

# Sino Horizon Holdings Limited

## 2025 Sustainability Report

Sino Horizon Holdings Limited Sustainability Report

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### Message from Management

Over the past year, Sino Horizon faced multiple challenges arising from mainland China's macroeconomic conditions, policy regulation, and market supply and demand. Nevertheless, we continued to uphold our corporate mission of "Prudent Operations and Sustainable Co-prosperity," committed ourselves to improving social and environmental issues, and actively implemented a number of the United Nations Sustainable Development Goals (SDGs). Advancing the joint practice of economic development and the diverse dimensions of ESG, and enhancing the value of sustainable development, require the support and guidance of our customers, shareholders, and other relevant stakeholders for Sino Horizon's sustainability initiatives.

Pursuing environmental harmony and a healthy quality of life has become a defining focus of modern architecture. Sino Horizon reduces resource consumption through green design and applies this core philosophy to Phase II of Shanghai Huangpu ASE Fortune Center, incorporating WELL, LEED, and other design requirements. In projects including the renovation of Phase I of ASE Fortune Center and Phase II of ASE Fortune Center, we have adopted the concepts of "sustainable and environmentally friendly building materials" and "recyclable building materials," while actively recycling demolition waste to balance economic development with ecological sustainability.

In terms of social responsibility, Sino Horizon strengthens its friendly relationships with local communities, launching a range of themed activities that enrich regional cultural vitality, foster the meaning of sustainability within communities, and create shared well-being with residents. Sino Horizon is committed to protecting employee rights and building a safe and healthy workplace, ensuring that all employees have transparent and equitable opportunities for development and training, and advancing gender equality in the workplace.

Sino Horizon firmly believes that sound corporate governance and ethical business conduct are the foundation of stable corporate development. Since establishing the Code of Ethical Business Conduct in 2021, its scope has covered not only directors and all employees across the Group but also suppliers and business partners. We hope to leverage our corporate influence and work together to safeguard an honest, fair, and clean business ecosystem.

Recognizing the close connection between the global sustainability movement and corporate activities, Sino Horizon will continue to monitor international ESG and sustainable development trends, contribute to economic development, and maximize its overall social value as we work together with the world toward shared prosperity.

General Manager Neng-Yao Chang

# About This Report

## Report Overview

Sino Horizon Holdings Limited (hereinafter referred to as “Sino Horizon,” “the Company,” or “the Group” ) was established in 2007. Its principal businesses include real estate development, real estate sales and leasing, real estate management, and parking lot operations. Its products and services include the development and sale of residential and commercial properties, leasing of shopping malls and office buildings, and property management for residential properties and shopping malls. With an operating strategy based on a diversified development model that places equal emphasis on sales and leasing, the Company provides high-quality living spaces with value-enhancement potential and creates a new, mutually beneficial urban living environment. Our sustainable development vision is to become a company that embodies social value and fulfills its social responsibilities. We have a responsibility to make our due contributions to the economy, environment, and society of Taiwan and the regions where we operate; support local economic development; improve the environment; and integrate with local communities. We will remain committed to sustainable corporate development, build a sustainable business, and create long-term maximum value for our customers, investors, and society as a whole.

Since 2014, Sino Horizon has published a Corporate Social Responsibility Report and, in 2021, renamed it the Sustainability Report (hereinafter referred to as the “Sustainability Report” or “this Report” ). We regularly review stakeholder expectations as a reference for preparing the Report. The 2025 Report consists of six chapters. Chapter 1 presents the Company's sustainability governance vision and identification of material topics; Chapter 2 primarily reviews Sino Horizon's current corporate governance practices and operating performance; Chapter 3 demonstrates the Company's investment in environmental sustainability and green building design; Chapter 4 explains the Company's core values, architectural craftsmanship philosophy, and achievements; Chapter 5 presents the results of activities promoting social co-prosperity and community donations; and Chapter 6 describes the Company's focus on talent development and care. Relevant appendices are included to demonstrate the Company's performance in sustainable development governance. To enhance the quality and credibility of the Report, we have also obtained assurance over the Report, making the disclosed information more accurate and transparent. Through this Sustainability Report, we seek to demonstrate Sino Horizon's commitments, actions, and results concerning sustainability issues and establish effective communication and interaction with stakeholders.

## Reporting Period and Publication Cycle

This is Sino Horizon's ninth Sustainability Report. The data and content disclosed primarily cover fiscal year 2025 (January 1 to December 31, 2025); some performance data goes back to 2024 and 2023 to show relevant trends and changes. In accordance with the Taiwan Stock Exchange's “Rules Governing the Preparation and Filing of Sustainability Reports by Listed Companies,” Sino Horizon publishes its Sustainability Report regularly every August.

Previous report publication date: August 2025

Current report publication date: August 2026

## Reporting Boundary and Scope

Considering the nature of Sino Horizon's industry and the need for comprehensive coverage of economic, environmental, and social aspects, the reporting scope includes completed, ongoing, and planned projects in Shanghai, Chongqing, Kunshan, Taipei, and other locations where Sino Horizon operates. The business scope also includes real estate sales, commercial and office leasing, and property management. Please refer to the project list in Chapter 2, About Sino Horizon, for details. The boundary for sustainability information reported in this Report excludes Shanghai Dingxin Real Estate Co., Ltd.; all other aspects are consistent with the reporting boundary and fiscal year of the Company's general consolidated financial statements. Any restatements of information are explained in "Appendix 2: GRI Standards Content Index."

### **Basis of Calculation**

The financial data in this Report are based on publicly available information certified by accountants and are presented in New Taiwan dollars. All other information and statistical data are derived from internal statistics and surveys. Statistical data are presented in metric units and converted using the average exchange rate for 2025: RMB 1 = NTD 4.496.

### **Basis for Report Preparation**

This Report has been prepared with reference to the GRI Universal Standards 2021 issued by the Global Reporting Initiative (GRI). All activities in the reporting process follow the reporting principles of the GRI Standards to ensure that the content focuses on material topics and provides high-quality information. For the performance data corresponding to the GRI Standards, please refer to "Appendix 2: GRI Standards Content Index."

### **Report Assurance**

Certain indicators and textual information in this Report were independently subject to limited assurance by PricewaterhouseCoopers Taiwan (PwC Taiwan) in accordance with Taiwan's Statement of Auditing Standards No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," issued by the Accounting Research and Development Foundation of the Republic of China. For the assurance objectives, please refer to "Appendix 6: Summary of Assurance Items" ; for the assurance report, please refer to "Appendix 7: Accountant's Limited Assurance Report."

### **Report Language and Access**

This Report is provided in Traditional Chinese for readers. For environmental reasons, we recommend reading the electronic version of the Report, which is available on the official website of Sino Horizon Holdings Limited at <http://www.sinohorizon.tw/> and the official website of the Taiwan Stock Exchange at <http://www.twse.com.tw/zh/>.

### **Feedback**

We welcome your valuable comments and suggestions. Please contact:

Sino Horizon Holdings Limited

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## 2025 Sino Horizon Highlights

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Governance:<br/>Ensuring<br/>Stable<br/>Development</p>   | <ul style="list-style-type: none"> <li>• In 2025, director attendance rates at both the Audit Committee and the Remuneration Committee reached 100%.</li> <li>• No corruption or violations of ethical business conduct occurred in 2025.</li> <li>• In 2025, 100% of full-time employees at all Sino Horizon locations signed the Employee Code of Ethics.</li> <li>• In 2025, 317 operating merchants at Shanghai ASE Fortune Center and 99 operating merchants in Jiading signed the ASE Fortune Center Merchants' Code of Ethics, representing a signing rate of 99.76%</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p>Environment:<br/>Integrating<br/>Green<br/>Operations</p> | <ul style="list-style-type: none"> <li>• Promoted the concept of green fit-outs and encouraged merchants to sign the "Fit-out Construction Commitment" and the "Commitment to Use Green and Environmentally Friendly Materials for Secondary Fit-out Construction." In 2025, 83 newly onboarded merchants at Shanghai ASE Fortune Center signed the commitments, representing a signing rate of 100%.</li> <li>• Shanghai ASE Fortune Center Phase II obtained LEED Gold certification; the two-star green building rating passed the review of the Construction Commission; and the office portion completed WELL Gold pre-certification.</li> <li>• In 2025, the Shanghai ASE Fortune Center shopping mall followed the "Shanghai Water Conservation Action Implementation Plan" and the "Notice on Strengthening Water Conservation Management for Major Water Users in Shanghai," and successfully completed its application to be recognized as a water-saving enterprise.</li> <li>• In 2025, the qualified rate for waste sorting among merchants in Shanghai remained above 95%, and shopping malls in Shanghai met the standards in spot checks organized by government authorities at all levels in Shanghai.</li> <li>• In 2025, the construction waste recovery rate reached 100%.</li> </ul> |
| <p>Quality:<br/>Building<br/>Sustainable<br/>Cities</p>      | <ul style="list-style-type: none"> <li>• In 2025, Sino Horizon received no complaints concerning the leakage of customer privacy information or the omission of important data.</li> <li>• In 2025, overall customer satisfaction at Shanghai ASE Fortune Center was 98.42%, with operations management achieving a satisfaction rate of 100%; overall customer satisfaction at Jiading ASE Fortune Center was 98.03%, while satisfaction with operations management also reached 99.80%.</li> <li>• In 2025, local procurement accounted for 96.25% of Sino Horizon's total procurement value.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Harmony:<br>Moving<br>Forward<br>Together              | <ul style="list-style-type: none"> <li>• In 2025, Shanghai ASE Fortune Center continued to organize diverse and creative activities, pursue community co-prosperity, and emphasize enhancing social and cultural value. A total of 84 events were completed during the year, with approximately 12,200 cumulative participants. By combining commercial activities with community co-prosperity, the Center effectively increased community engagement.</li> </ul>                                                                                                                                                                                                                                       |
| People:<br>Valuing<br>Diverse<br>Talent<br>Development | <ul style="list-style-type: none"> <li>• 2025 recruitment target achievement rate: 100%</li> <li>• In 2025, Sino Horizon's overall annual performance appraisal coverage rate was 90.55%. By gender, the appraisal coverage rates for male and female employees across the Group both exceeded 85%; by job level, the appraisal coverage rates for managerial and non-managerial employees across the Group also exceeded 85%.</li> <li>• In 2025, the return-to-work rate after parental leave in the Shanghai and Chongqing regions of Sino Horizon was 100%.</li> <li>• In 2025, Sino Horizon had no occupational accidents and maintained a record of zero accidents throughout the year.</li> </ul> |

