real estate brokerage industry does not belong to high-water-consumption industry.	Water consumption is mainly from daily usage by employees, so Sinyi continuously follow up water management and pay attention to possible operation risks and opportunities.	We have implemented water efficiency management system and water footprint verification, enhanced water saving approaches for better management.	<ul style="list-style-type: none"> • ISO 46001 water efficiency management system • ISO 14046 water footprint • Water consumption per capita
GRI 305 Emission	E Real estate brokerage industry is not included in high-emission sectors. However, Sinyi has always actively promoting environmental sustainability policies to respond to global climate crisis and carbon management issues.	Set carbon reduction target which complies with SBT 1.5 °C pathway. Develop climate resilient services; purchase renewable energy; conduct GHG inventory annually for performance review and improvement.	The attribute of real estate is low in transaction frequency but high in marketing activities. The usage of paper and electricity both bring impacts to the environment.	Implement the organizational carbon management, improve management systems and carbon reduction performance, provide various green innovative services to customers, in order to reduce environmental footprint of business operation.	<ul style="list-style-type: none"> • Service carbon footprint • GHG emissions (category 1+2)
GRI 403 Occupational Health and Safety	S Our employees are at the core of our success. We constantly strive for attracting talent and providing a healthy workplace by focused on a concept that is talents are key to a successful with happiness.	A comprehensive safety operation is formulated with people-oriented spirit to promote the health and safety. The occupational safety and health management plan formulated in accordance with Occupational Safety and Health Law.	Incidents in the workplace will detract from the trust of employees and t public. Employee injuries and illnesses will affect attendance and increase personnel costs.	Obtained ISO 45001 verification to achieve continuous improvement of occupational safety and health.	<ul style="list-style-type: none"> • Traffic accidents rate • Continuously monitor labor safety data and working hours

Material Topics → Sustainability Principle	Meaning to Sinyi	Commitment and Policy	Impact	Action Plan	Evaluation Mechanism and Result
GRI 409 Forced or Compulsory Labor	S Only if the employees are work-life-balanced can they work stably and have long-term development.	Continuously optimize leave policies to promote work-life balance for employees. The employee welfare measures are implemented in daily operations.	Overwork affects the output value of employees and detracts from their quality of life.	Sinfu Coin is a system that allows employees to choose the welfare items they need.	<ul style="list-style-type: none"> Balanced life average score from employees engagement survey
GRI 401 Employment	S Sinyi Realty always considers our employees to be unique partners. Harmonious labor-employer relationship is the foundation of business development.	Talent is the foundation of the business, attracting outstanding talents and creating a friendly working environment are the goals of Sinyi Realty's continuous efforts.	A positive labor-employment relationship can enhance the centripetal force of employees and increase the output value.	We employed a policy of high-paying jobs, happy career path, and health workplace to encourage employees become onwards and upwards.	<ul style="list-style-type: none"> Employees engagement survey average score Turnover rate
GRI 404 Training and Education	S Sinyi integrated the core concepts into a series of courses corresponding to the abilities and knowledge required for different positions.	Set average hours of training for our goal. We would set practical exercises and more diverse courses to help employees learn and realize in work.	Make sure every agent has professional knowledge and ability in real estate transactions to ensure transaction safety, otherwise it may affect the rights and interests of customers.	On-the-job training and Industry-Academia Cooperation.	<ul style="list-style-type: none"> Average hours of training
GRI 405 Diversity and Equal Opportunity	S Sinyi Realty has always adhered to a diverse and inclusive talent strategy, placing great importance on diversity in all aspects of hiring and development, emphasizing work-life balance.	Sinyi Realty adheres to substantial equality and ensures diversity and flexibility when formulating policies such as employment, development and training. Recruitment and promotion are not based by genders.	The majority of employees are male because of character of real estate brokers. However, female workers have been increased in recent years, and the diversified thinking by female power have created innovative influences.	Childbirth Grants for second children NT 120,000. Equal salary and promotion.	<ul style="list-style-type: none"> Parental Leave table The percentage of female management The percentage of female employees
GRI 414 Supplier Social Assessment	SC We strive to extend our core value to our suppliers, jointly to set sustainability goals. We combine supplier social assessment with the green procurement policy, hope that the entire supplier chain will act with business ethics and create a better world.	We commit to hold ourselves accountable in screening, training, auditing, and offering guidance integrated with ESG to suppliers, building a more resilient operation, sharing resources thus help both sides with sustainable growth.	We share new trend and regulations on human rights and on occupational health and safety with our suppliers, and raise their awareness. Through ESG self-evaluation form, we focus on the practices and promote low-carbon supply chain.	Introduced ISO 20400. We assess key suppliers and enhance the ESG performance together with them.	<ul style="list-style-type: none"> 100% key suppliers signed the Business Code of Conduct and Sustainability Terms. Successfully collected back 78.4% of 132 key suppliers' annual ESG self-assessment survey. Key suppliers inspection rate reached 96.2%. 100% of key suppliers have been inventoried.