# 1. Sustainability: Building Sino Horizon's Value

|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>We support United Nations Sustainable Development Goal 17, “Partnerships for the Goals.” We advance our sustainability vision by building diverse partnerships. A sound and healthy social system requires the joint efforts of businesses, the public and private sectors, social groups, and individuals. By sharing resources, technology, and expertise, we not only promote positive change but also value and actively listen to our partners' views, thereby deepening our commitment to sustainability through practical action.</p> |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## 1.1 Sustainable Development Vision

### Sino Horizon's Sustainability Vision and Strategy

In 2015, the United Nations launched the Sustainable Development Goals (SDGs), guided by the core principle of “Leave no one behind.” Sino Horizon's principal business is architecture, and we understand that buildings are a key medium connecting people and the environment. In response to the challenges posed by climate change, Sino Horizon places “Home, a place where the heart can feel at ease” at the center of its philosophy and integrates ESG principles into its corporate culture. We uphold the philosophy of “prudent operations,” pursue a strategy of “breakthrough innovation,” and embrace the mission of “giving back to society.” We are committed to becoming our customers' best choice, a high-quality partner for society, and a force for promoting environmental friendliness. Our goal is to achieve sustainable development and contribute to the realization of the SDGs.

| Sino Horizon's Sustainability Vision and Strategy |                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Material Dimensions                               | Economic                                                                                                                                                                                                                                                         | Social                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Environment and Products                                                                                                                                                                                                                                                                                                                                                                           |
| Sustainable Development Pillars                   | Lead the Company toward Sustainable Operations and Growth                                                                                                                                                                                                        | Grow Inclusively with Social Partners                                                                                                                                                                                                                                                                                                                                                                                                                  | Protect the Environment and Build a Green Value Chain                                                                                                                                                                                                                                                                                                                                              |
| Material Topics                                   | Corporate Governance and Ethical Business Conduct<br>Regulatory Compliance<br>Operating Performance and Development Strategy                                                                                                                                     | Occupational Safety and Health<br>Talent Attraction and Retention<br>Talent Development                                                                                                                                                                                                                                                                                                                                                                | Sustainable Products and Services<br>Energy Management<br>Customer Relationship Management and Customer Privacy<br>Customer Health and Safety                                                                                                                                                                                                                                                      |
| Implementation Guidelines                         | <ul style="list-style-type: none"> <li>➢ Uphold the principles of integrity, optimize the governance structure, and enhance operating performance.</li> <li>➢ The Sustainable Development Team complies with relevant laws and regulations to fulfill</li> </ul> | <ul style="list-style-type: none"> <li>➢ Create a safe, people-centered work environment and recognize the importance of employees to operating performance. Through a culture of “growing together for shared prosperity,” optimization of employee well-being and health systems, and other measures, transform the value of corporate operations.</li> <li>➢ Establish diverse internal communication channels to enhance employees' and</li> </ul> | <ul style="list-style-type: none"> <li>➢ Develop environmentally friendly, low-carbon construction projects and commercial services, maintain a sound balance with revenue growth, and create greater sustainable value for products.</li> <li>➢ Introduce energy management and support the use of renewable energy. Through practical actions such as green construction planning and</li> </ul> |

|                                                                     |                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                     | <p>sustainability responsibilities and regularly reviews performance.</p> <ul style="list-style-type: none"> <li>➤ Ensure operations comply with laws and regulations, proactively identify and prevent potential violations, and take appropriate corrective measures to avoid financial or reputational losses.</li> </ul> | <p>management's awareness of labor rights and responsibilities, improve productivity and revenue, create a positive corporate image, and attract high-quality new employees, customers, and ESG investors.</p> <ul style="list-style-type: none"> <li>➤ Provide employees with education and training and career-planning programs to enhance their professional capabilities and identification with the organization. This will increase retention, strengthen employees' competitiveness in the industry, and reduce the risk of unemployment caused by insufficient competitiveness.</li> </ul> | <p>replacement of energy-consuming equipment in shopping malls, progressively achieve the Company's carbon reduction targets.</p> <ul style="list-style-type: none"> <li>➤ Establish customer relationship management and privacy policies to ensure that customer needs are properly addressed.</li> <li>➤ Establish policies to protect customer health and safety and revise them whenever necessary in response to environmental and regulatory requirements.</li> </ul> |
| <b>Relevant United Nations Sustainable Development Goals (SDGs)</b> | <div> <div>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</div> <div>17 PARTNERSHIPS FOR THE GOALS</div> </div>                                                                                                                                                                                                                   | <div> <div>3 GOOD HEALTH AND WELL-BEING</div> <div>8 DECENT WORK AND ECONOMIC GROWTH</div> <div>11 SUSTAINABLE CITIES AND COMMUNITIES</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div> <div>11 SUSTAINABLE CITIES AND COMMUNITIES</div> <div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div> </div>                                                                                                                                                                                                                                                                                                                                                           |

## Sino Horizon's Sustainability Targets

| Dimension  | Material Topics                                   | Assessment Items                                                                                                                                                           | 2025 Target                                                                                                                                                     | 2025 Achievement                                                                                                                                                  | 2026 Target                                                                             | 2030 Target                                                                             |
|------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Governance | Corporate Governance and Ethical Business Conduct | <ul style="list-style-type: none"> <li>Corporate governance assessment ranking</li> <li>Employee/operating merchant Code of Ethics signing rate</li> </ul>                 | <ul style="list-style-type: none"> <li>Improvement in corporate governance assessment ranking</li> <li>Employee/operating merchant signing rate: 99%</li> </ul> | <ul style="list-style-type: none"> <li>Ranking decreased</li> <li>Employee signing rate: 100%</li> <li>Overall operating merchant signing rate: 99.76%</li> </ul> | <ul style="list-style-type: none"> <li>Maintained or improved</li> <li>99%</li> </ul>   | <ul style="list-style-type: none"> <li>Maintained or improved</li> <li>99%</li> </ul>   |
|            | Regulatory Compliance                             | <ul style="list-style-type: none"> <li>Regulatory compliance implementation</li> </ul>                                                                                     | <ul style="list-style-type: none"> <li>No major violations</li> </ul>                                                                                           | <ul style="list-style-type: none"> <li>No major incidents</li> </ul>                                                                                              | <ul style="list-style-type: none"> <li>No major incidents</li> </ul>                    | <ul style="list-style-type: none"> <li>No major incidents</li> </ul>                    |
| Social     | Occupational Safety and Health                    | <ul style="list-style-type: none"> <li>Major occupational safety incidents</li> <li>Increase occupational safety training hours</li> </ul>                                 | <ul style="list-style-type: none"> <li>No major occupational safety incidents</li> <li>500 hours of occupational safety training</li> </ul>                     | <ul style="list-style-type: none"> <li>No major occupational safety incidents</li> <li>530 hours</li> </ul>                                                       | <ul style="list-style-type: none"> <li>No major incidents</li> <li>500 hours</li> </ul> | <ul style="list-style-type: none"> <li>No major incidents</li> <li>600 hours</li> </ul> |
|            | Talent Attraction and Retention                   | <ul style="list-style-type: none"> <li>Employee physical and mental health activities</li> <li>Employee health examination coverage rate/number of examinations</li> </ul> | <ul style="list-style-type: none"> <li>3–5 physical and mental health activities</li> <li>Health examination coverage rate: 40–50%</li> </ul>                   | <ul style="list-style-type: none"> <li>1 activity</li> <li>68%</li> </ul>                                                                                         | <ul style="list-style-type: none"> <li>3–5 activities</li> <li>40–50%</li> </ul>        | <ul style="list-style-type: none"> <li>3–5 activities</li> <li>45–55%</li> </ul>        |

|                                                                                                            |                                                       |                                                                                                                                                          |                                                                                                                                                                      |                                                                                                                                                                       |                                                                                                                                                                                                                                |                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                            | Talent Development                                    | <ul style="list-style-type: none"> <li>Employee competency training courses</li> </ul>                                                                   | <ul style="list-style-type: none"> <li>1,500 training hours</li> </ul>                                                                                               | <ul style="list-style-type: none"> <li>1,170.09 hours</li> </ul>                                                                                                      | <ul style="list-style-type: none"> <li>1,500 hours</li> </ul>                                                                                                                                                                  | <ul style="list-style-type: none"> <li>1,600 hours</li> </ul>                                                                        |
| E<br>n<br>v<br>i<br>r<br>o<br>n<br>m<br>e<br>n<br>t<br>a<br>n<br>d<br>P<br>r<br>o<br>d<br>u<br>c<br>t<br>s | Sustainable Products and Services                     | <ul style="list-style-type: none"> <li>Green building/intelligent building standard certification</li> </ul>                                             | <ul style="list-style-type: none"> <li>Green buildings/intelligent buildings meet regulatory standards</li> </ul>                                                    | <ul style="list-style-type: none"> <li>No new development projects this year</li> </ul>                                                                               | <ul style="list-style-type: none"> <li>1 project</li> </ul>                                                                                                                                                                    | <ul style="list-style-type: none"> <li>Maintain</li> </ul>                                                                           |
|                                                                                                            | Energy Management                                     | <ul style="list-style-type: none"> <li>Reduction in electricity consumption</li> </ul>                                                                   | <ul style="list-style-type: none"> <li>1% reduction in electricity consumption</li> </ul>                                                                            | <ul style="list-style-type: none"> <li>7.21% increase from the baseline year</li> </ul>                                                                               | <ul style="list-style-type: none"> <li>2% reduction<br/>*Based on 2024 as the baseline year</li> </ul>                                                                                                                         | <ul style="list-style-type: none"> <li>6% reduction<br/>*Based on 2024 as the baseline year</li> </ul>                               |
|                                                                                                            | Customer Relationship Management and Customer Privacy | <ul style="list-style-type: none"> <li>Protect important customer data and prevent privacy infringements</li> </ul>                                      | <ul style="list-style-type: none"> <li>No complaints or incidents related to privacy breaches</li> </ul>                                                             | <ul style="list-style-type: none"> <li>No privacy breaches or related complaints</li> </ul>                                                                           | <ul style="list-style-type: none"> <li>None</li> </ul>                                                                                                                                                                         | <ul style="list-style-type: none"> <li>None</li> </ul>                                                                               |
|                                                                                                            | Customer Health and Safety                            | <ul style="list-style-type: none"> <li>Number of customer health and safety incidents</li> </ul>                                                         | <ul style="list-style-type: none"> <li>Number of contractor incidents: no more than 5</li> </ul>                                                                     | <ul style="list-style-type: none"> <li>0 incidents</li> </ul>                                                                                                         | <ul style="list-style-type: none"> <li>Number of contractor incidents: no more than 5</li> </ul>                                                                                                                               | <ul style="list-style-type: none"> <li>Number of contractor incidents: no more than 1</li> </ul>                                     |
|                                                                                                            | Environmental Management Indicators (Note 1)          | <ul style="list-style-type: none"> <li>Reduction in water consumption</li> <li>Waste reduction</li> <li>Reduction in greenhouse gas emissions</li> </ul> | <ul style="list-style-type: none"> <li>1% reduction in water consumption</li> <li>1% reduction in waste</li> <li>1% reduction in greenhouse gas emissions</li> </ul> | <ul style="list-style-type: none"> <li>5.43% increase in water consumption</li> <li>0.12% reduction in waste</li> <li>5,348.87% increase in greenhouse gas</li> </ul> | <ul style="list-style-type: none"> <li>2% reduction in electricity consumption</li> <li>2% reduction in water consumption</li> <li>2% reduction in greenhouse gas emissions<br/>*Based on 2024 as the baseline year</li> </ul> | <ul style="list-style-type: none"> <li>6% reduction in electricity consumption</li> <li>6% reduction in water consumption</li> </ul> |

|  |  |  |  |                       |  |                                                                                                                                         |
|--|--|--|--|-----------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------|
|  |  |  |  | emissions<br>(Note 2) |  | <ul style="list-style-type: none"> <li>6% reduction in greenhouse gas emissions</li> <li>*Based on 2024 as the baseline year</li> </ul> |
|--|--|--|--|-----------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------|

Note 1: For environmental management indicators relating to non-material topics in the current year, Sino Horizon sets management targets and tracks achievement annually.

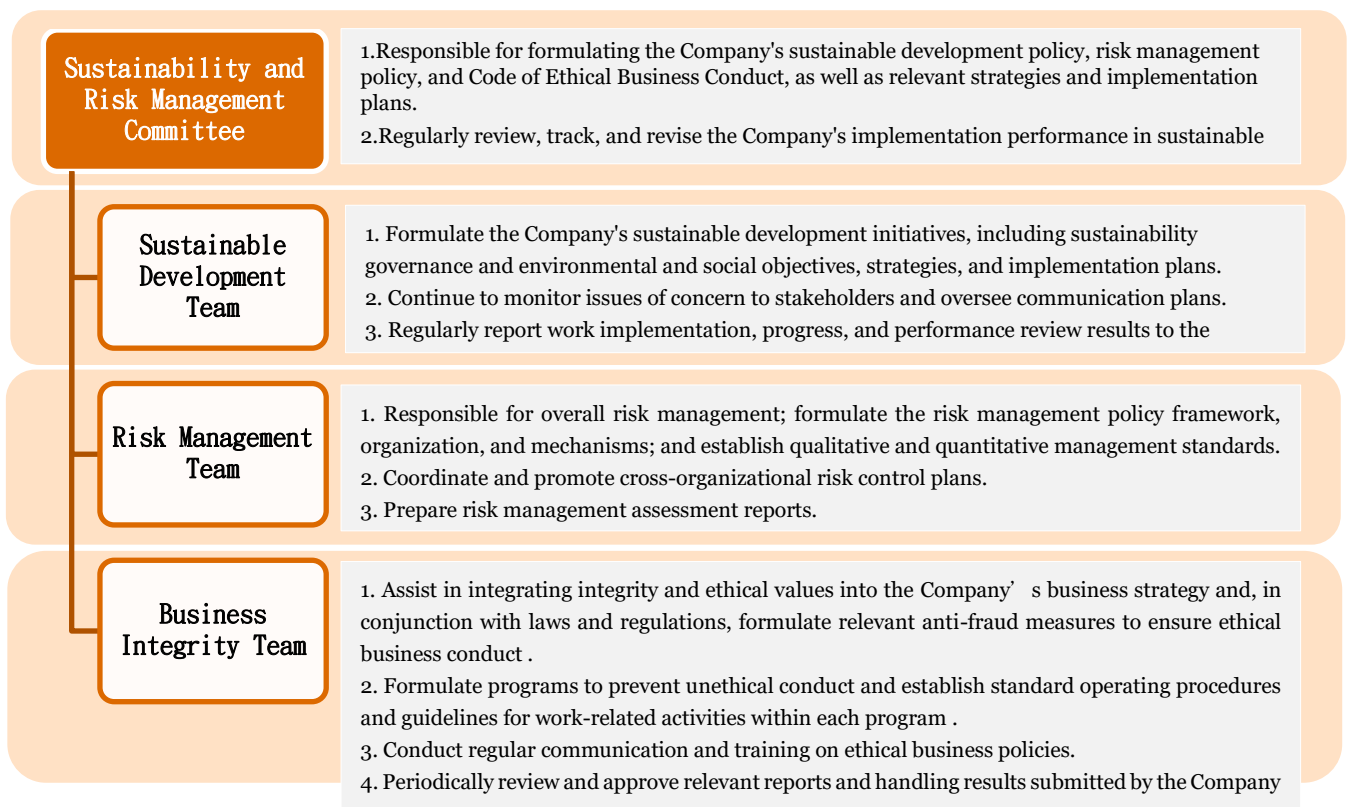
Note 2: The significant increase in greenhouse gas emissions was mainly due to the use of purchase quantity as activity data for fugitive refrigerant emissions from fire extinguishers. In 2025, periodic fire protection equipment inspection and refilling was carried out once every three years, involving 40 newly refilled heptafluoropropane fire extinguishers, each containing 100 kg; the substance has a relatively high GWP value.

## Sustainable Development Management Unit

Sino Horizon is committed to embedding the concept of sustainability in its core corporate values in order to promote harmony between people and the land. In November 2022, Sino Horizon formally established the Sustainable Development and Risk Management Committee, the Company's highest-level internal decision-making body for sustainable development. The Committee comprises four directors, including three independent directors. The General Manager serves as the convener and leads the Sustainable Development Team, Risk Management Team, and Ethical Business Conduct Team in jointly advancing sustainability and risk management initiatives.

### Composition and Experience of the Sustainable Development and Risk Management Committee

| Position | Name           | Relevant Sustainability Experience                                                                                                                                                                                                                                                                                                                                                                     |
|----------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chair    | Neng-Yao Chang | Possesses extensive industry knowledge and management experience and currently serves as the Company's General Manager. Has capabilities in leadership and decision-making, crisis management, and risk management; demonstrates an international perspective and strong insight; and advances green technology and a sustainable environment, enabling effective guidance to the implementation team. |
| Member   | Chi-Te Tsai    | Possesses expertise in accounting and finance and currently serves as the convener of the Audit Committee. Has capabilities in international insight, risk management, ESG, and sustainable business value, and can provide recommendations to the implementation team while duly fulfilling oversight responsibilities.                                                                               |
| Member   | Shih-Liang Liu | Previously served as Vice President of Finance of ASE Semiconductor Manufacturing Co., Ltd. and Vice President of Corporate Banking at Citibank Taiwan. Possesses capabilities in corporate governance, risk management, ESG, and sustainable business value, and can provide guidance to the implementation team.                                                                                     |
| Member   | Hui-Chu Huang  | Previously served as Managing Director at UBS, Managing Director at Merrill Lynch, and Senior Executive Vice President at China Development Financial Holding Corporation. Possesses professional expertise in corporate finance, sustainable finance, and climate change, and can provide guidance to the implementation team.                                                                        |



The Company requires the Sustainable Development and Risk Management Committee to convene at least once a year and may call additional meetings as necessary. Committee members shall attend in person; however, any member with a conflict of interest in a matter under discussion shall recuse themselves from discussion and voting. The Company implements its sustainable development strategy through sustainable investment by subscribing to bonds issued by companies that invest in sustainable development and have a corporate rating of A- or above. In 2025, the Company subscribed to the sustainability-linked bond (Sustainability-Linked Bond, SLB) "P12 Hon Hai 4B," issued by Hon Hai Precision Industry Co., Ltd. (bond code: B644D-00), with a face value of NTD 80 million.

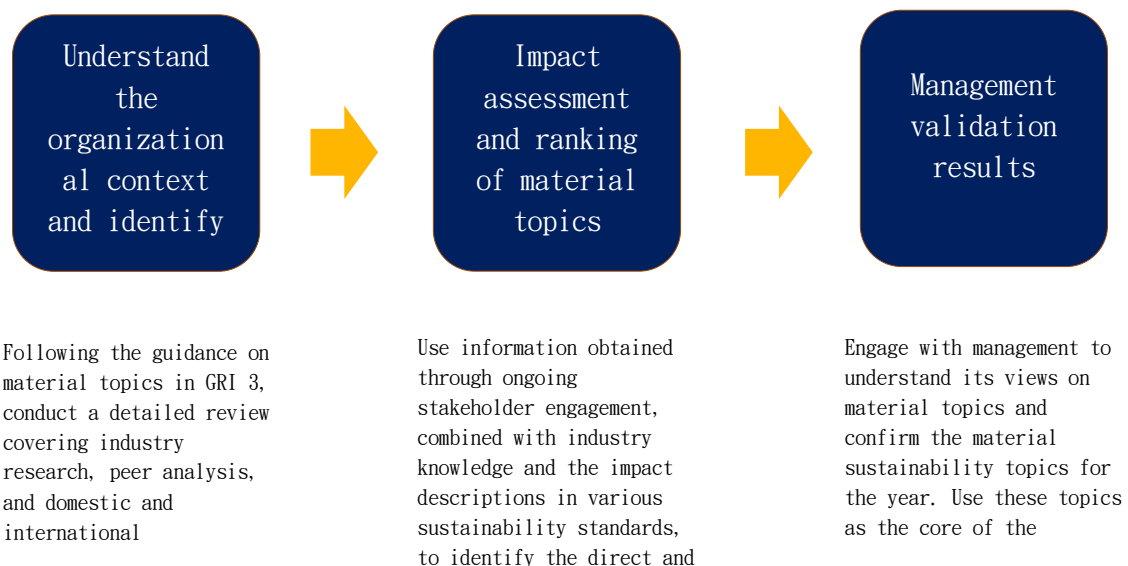
To respond to the Financial Supervisory Commission's initiative to align Taiwan with the IFRS Sustainability Disclosure Standards, the Company launched its implementation work in 2024, established a cross-departmental IFRS Sustainability Disclosure Standards implementation team, and formulated an implementation plan. In accordance with the illustrative implementation plan and timetable for the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards, the Company reports progress to the Board of Directors on a quarterly basis. In its first year of disclosure, the Company applies the exemption for non-climate-related sustainability information under IFRS S1 and focuses solely on climate-related information under IFRS S2. The work for Phases 1 and 2 has been completed and reported to the Board. We will continue to prepare a trial version of the sustainability information chapter in the annual report in accordance with the timetable of the competent authority and will publicly announce and file it in 2027.