Material Topics → Sustainability Principle	Meaning to Sinyi	Commitment and Policy	Impact	Action Plan	Evaluation Mechanism and Result
GRI 416 Customer Health and Safety 417 Marketing and Labeling 418 Customer Privacy	S Real estate agency is a trust business. To consumers properties transaction a major event in life. That's why Sinyi is committed to protecting the rights and privacy of customers, communicating the core value of "trust" of the brand.	In order to protect the personal information of customers, we strictly set up some principles from collection information to write off documents. Additionally, we've founded Personal Information Protection Organization, which in charge of privacy protection and execute concrete policies to ensure all employees can be familiar with every rules and ordinances.	Failure to effectively manage customer privacy, ensure the correctness of real estate instruction, and transparency of relevant transaction information may result in damage to goodwill and loss of customers.	Continuously optimize and regularly audit real estate specifications. Regularly conduct customer privacy protection training and advertisement spot checks.	<ul style="list-style-type: none"> • Customer Satisfaction Rate • Error Rate on Instruction of Real Estate
Custom Digital Resilience	G S Taking efficiency, value, transformation and creation as the basis for Sinyi Realty to open up the entire platform, integrate online and offline, to improve efficiency.	Combine the company's advantages with technological services to grasp the trend of service innovation.	Information security will affect the continuity and stability of business operations. Changes in consumer and market preferences.	Improve the company's operational resilience through digital transformation.	<ul style="list-style-type: none"> • No critical cybersecurity incident occurred • Launch of new digital services
Custom Promotion of Business Ethics	S No matter how the environment changes, "integrity, ethics, and CSR" are always the company's core values.	Established on trustfulness and righteousness, aimed for perfection. We promote business ethics to the society.	To promote and share ideas and practices in the industry, help the society to learn and improve, and lead toward a better society.	Proactively disseminate the company's ethical and integrity practices.	<ul style="list-style-type: none"> • The number of trained teachers in business ethics
SASB Product Design & Lifecycle Management	S Sinyi Realty has deemed "to foster secure, efficient, and reasonable realty transactions through the synergy of expertise and teamwork." as our creed. The only way to achieve sustainable development is to comply with business ethics and to consider the interests of all stakeholders.	Adhering to the spirit of "put righteousness before profit," Sinyi Realty continues to innovate based on customer needs and business ethical thinking. We made policy and rules for innovative management.	In the operation process, we design new service models to solve social problems; coupled with the empowerment of digital technology, we will upgrade our services and provide better services.	Pay attention to market changes and customer needs, and develop new service models accordingly.	<ul style="list-style-type: none"> • Include service innovation as an important annual plan. • Customer satisfaction and opinion survey.
SASB Business Ethics	G Sinyi Realty is a company operating with a focus on trust. Adhering to ethics and demonstrating integrity is the most important way to win trust, and even the only way in the long run. It is the first priority for Sinyi's sustainable operation.	Follow "Sinyi Realty Inc. Sustainable Development Best Practice Principles," we implement integrity management in all aspects of the company's operations and continue to improve.	Create a high-quality integrity management and legal compliance culture to ensure the long-term interests of all stakeholders.	In various meetings, trainings and coaching occasions, convey the organizational philosophy, and the value of "pursuit of integrity," in order to shape company culture.	<ul style="list-style-type: none"> • Chief Ethics Officer regularly reports on the integrity management to the Board of Directors. • Compliance assessment. • All employees signed the "Sinyi Group Code of Conduct" with a completion rate of 100%.