Members of the Sustainable Development Team are also required to report to the Board of Directors and the Sustainable Development and Risk Management Committee at least once a year. On November 11, 2025, the Company reported the implementation status of sustainable development to the Board. The key sustainable development oversight matters addressed by the Board during the year were as follows:

1. In light of sustainable development trends across each business area, analyze the positive and negative impacts on the economy, environment, and society, and assess the potential effects of these issues on the Company's operations.
2. Description of the implementation progress of the IFRS Sustainability Disclosure Standards.
3. Continue reviewing the Company's sustainable development results and formulate strategies and programs to promote further improvement.
4. The Corporate Sustainability Development Team regularly reports the progress of greenhouse gas inventory activities to the Board of Directors each quarter. Since the fourth quarter of 2023, in response to the Financial Supervisory Commission's sustainability development roadmap, the parent company has conducted greenhouse gas inventory and assurance activities. In 2024, it completed the greenhouse gas inventory for the parent company and the major items of all subsidiaries included in the consolidated financial reports, as well as greenhouse gas assurance for the parent company. The implementation status in 2025 was the same as in 2024.

## 1.2 Key Sustainability Governance Topics

Sino Horizon identifies its material topics through a three-stage process. The Company refers to and follows the guidance of the GRI Universal Standards 2021, while considering the Group's business strategy, sustainability trends, key issues of concern in relevant industries at home and abroad, and requirements of competent authorities. It first identifies important sustainability topics that may affect Sino Horizon's operations and stakeholders. Through stakeholder engagement and internal discussions, it identifies the potential positive and negative impacts of each topic on the Company and its stakeholders. It then distributes impact assessment questionnaires to evaluate, rank, and confirm the materiality of each issue's overall impact on the Company. In 2025, Sino Horizon conducted a new material topic survey. Through this process, it identified 19 important sustainability topics and, after the survey, considered the Company's overall operating strategy and key sustainable development objectives. The Company's ESG officer confirmed 10 material sustainability topics. Compared with the previous survey, the 2025 material topics removed "Marketing and Labeling," "Greenhouse Gas Management," "Community Contributions and Engagement," and "Supply Chain Management"; added "Customer Health and Safety" and "Talent Development"; and revised certain topic names, including changing "Operating Performance" to "Operating Performance and Development Strategy" and "Labor Relations" to "Talent Attraction and Retention."



## 2025 Ranking Results for Sino Horizon's Material Sustainability Topics

### Negative Impacts—Material Sustainability Topics in 2025

| Material Sustainability Topics in 2025            |                                                       |                                 |
|---------------------------------------------------|-------------------------------------------------------|---------------------------------|
| Economy/Governance                                | Environment/Products                                  | Social                          |
| Corporate Governance and Ethical Business Conduct | Sustainable Products and Services                     | Occupational Safety and Health  |
| Operating Performance and Development Strategy    | Energy Management                                     | Talent Attraction and Retention |
| Regulatory Compliance                             | Customer Health and Safety                            | Talent Development              |
|                                                   | Customer Relationship Management and Customer Privacy |                                 |

## 1.3 Stakeholder Engagement

Corporate growth is closely linked to stakeholder support. Sino Horizon is committed to establishing effective communication channels and rights-protection mechanisms to create an environment for sustainable growth and positive interaction with stakeholders. We have identified our key stakeholders as customers; shareholders and potential investors; government agencies; the media; employees; suppliers; and contractors. Accordingly, we are committed to establishing diverse communication mechanisms and improving communication channels to ensure regular and effective communication with all stakeholders. In addition, the Company conducts multifaceted risk assessments and analyses, actively collects and organizes feedback from all parties, and continually adjusts and improves its management systems on this basis to ensure that the needs and expectations of all stakeholders are met. We also regularly review the effectiveness of our actions and plan to report stakeholder engagement to the Board of Directors annually. On November 11, 2025, we reported the results of stakeholder engagement to the Board.

| Stakeholder Category<br>Shareholders/Investors                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance to Sino Horizon</b><br>Sino Horizon is committed to transparent communication with shareholders and investors about its operating performance and corporate governance results in order to earn their long-term support and ensure stable corporate growth.                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Material Topics of Concern</b><br>1. Corporate Governance and Ethical Business Conduct<br>2. Operating Performance and Development Strategy                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                        |
| Communication Channels, Response Methods, and Frequency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2025 Stakeholder Communication Results                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2025 Sino Horizon Response                                                                                                                                                                                                                                                                                                                                             |
| <ul style="list-style-type: none"> <li>■ Annual General Meeting</li> <li>■ Annual investor conferences to report the Company's operating overview and future outlook</li> <li>■ Prompt announcements of important operating or financial information on the Taiwan Stock Exchange's Market Observation Post System and the Company's website, with press releases issued when necessary</li> <li>■ Establish a public relations department to create communication channels with shareholders and investors</li> <li>■ Use the corporate governance</li> </ul> | <ul style="list-style-type: none"> <li>■ Hold investor conferences</li> <li>■ Announce monthly revenue</li> <li>■ Disclose the Company's financial statements quarterly and publish the annual report each year, with verification by an accounting firm</li> <li>■ Issue one press release explaining the Company's operations</li> <li>■ Announce and respond to operating and financial information in accordance with regulations and shareholder needs</li> </ul> | <ul style="list-style-type: none"> <li>■ Hold the annual general meeting in June 2025 to report the Company's business operations to shareholders</li> <li>■ Participate, upon invitation, in an investor conference organized by Fubon Securities in the fourth quarter of 2025</li> <li>■ Issue press releases explaining important operating information</li> </ul> |

|                                                                                                                               |  |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|--|
| section of Sino Horizon's website, the publicly disclosed email address for investor relations, and contact telephone numbers |  |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|--|

| Stakeholder Category<br>Government Agencies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance to Sino Horizon</b><br>Compliance with government laws and regulations is a fundamental requirement for Sino Horizon's operations. We strictly follow the requirements of competent authorities, including China's land supply policy and land value-added tax policy. In addition, Sino Horizon is committed to maintaining good relationships with government agencies and gaining an in-depth understanding of government regulations and needs in order to protect the rights and interests of the Company and its customers. |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Material Topics of Concern</b><br>1. Corporate Governance and Ethical Business Conduct<br>2. Regulatory Compliance<br>3. Energy Management<br>4. Occupational Safety and Health                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Communication Channels, Response Methods, and Frequency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2025 Stakeholder Communication Results                                                                                                                                                                                                                                                                                             | 2025 Sino Horizon Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <ul style="list-style-type: none"> <li>■ Meetings with competent authorities/Ad hoc</li> <li>■ Telephone and email communications/Ad hoc</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                               | <ul style="list-style-type: none"> <li>■ Comply with the regulations of competent authorities</li> <li>■ Continue tracking the impact of regulatory changes on operations and complete internal risk assessments and adjustments</li> <li>■ Conduct fire safety inspections of shopping malls and residential buildings</li> </ul> | <ul style="list-style-type: none"> <li>■ Ensure that shopping mall operating plans and property development and sales plans comply with laws and regulations governing commercial activities and property development</li> <li>■ Attend briefings on laws and regulations related to shopping mall operations and property development to understand the relevant requirements</li> <li>■ Attend government investment promotion briefings and explore potential land development opportunities</li> </ul> |

| Stakeholder Category<br>Employees                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance to Sino Horizon</b><br>Corporate growth and development depend on excellent employees. Sino Horizon is committed to providing a safe and healthy work environment and actively listening to employees' views in order to grow together with employees and move toward sustainable operations. |
| <b>Material Topics of Concern</b><br>1. Corporate Governance and Ethical Business Conduct<br>2. Talent Attraction and Retention<br>3. Talent Development                                                                                                                                                      |

| Communication Channels, Response Methods, and Frequency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2025 Stakeholder Communication Results                                                                                                                                                                                                                                                                                                                                   | 2025 Sino Horizon Response                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>■ Establish a smart medical station and invite physicians from the Dapuqiao Community Health Service Center to provide regular on-site medical services at Shanghai ASE Fortune Center; Sino Horizon also provides an annual subsidy for health examination expenses</li> <li>■ Provide occupational safety training courses and information campaigns, as well as irregular fire drills</li> <li>■ Establish an “Employee Mailbox” through which employees can exchange views on workplace issues or make suggestions regarding the Company's operations</li> <li>■ Performance appraisal/once a year</li> </ul> | <ul style="list-style-type: none"> <li>■ Share employee-related disease-prevention and health-maintenance information on an ad hoc basis</li> <li>■ Smart medical station staffed on a weekly basis</li> <li>■ No feedback was received through the Employee Mailbox this year</li> <li>■ Adjust staffing and conduct training based on the inventory results</li> </ul> | To protect employees' physical and mental health, provide health-related information on an ad hoc basis and actively adopt employees' suggestions for improving the work environment |

| Stakeholder Category<br>Suppliers/Contractors                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance to Sino Horizon</b><br>Suppliers and contractors are key partners in Sino Horizon's operations, and their performance directly affects the quality and sustainability performance of the Company's products. We are committed to growing together with suppliers and contractors, improving project quality, and ensuring that all projects, including shopping mall operations and property development, are carried out in accordance with our supplier management requirements. This helps protect the common interests of the Company, suppliers, and customers. |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Material Topics of Concern</b><br>1. Corporate Governance and Ethical Business Conduct<br>2. Operating Performance and Development Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Communication Channels, Response Methods, and Frequency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2025 Stakeholder Communication Results                                                                                                                                                                                                                                           | 2025 Sino Horizon Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <ul style="list-style-type: none"> <li>■ Supplier or contractor evaluation mechanism: conduct ad hoc inspections and record the results in monthly evaluation records, followed by an annual comprehensive evaluation</li> <li>■ Supplier meetings and communication by telephone and email</li> <li>■ Construction coordination meetings/weekly</li> <li>■ Contractor training/ad hoc</li> </ul>                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>■ A total of 123 suppliers were evaluated. All evaluation results were rated “Qualified” or “Excellent”; no suppliers were rated “Probationary” or “Unqualified” for failing to meet the Company's standards after evaluation.</li> </ul> | <ul style="list-style-type: none"> <li>■ Establish a mechanism for verifying suppliers' construction licenses, a supplier self-assessment mechanism, and an on-site inspection mechanism for suppliers of large-scale property projects</li> <li>■ For maintenance and construction procurement, sign a Maintenance Safety Agreement with suppliers, who must comply with the policies and requirements of the government and the competent authorities for labor protection and work safety in Shanghai</li> </ul> |

| Stakeholder Categories and Communication Mechanisms                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Property Purchasers/Tenants/Mall Consumers                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Significance to Sino Horizon</b><br>Property purchasers, tenants, and mall consumers are at the core of Sino Horizon's business operations and revenue. We actively listen to their needs and expectations, continually improve service quality, enhance customer satisfaction, and maintain positive relationships.                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Material Topics of Concern</b> <ol style="list-style-type: none"> <li>Corporate Governance and Ethical Business Conduct</li> <li>Customer Relationship Management and Customer Privacy</li> <li>Sustainable Products and Services</li> <li>Customer Health and Safety</li> </ol>                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                          |
| Communication Channels, Response Methods, and Frequency                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2025 Stakeholder Communication Results                                                                                                                                                                                                                                                                                                                                                                                           | 2025 Sino Horizon Response                                                                                                                                                                                                                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>Organize themed activities and maintain positive interaction with tenants, consumers, and the community</li> <li>Dedicated personnel monitor tenant operations and conduct customer satisfaction surveys</li> <li>Shopping malls provide service desks, service telephone lines, and service email addresses as consumer communication channels</li> <li>Property purchasers who have signed contracts may provide feedback through the dedicated sales department</li> </ul> | <ul style="list-style-type: none"> <li>Shopping malls receive and respond to suggestions from consumers and tenants on an ad hoc basis</li> <li>Property purchasers' inquiries are received by telephone on an ad hoc basis</li> <li>The Company complies with health and safety regulations relating to building products and services; no accidents involving residents' use of public facilities occurred in 2025.</li> </ul> | <ul style="list-style-type: none"> <li>Questions and suggestions from consumers and tenants are handled by dedicated personnel</li> <li>The Company promptly improves suggestions and feedback provided by property purchasers during sales and property handover inspections, thereby enhancing property sales quality, customer satisfaction, and the Company's brand image</li> </ul> |
| Stakeholder Category                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                          |
| Media                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Significance to Sino Horizon</b><br>The media are a key communication channel between Sino Horizon and its stakeholders. We are committed to maintaining good relationships with the media in order to communicate corporate information effectively and enhance Sino Horizon's positive image.                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Material Topics of Concern</b> <ol style="list-style-type: none"> <li>Regulatory Compliance</li> <li>Operating Performance and Development Strategy</li> </ol>                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                          |
| Communication Channels, Response Methods, and Frequency                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2025 Stakeholder Communication Results                                                                                                                                                                                                                                                                                                                                                                                           | 2025 Sino Horizon Response                                                                                                                                                                                                                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>Investor relations and spokesperson channels/immediate</li> <li>Media luncheons/ad hoc</li> <li>Telephone briefings/immediate</li> <li>Press releases/immediate</li> <li>Shareholders' meetings and investor conferences/annual</li> </ul>                                                                                                                                                                                                                                    | Good relationships and communication with the media; reports objectively convey the Company's operations and important information to the public                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>At shareholders' meetings and investor conferences, senior management responds to and clarifies operational questions raised by the media</li> <li>The Investor Relations Department holds periodic luncheons with the media to maintain positive interaction</li> <li>Issue press releases explaining important operating information</li> </ul> |

| Stakeholder Category                |
|-------------------------------------|
| Community                           |
| <b>Significance to Sino Horizon</b> |

| Community recognition of the Company has a far-reaching impact on its long-term local operations. Sino Horizon is committed to maintaining good relationships with communities, strengthening community care and investment in local education, and continuing to exert its social influence. |                                                                                                                                                                                                                                          |                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Material Topics of Concern</b>                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |                                                                                                                                                                                        |
| 1. Sustainable Products and Services                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                          |                                                                                                                                                                                        |
| <b>Communication Channels, Response Methods, and Frequency</b>                                                                                                                                                                                                                                | <b>2025 Stakeholder Communication Results</b>                                                                                                                                                                                            | <b>2025 Sino Horizon Response</b>                                                                                                                                                      |
| <ul style="list-style-type: none"> <li>■ Support public health and disease-prevention policies/all year</li> <li>■ Green public spaces and create a safe environment/all year</li> </ul>                                                                                                      | <ul style="list-style-type: none"> <li>■ Activities such as the “Cross-Strait Youth Career-Fit Challenge” and the “Huangpu Citizens' Green Cycling Experience” were held in local communities and received positive feedback.</li> </ul> | <ul style="list-style-type: none"> <li>■ Focus on “community engagement,” strengthen the connection between the Company and communities, and promote a spirit of inclusion.</li> </ul> |

## 2. Business: Steady Development and Governance

|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>We actively promote ethical business practices and strive to eliminate all forms of corruption and bribery, while establishing effective, responsible, and transparent systems at all levels of the Company. This ensures that decisions are inclusive, responsive to the needs of all stakeholders, and representative, contributing to United Nations Sustainable Development Goal 16: “Peace, Justice and Strong Institutions.”</p> |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### Key performance indicators

- Attendance rates for both the Audit Committee and the Remuneration Committee reached [percentage missing] in 2025 (100%).
- In 2025, no corruption or breaches of integrity occurred.
- In 2025, 100% of Dinggu full-time employees in Shanghai, Chongqing, and Taiwan signed the Employee Code of Ethics.
- In 2025, 317 businesses at the Shanghai Sun Moon Light Center and 99 businesses in the Jiading area signed the Sun Moon Light Center Merchant Code of Ethics, achieving a signing rate of 99.76%.

### 2.1 Regarding Dinggu

Dinggu primarily focuses on the Greater China market, continuously monitoring real estate market trends in mainland China and using its keen insight to select land with development potential in first- and second-tier cities for investment. By combining urban planning with local market demands in mainland China, Dinggu not only attends to land development and citizens' needs, but also actively invests in selected locations, remaining committed to sustainable development in the mainland China market. In addition, by promoting public transportation and new urban policy planning, Dinggu is committed to improving residents' quality of life, creating a high-quality living environment, and developing and prospering together with the city.

#### Company Introduction

Dinggu Holdings Limited (Sino Horizon Holdings Limited) was established on December 5, 2007. Dinggu Holdings primarily engages in real estate development, leasing and sales, real estate management, department store operations, and parking lot management in mainland China. Headquartered in Huangpu District, Shanghai, Dinggu Holdings has expanded its business footprint to include [number] locations in [location]. The company was listed on the Taiwan Stock Exchange in December 2012 (stock code: 2923), becoming Taiwan's first listed company primarily engaged in real estate operations in mainland China. Its three main business areas include residential and commercial properties. The company's office-building development and property-management businesses are primarily concentrated in Shanghai, Jiangsu, and Chongqing. With the development of new urban planning and the rail-based economy, Dinggu Holdings is committed to providing high-quality products and services and establishing a superior real estate brand image. Each land development and management project has a dedicated project company. Currently, Dinggu has [number missing] such companies, including 11 home project companies; 8 companies have offices in Shanghai, Kunshan, Chongqing, and Taiwan, and 1 company has an office in Taiwan.

Dinggu is optimistic about Taiwan's economic fundamentals and continues to purchase properties in Taiwan. The Taichung real estate market is benefiting from strong fundamentals such as demand and the anti-inflation effect, and housing demand is expected to continue growing. Dinggu has already acquired land at a prime location in Taichung,

Taiwan. The development project will include commercial and residential real estate, adopting a balanced development strategy while development opportunities are continuously evaluated. Dinggu is optimistic about the long-term development of Taiwan's commercial real estate market. In October 2023, the Group acquired the Dinggu Sun Moon Light Building, expanding its commercial leasing business; since 2024, relevant information has been included in statistical disclosures.

|                                  |                                                                                                                                                                                                                                                                   |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Company Name</b>              | Dinggu Holdings Limited Sino Horizon Holdings Limited (Abbreviation: Dinggu)                                                                                                                                                                                      |
| <b>Setup time</b>                | Date of establishment: December 5, 2007                                                                                                                                                                                                                           |
| <b>Main Products or Services</b> | Engaged in real estate development; real estate leasing and sales; real estate management; parking lot business; etc.                                                                                                                                             |
| <b>Capital Amount</b>            | 17,402,970 (NT\$1,000)                                                                                                                                                                                                                                            |
| <b>Main operating areas</b>      | Shanghai, Jiangsu, Chongqing, Taiwan                                                                                                                                                                                                                              |
| <b>Number of employees</b>       | 242 people                                                                                                                                                                                                                                                        |
| <b>Headquarters Location</b>     | Xujiahui Road, Huangpu District, Shanghai 610 Number 34 Building                                                                                                                                                                                                  |
| <b>Contact Office</b>            | Taipei Liaison Office: 10F., No. 420, Sec. 1, Keelung Road, Xinyi District, Taipei City<br>(Contact number: 886-02-27200106)<br><br>Shanghai Liaison Office: 1F., No. 34, Lane 610, Xujiahui Road, Huangpu District, Shanghai<br>(Contact number: 86-21-64332999) |
| <b>Ownership and Legal Form</b>  | Our company is a joint-stock company and a listed company. It was officially listed and traded on the Taiwan Stock Exchange in December 2012 (stock code: 2923). Taiwan Stock Exchange stock code: 2923                                                           |
| <b>Major Events</b>              | In 2025, Phase II of the Sun Moon Light Center in Shanghai and Phase V of the Sun Moon Light Center in Kunshan were completed, while the Sun Moon Light Center Plaza shopping mall in Chongqing is undergoing renovations.                                        |

**Project companies held by Dinggu Holdings Limited**

Shanghai Dingjia (Jiading A Dinggu Commercial Center)  
Shanghai Dingtong (Jiading B Dinggu Junting)  
Shanghai Minglong (Jiading D Huijing Huating)  
Shanghai Dingyi (Jiading Anting Dinggu Huating)  
Shanghai Dinggu (Yuhuashan)  
Shanghai Dingrong (Sun Moon Light Center Plaza)

Shanghai Hongxiang (Jiading C Earl's World & Jiading Sun Moon Light Center)  
Shanghai Dinglin (Sun Moon Light Center Phase II)  
Kunshan Dingyao (Earl's Land)  
Chongqing Dinggu (Sun Moon Light Center)  
Dinggu Real Estate (Dinggu Sun Moon Light Building)

## Dinggu Company History

|      |                                                                                                                                                                                                                                              |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2007 | <ul style="list-style-type: none"> <li>• <b>Dinggu Holdings Limited established its headquarters in Shanghai</b></li> </ul>                                                                                                                  |
| 2009 | <ul style="list-style-type: none"> <li>• <b>Chongqing Sun Moon Light Center Shopping Mall for Rent</b></li> <li>• Chongqing Sun Moon Light Center Phase I Residential Pre-sale</li> <li>• Kunshan Earl's Land Phase I Pre-sale</li> </ul>    |
| 2010 | <ul style="list-style-type: none"> <li>• Shanghai Hongxiang Earl's World Phase I residential pre-sale</li> <li>• <b>Shanghai Sun Moon Light Center begins leasing.</b></li> </ul>                                                            |
| 2011 | <ul style="list-style-type: none"> <li>• Pre-sale of Kunshan Earl's Land Phase II</li> <li>• Pre-sale of Phase II of Chongqing Sun Moon Light Center Residential Building</li> </ul>                                                         |
| 2012 | <ul style="list-style-type: none"> <li>• <b>Dinggu Holdings Limited is listed on the Taiwan Stock Exchange.</b></li> <li>• <b>The Shanghai Sun Moon Light Center office building has been completed and is now in use.</b></li> </ul>        |
| 2013 | <ul style="list-style-type: none"> <li>• <b>Establishment of Shanghai Dingyi Real Estate Development Company</b></li> <li>• <b>Development of the Anting plot in Jiading, Shanghai</b></li> </ul>                                            |
| 2015 | <ul style="list-style-type: none"> <li>• Pre-sale of Phase III of Chongqing Sun Moon Light Center Residential Building</li> <li>• Shanghai Dingtong Dinggu Junting Residential Pre-sale</li> </ul>                                           |
| 2017 | <ul style="list-style-type: none"> <li>• <b>Dinggu's commercial brand, Sun Moon Light, officially opened in Jiading.</b></li> </ul>                                                                                                          |
| 2018 | <ul style="list-style-type: none"> <li>• Wuxi Wanxi Yaju Phase I Pre-sale</li> <li>• Pre-sale of Phase I of Dinggu Huating, Anting, Jiading.</li> <li>• Phase I of Dinggu Huating, Anting, Jiading was completed and handed over.</li> </ul> |
| 2019 | <ul style="list-style-type: none"> <li>• Phase I of Wanxi Yaju in Wuxi has been completed and handed over to residents.</li> <li>• Pre-sale of Phase II of Dinggu Huating in Anting, Jiading.</li> </ul>                                     |
| 2020 | <ul style="list-style-type: none"> <li>• Phase II of Wuxi Wanxi Yaju has been completed and handed over to residents.</li> <li>• Phase II of Dinggu Huating in Anting, Jiading, has been completed and handed over.</li> </ul>               |
| 2021 | <ul style="list-style-type: none"> <li>• Shanghai Minglong Residential Huijing Huating Phase III Pre-sale</li> <li>• <b>British Virgin Islands Ding Gu Fu Happy Co., Ltd. Taiwan Branch Office Establishment</b></li> </ul>                  |
| 2022 | <ul style="list-style-type: none"> <li>• In May 2022, Phase III of Shanghai Minglong Residential Huijing Huating was completed and handed over to residents.</li> </ul>                                                                      |

|      |                                                                                                                                                                                                                                                             |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2023 | <ul style="list-style-type: none"> <li>In May 2023, Phase IV of Shanghai Minglong Residential Huijing Huating was completed and handed over to residents.</li> <li><b>In October 2023, the Moonlight Mother Castle property was transferred.</b></li> </ul> |
| 2024 | <ul style="list-style-type: none"> <li><b>Tianmu Jetburg was renamed Dinggu Sun Moon Light Building and was put into operation.</b></li> </ul>                                                                                                              |
| 2025 | <ul style="list-style-type: none"> <li>In August 2025, Phase II of Shanghai Dinglin Sun Moon Light Center was completed.</li> <li>In December 2025, Phase V of the Kunshan Dingyao project in Kunshan was completed and handed over.</li> </ul>             |

## 2.2 Corporate Governance

Sound corporate governance is key to a company's long-term, stable development. Establishing a robust corporate governance structure not only ensures the company's clear decision-making mechanisms and accountability processes, but also helps to cope with ever-changing challenges and to improve the company's operational efficiency and execution capabilities. A transparent and open integrity management system can effectively maintain the company's reputation, enhance the trust of stakeholders and all sectors of society in the company, and thus establish a positive and proactive corporate culture. Dinggu has established a sound and effective corporate governance structure, publicly announced specific integrity management guidelines, and continues to pay attention to sustainable development trends to optimize the company's governance mechanisms.

| Major Theme Name                                   | Corporate Governance and Integrity Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and Importance to the Organization    | Dinggu integrates integrity and ethical values into its business strategy, coordinates them with relevant laws and regulations, and has formulated effective anti-fraud measures to ensure that the company's operating objectives are achieved in a sound and effective manner.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Management Policy</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Actual and Potential Positive and Negative Impacts | <ul style="list-style-type: none"> <li>Positive impacts: The Company is committed to ensuring that all employees conduct themselves in accordance with business ethics and societal expectations to enhance the Company's reputation. The Company not only requires employees to comply with fair-trade and anti-corruption policies and management measures, but also enhances employee awareness through education and training to prevent violations and penalties.</li> <li>Potential negative impacts: If the corporate governance structure is unclear and its implementation is insufficient, stakeholders may withdraw their investment due to loss of confidence; negative events may damage the Company's image and, in severe cases, may even lead to legal proceedings.</li> </ul>  |
| Management Strategy                                | We have established a comprehensive and efficient corporate governance structure, with the Board of Directors at its core as the Group's highest decision-making body. Furthermore, we have formulated regulations and systems such as the "Dinggu Holdings Limited Code of Integrity Management," the "Dinggu Holdings Limited Directors and Managers' Code of Ethics," the "Dinggu Holdings Employee Code of Ethics," and the "Sun Moon Light Center Merchant Code of Ethics." These regulations require company employees and partner merchants to adhere to the principles of anti-commercial bribery and anti-corruption, and we also require all employees and partner merchants to sign a Code of Ethics to ensure that every partner jointly upholds high standards of business ethics. |

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Policy / Promise          | The "Dinggu Holdings Limited Code of Integrity Management," "Dinggu Holdings Limited Directors and Managers Code of Ethics," "Dinggu Holdings Employee Code of Ethics," and "Sun Moon Light Center Merchant Code of Ethics" ensure the sustainable development of the company and prevent business activities that violate integrity through effective implementation of corporate governance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Target                    | <ol style="list-style-type: none"> <li>1. The annual audit report did not identify any integrity violations in business operations.</li> <li>2. All employees signed the "Employee Code of Ethics".</li> <li>3. All merchants signed the "Sun Moon Light Center Merchant Code of Ethics".</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Resources                 | Board of Directors, Corporate Governance Manager, and Audit Department staff.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Target Achievement Status | <ol style="list-style-type: none"> <li>1. According to the 2025 audit report, no employees violated work rules or internal control regulations regarding integrity in business operations.</li> <li>2. 100% of employees have signed the "Employee Code of Ethics".</li> <li>3. In the Shanghai Sun Moon Light Center and Jiading area, 99.76% of businesses have signed the "Sun Moon Light Center Merchant Code of Ethics".</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Action Plan               | <ol style="list-style-type: none"> <li>1. Appoint a corporate governance officer to ensure the smooth operation of the Board of Directors and related corporate governance matters.</li> <li>2. We strive to foster a culture of honesty and accountability, and our commitment to adhering to the highest ethical standards is reflected in all of ASE's business activities, including but not limited to our relationships with employees, customers, suppliers, competitors, governments, and the public (including shareholders).</li> <li>3. Plan the internal organization, staffing, and responsibilities, and establish mutual supervision and a checks-and-balances mechanism for business activities that carry a higher risk of dishonest behavior within the business scope.</li> <li>4. Promote integrity in business practices to sales and purchasing personnel, suppliers, directors, and managers at the manager level and above.</li> <li>5. We will continue to promote and strengthen insider trading regulations and integrity policies among employees and management.</li> </ol> |
| Complaint Mechanism       | Mailbox: <a href="mailto:hotline@sinohorizon.cn">hotline@sinohorizon.cn</a> <a href="mailto:hotline@sinohorizon.cn">hotline@sinohorizon.cn</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Evaluation Mechanism      | <ol style="list-style-type: none"> <li>1. Internal auditors will periodically check compliance with the aforementioned systems, examine internal controls, and measure operational efficiency.</li> <li>2. The operation of the monitoring and reporting system is maintained to ensure its effectiveness.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

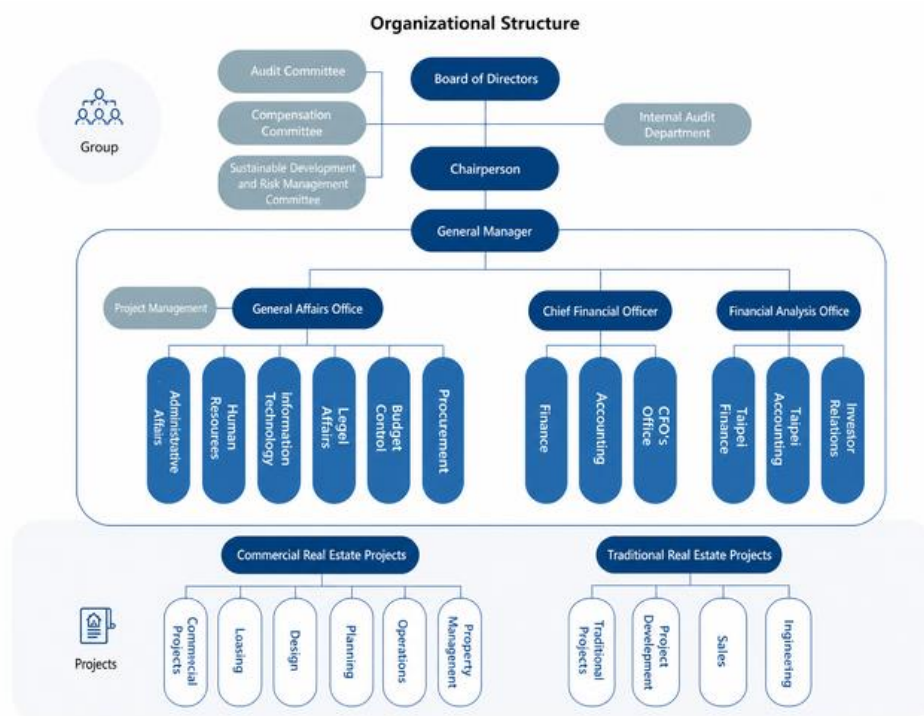
\*No events or business relationships involving this major theme occurred this year that had a negative impact.

## Corporate Governance System

### Dinggu Governance Framework

The Board of Directors is Dinggu's highest decision-making body. The company has established a Remuneration Committee and an Audit Committee, and has appointed independent directors to ensure effective corporate governance and the achievement of operational goals. Dinggu's directors have diverse backgrounds and expertise in operational judgment, accounting and finance, management, crisis management, international market insight, and leadership decision-making. Through the extensive industry experience of each board member and their management expertise across different fields, efficient and appropriate business strategies are implemented to ensure the protection of the rights and interests of investors and stakeholders.

#### Dinggu Governance Organizational Structure



### **Composition and Operation of the Board of Directors**

Dinggu's Board of Directors consists of 12 members, including 4 independent directors and three female directors, representing 25% of the Board. An Audit Committee has been established to replace the role of supervisors, while an audit unit monitors relevant risks, striving to create maximum value for Dinggu's shareholders, customers, employees, and society. To ensure a diverse Board composition, the Company stipulates that no more than one-third of the directors may concurrently serve as company managers; there must be at least three independent directors, representing no less than one-fifth of the total Board seats; and at least one female director must be appointed. The above goals for 2025 were achieved at 100%. For a complete list of directors and their backgrounds, please see Dinggu's 2025 Annual Report, pp. 1 – 128.

To avoid and mitigate conflicts of interest, the Company stipulates that if a director has a personal interest in a matter at a Board meeting, they must explain the significant details of their interest at that meeting. If the proposal involves a conflict of interest with the director, the director may not exercise their voting rights. If a violation of the foregoing provision causes damage to the Company, the Company may require the director to provide compensation. In 2025, when the Company's directors discuss the remuneration of directors and managers, all recipients of remuneration have undergone conflict-of-interest avoidance procedures. To continuously enhance the professional and managerial knowledge of its directors, the Company arranges for them to participate in various governance, environmental, and social courses covering topics such as corporate governance, geopolitics, financial decision-making, insider trading, risk management, information security, energy development and net-zero carbon emissions, regulatory compliance and updates, and sustainable transformation. By 2025, the total training hours will amount to 116 hours. 100% of the required number of study hours must meet the standards outlined in the guidelines for the implementation of professional development programs for directors and supervisors of listed companies.

In 2025, Dinggu held one shareholders' meeting. Five Board meetings and five Audit Committee meetings were held, along with four Remuneration Committee meetings, three Sustainability Committee meetings, and one corporate briefing. The average attendance rate at Board meetings was 96%. The average attendance rate for both the Audit Committee and the Remuneration Committee was [percentage missing] (100%). The Company values stakeholder concerns communicated through all channels. If any significant event has a potential or actual negative impact on stakeholders, a special resolution will be proposed for discussion and decision by the Board of Directors. There were no such resolutions in 2025.

The following lists Dinggu's highest-level management unit and its operational status in 2025:

| Governance Unit        | Purpose and Selection Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Number of meetings | Average attendance |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| Board of Directors     | To guide the Company's strategy, supervise management, and be accountable to the Company and its shareholders, including responsibility for all aspects of its corporate governance system.<br>According to the Company's Articles of Association, the Board of Directors shall consist of seven to fifteen directors (including independent directors), each serving a three-year term, and shall include at least three independent directors.                                                                                                                                                  | 5                  | 96%                |
| Audit Committee        | The committee shall be composed of all independent directors, and at least one of them shall have accounting or financial expertise.<br>The committee operates primarily to oversee the following matters:<br>1. The Company's financial statements are presented in an appropriate manner.<br>2. Selection of certified public accountants (CPAs) and their independence and performance.<br>3. Effective implementation of internal controls within the Company.<br>4. The Company complies with relevant laws and regulations.<br>5. Management of existing or potential risks to the Company. | 4                  | 100%               |
| Remuneration Committee | The members of this committee are appointed by resolution of the Board of Directors, and the total number of members shall be no fewer than three, at least one of whom shall be an independent director. The independent director shall be elected by all members to serve as the convener and chair of the meetings. The committee shall, in a professional and objective capacity, evaluate the remuneration policies and systems of the Company's directors and managers and make recommendations to the Board of Directors for decision-making.                                              | 3                  | 100%               |

### **Board of Directors and Functional Committee Performance Evaluation**

The Company has established a "Board Performance Appraisal Procedure" approved by the Board of Directors, which stipulates that the Company shall conduct an internal performance appraisal of the Board of Directors and functional committees at least once a year, and an external performance appraisal conducted by an independent professional organization or expert at least once every three years. The appraisal methods include internal self-

appraisal by the Board of Directors, self-appraisal by directors, peer appraisal, appraisal by external professional organizations or experts, and other appropriate methods. In 2025, the Company used a self-assessment questionnaire to conduct internal performance evaluations of the Board of Directors, individual Board members, and functional committees. The questionnaire return rate was [Percentage] (100%). The average score for the Board's performance evaluation was 4.15 (out of 5); the average score for individual Board members was 4.63; the average score for the Audit Committee was 4.9; and the average score for the Remuneration Committee was 4.9. A score of 3 indicates that the Board of Directors and functional committees are operating well and are fully capable of fulfilling their functions.

#### **Board performance evaluation metrics**

| <b>Board Performance Evaluation</b>                                                                                                                                                                                                                         | <b>Performance Evaluation of Individual Board Members</b>                                                                                                                                                                                                                                                                          | <b>Functional Committee Performance Evaluation</b>                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. The degree of involvement in the company's operations.<br>II. Improve the quality of the board's decisions.<br>III. Composition and Structure of the Board of Directors.<br>IV. Election and Continuing Education of Directors.<br>V. Internal Controls. | I. Understanding the Company's Goals and Tasks.<br>II. Directors' Understanding of Their Duties.<br>III. The Degree of Involvement in the Company's Operations.<br>IV. Internal Relationship Management and Communication.<br>V. The Professional Development and Continuing Education of the Directors.<br>VI. Internal Controls. | 1. The degree of involvement in the company's operations.<br>II. Understanding the Functional Committee's Responsibilities.<br>Third, improve the quality of decision-making by functional committees.<br>IV. Composition and selection of members of functional committees.<br>V. Internal Controls. |

#### **The salary decision-making process and the salary structure are transparent and disclosed.**

Dinggu's Compensation and Remuneration Committee is the company's highest-level compensation advisory body. The committee comprises independent directors.<sup>3</sup> In accordance with the "Organizational Regulations of the Remuneration Committee," the Dinggu Remuneration Committee oversees the remuneration decision-making process, establishes the content of directors' and managers' remuneration, and regularly reviews the policies, systems, standards, and structures regarding directors' and managers' performance evaluation and remuneration. Recommendations are submitted to the board for discussion and resolution, assisting the board in implementing and evaluating the achievement of the company's directors' and managers' performance targets.

To ensure that managers' performance is linked to the Company's sustainability vision and goals, and based on the importance of sustainability issues in the Company's operations, an assessment will be conducted to incorporate sustainability project planning and implementation into the Board's performance evaluation and relevant departmental decisions. Based on the level of participation in ESG issues and the achievement of goals, we will plan performance evaluation and compensation incentive systems to strengthen and implement the Company's sustainable development strategy.

The ratio of the highest-paid individual's annual total income to the median annual total income of other employees (excluding the highest-paid individual) in Dinggu Holdings' Shanghai region is 6.74:1. The ratio of the percentage increase in the highest-paid individual's total annual income over five years to the median percentage increase in the total annual income of all other employees (excluding the highest-paid individual) is 0:-0.09.

## Honest Business Practices and Anti-Corruption

"Integrity in business" has always been Dinggu's highest operating principle. We firmly believe that morality and correct values are the foundation for individuals and enterprises to stand firm in society. Dinggu is committed to maintaining an honest, fair, and clean business environment, abiding by business ethics, and continuously cultivating a culture of integrity. Strengthen education on business ethics.



### Integrity Management Policy and Implementation

Dinggu's integrity-based management mechanisms cover the Company's directors, all employees of the parent company and subsidiaries, suppliers, and partners. To establish a corporate culture of integrity, the Company has formulated numerous policies and regulations and established systems to combat commercial bribery and corruption involving company directors, employees, and partners. Requirements include preventing conflicts of interest, promoting fair competition, protecting intellectual property rights, and maintaining a sound business environment. All employees and partners are required to sign a code of business ethics. The Sustainable Development and Risk Management Committee has established an Integrity Management Working Group responsible for formulating and supervising the implementation of integrity management policies and prevention measures. The Working Group also oversees the operation and implementation of the reporting unit and must report to the Board of Directors at least once a year. Furthermore, the Company's operations do not involve brokerage services or valuation businesses; therefore, there is no brokerage or valuation income.

| Adherence to the Integrity Management Policy                         | Instruction                                                                                                                                                                                                                              |
|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Integrity Management Code                                            | This Code of Conduct was formulated with reference to the regulations of the Taiwan Stock Exchange and was approved by the Board of Directors to govern the honest business practices that the Company and its subsidiaries must follow. |
| Code of Ethics for Directors and Managers of Dinggu Holdings Limited | These guidelines are established for senior management to follow to ensure honest business practices and to maintain a positive corporate image.                                                                                         |
| Dinggu Holdings Employee Code of Ethics                              | Defining the company's interests and employees' personal interests, and ensuring that employees clearly                                                                                                                                  |

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               | understand the company's ethical requirements and corresponding standards while respecting their legitimate rights, helps prevent unnecessary conflicts between the two and clearly regulates the norms employees should follow when engaging in external interactions.                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Sun Moon Light Center Merchant Code of Ethics | Merchants are required to sign agreements that define the interests of both the company and its tenants. This ensures that, while respecting the legitimate rights of both parties, merchants moving into the Sun Moon Light Center understand the company's ethical requirements and corresponding standards. Furthermore, before conducting any transaction, staff must assess whether a potential business partner has a history of dishonest behavior. Transactions with individuals who have such records will be avoided. If any business partner is found to have engaged in dishonest behavior, all business dealings with them will be immediately terminated, and they will be blacklisted. |

In 2025, all 214 full-time employees of Dinggu Holdings in Shanghai signed the "Dinggu Holdings Employee Code of Ethics." All full-time employees in Chongqing signed the "Dinggu Holdings Employee Code of Ethics." All 20 employees signed the "Dinggu Holdings Employee Code of Ethics," and all eight employees in Dinggu's Taipei office signed the "Dinggu Holdings Employee Code of Ethics." Over the past five years, Shanghai Sun Moon Light Center had a total of 318 businesses, while Jiading Sun Moon Light Center had 317 businesses. All businesses in the Sun Moon Light Center signed the "Sun Moon Light Center Merchant Code of Ethics," achieving a signing rate of 99.76%.

| Code of Conduct for Honest Business             | 2025 Annual Performance |
|-------------------------------------------------|-------------------------|
| ✓ Dinggu Holdings Employee Code of Ethics       | 100% All signed         |
| ✓ Sun Moon Light Center Merchant Code of Ethics | Signing rate: 99%       |

To ensure the continued effectiveness of the system's design and implementation, we maintain an internal control system. Internal auditors periodically check compliance with the system, review and verify internal controls, and measure operational efficiency. The internal audit unit, subordinate to the Board of Directors, conducts its audit work in accordance with regulations and procedures. At the end of each year, based on risk assessment results, an audit plan for the following year is drafted, submitted to the Board for approval, and then reported to the competent authority through an online information system for record-keeping. Based on Dinggu's 2025 annual audit report, no employees violated work rules or integrity-related requirements in the internal control procedures, no improper exchange of benefits occurred between company personnel and suppliers, and no internal personnel were disciplined for violating integrity regulations.

#### **2025 Years of Honest Business / Anti-corruption education and training**

At the end of 2025, a total of [number] people participated in the training. The program covered 14 people, with 30 minutes of training per person, and used both online and in-person methods to cultivate employees' integrity, self-discipline, and honest business practices. Participants were required to attend. 100% signed and completed the relevant integrity-management documents, ensuring that colleagues fully understand the Company's integrity-management

philosophy and standards. In 2025, no corruption incidents occurred, nor were there any instances of financial loss due to corruption.

| Course Name                                                     | Training Subjects          | Training Instructions                                                                                                                  | Number of participants | Course Hours per Person |
|-----------------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|
| Code of Conduct, Penalties, and Integrity Management Guidelines | For New Colleagues in 2025 | Through relevant training, employees are taught to understand and practice integrity in business and to adhere to the code of conduct. | 14 people              | 30 minutes              |

### **Honest Business Complaint Mechanism**

In addition, we have established reporting channels. Externally, instances of Dinggu employees violating business ethics or engaging in corrupt practices during operations may be reported to us directly by phone or email. If a report is verified, we will take serious action against the responsible parties in accordance with relevant regulations and procedures. Internally, we have established an employee grievance mechanism and corresponding complaint channels, including the "General Manager's Hotline" and "Complaint Mailbox." Employee opinions or complaints about unreasonable or irregular practices within the Company will be referred to relevant internal and external departments or independent agencies for investigation and clarification in order to seek positive and reasonable solutions. In 2025, Dinggu received no internal complaints.

|                                                                         |                                                          |
|-------------------------------------------------------------------------|----------------------------------------------------------|
| Strengthening the channels for ethics and anti-corruption communication | mailboxhotline@sinohorizon.cn<br>Telephone: 021-64399177 |
|-------------------------------------------------------------------------|----------------------------------------------------------|

## **2.3 Operations and Development**

Stable operating performance is the cornerstone of a company's sustainable development. Dinggu's excellent operating performance and sound financial condition provide stable financial support for ESG development, enabling the Company to continue investing in the environment, employee well-being, and social responsibility, achieve its sustainability goals, and ensure long-term success.

Furthermore, our operating performance is built on a solid foundation of risk management. Adhering to the business philosophy of "real estate development, financial stability, and sustainable development," Dinggu continuously monitors and manages potential internal and external risks. Through internal audits, we strengthen our risk management to ensure we identify and respond promptly to any risks that may affect our operations, thereby establishing a long-term profit base and creating maximum value for our stakeholders.

| Major Theme Name                                | Operational Performance and Development Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and Importance to the Organization | Dinggu adheres to the business objectives of "real estate development, financial stability, and sustainable development." While maintaining sound operations, it focuses on delivering shareholder returns, protecting employee rights, and improving community quality, ensuring that the pursuit of economic benefits is balanced with sustainable development and the fulfillment of social responsibility. Faced with intensified market competition and changes in the policy environment, the company continues to strengthen the competitiveness of its core businesses by improving operational efficiency and developing medium- and long-term development strategies to achieve its steady growth goals. |

| <b>Management Policy</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actual and Potential Positive and Negative Impacts | <ul style="list-style-type: none"> <li>● Positive impacts: Increased revenue strengthens business stability and increases shareholders' and investors' willingness to invest. Improved operational performance helps enhance brand image, attract top talent and strategic partners, and lays the foundation for long-term development.</li> <li>● Potential negative impacts: Operating losses may damage the Company's image, lead to resource constraints, hinder recruitment of top talent, or cause the loss of key personnel, thereby affecting corporate performance and sustainable development. Inappropriate adjustments to development strategies may impact market positioning and weaken competitive advantages.</li> </ul> |
| Management Strategy                                | In line with the Chinese government's strategy of promoting industrial-zone development, Dinggu is based in Shanghai and is expanding to other municipalities. In addition to focusing on developing prime urban locations, we also develop residential and commercial office spaces, enhancing them through professional management. Real estate value lies not only in generating operating profits but also in the long-term appreciation of property, which helps maintain a competitive advantage in a fiercely competitive market.                                                                                                                                                                                                 |
| Target                                             | We will repay our shareholders for their strong support with outstanding business performance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Resources                                          | The board of directors and the vice presidents and managers of all relevant responsible units.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Target Achievement Status                          | ■ Revenue is projected to reach 5.8 billion yuan by 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Action Plan                                        | <p>In order to effectively achieve the Company's business objectives, we adopt the following strategies.</p> <ol style="list-style-type: none"> <li>1. In conjunction with the Chinese government's urbanization policies and local development plans, land reserves should be increased prudently.</li> <li>2. In promoting residential and commercial real estate development, we will assess market demand and maintain a balanced product portfolio.</li> <li>3. We will strengthen operational efficiency, cost control, and risk management to support steady growth.</li> <li>4. We will continue to evaluate market trends and adjust our development strategy as appropriate.</li> <li>5.</li> </ol>                            |
| Complaint Mechanism                                | Company website: <a href="http://www.sinohorizon.tw">http://www.sinohorizon.tw</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Evaluation Mechanism                               | Effective communication of performance results to directors and external investors is achieved through board meetings and investor conferences.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

\*No events or business relationships involving this major theme occurred this year that had a negative impact.

## Operating Performance

In 2025, operating revenue was NT\$5,795,331 thousand, operating costs were NT\$2,887,694 thousand, and the gross profit margin was 50%. Compared with 2024, annual revenue decreased by 32.33%, and net operating profit decreased by 256.22%. Loss per share was NT\$3.62. Real estate sales revenue was NT\$3,296,606 thousand, commercial leasing income was NT\$1,806,552 thousand, and real estate management and other income was NT\$692,173 thousand. The economic value generated and distributed in 2025 is as follows:

Unit: NT\$1,000

| Project           | 2024      | 2025      | Increase/decrease compared to the previous year (%) |
|-------------------|-----------|-----------|-----------------------------------------------------|
| Operating revenue | 8,563,661 | 5,795,331 | -32.33%                                             |

| Distribution of Economic Values |           |             |          |
|---------------------------------|-----------|-------------|----------|
| Operating Costs and Expenses    | 4,058,040 | 3,426,736   | -15.56%  |
| Employee Salary and Benefits    | 354,510   | 278,913     | -21.32%  |
| Income tax expenses             | 2,580,704 | 30,839      | -98.81%  |
| Net operating profit (net loss) | 3,575,833 | (5,586,192) | -256.22% |
| Net profit for this period.     | 951,774   | (6,022,092) | -732.72% |
| Cash Dividends                  | 348,059   | 417,671     | 20.00%   |

For detailed operational and financial performance information, please refer to the Public Information Monitoring Station.

Real estate sales and commercial office leasing are Dinggu's two main businesses. The real estate operating environment has been severely affected by multiple factors, including weak consumer confidence in mainland China's housing market, the macroeconomic environment, market supply and demand, and structural policy adjustments. In real estate sales, the Company prudently responds to market changes, launching new projects opportunistically while maintaining stable operations. In commercial office leasing, the Company implements flexible tenant-recruitment strategies, deepens tenant relationships, and provides high-quality services. Through rigorous budget management, it effectively controls operating costs. Dinggu is committed to sound business operations to generate shareholder returns, protect employee rights, and enhance community quality. Through effective cost control, prudent investment, and talent development, we aim to uphold our core business while fostering innovation.

### **Business Development**

Dinggu continues to expand its business in the Greater China market and aims to establish a high-quality real estate brand image in accordance with new municipal plans. Supported by a diversified business strategy, Dinggu's business spans three main areas: residential property sales, shopping mall and office-building leasing, and property-management services, forming a diversified industrial structure. Facing challenges from competition and the operating environment, we continuously evaluate industry and market development trends. In response to existing challenges and potential risks in the Company's principal businesses, we undertake proper planning and implement response strategies.

#### **Residential Housing Sales**

- Business Philosophy: In residential project development, Dinggu focuses on the needs and budgets of most homebuyers, adopts reasonable unit designs and pricing strategies, and tailors high-value housing products to individual customer needs. Dinggu excels at developing projects that combine geographical advantages, competitive pricing, and development potential. By creating a convenient and comfortable living environment, the Company builds customer loyalty and trust in the Dinggu brand.

#### **Shopping Mall and Office**

- Business Philosophy: In commercial real estate production and operation, Dinggu possesses a forward-looking vision and keen market insight. After assessing market trends and potential demand, Dinggu flexibly and proactively adjusts its mall business mix, leads market trends, and continuously offers customers a new consumer experience.

#### **Property Management**

- Business Philosophy: In property-management services, Dinggu provides clients with comprehensive and innovative management strategies, from operating systems to specific procedures, enabling clients to receive full property-management services. This business is specifically focused on real estate. With a focus on future market trends and green, efficient management concepts, Dinggu is building a new generation of real estate. The property-management service

### **Dinggu Urban Key Project**

Dinggu's shopping mall projects are mostly located near urban transportation hubs or subway stations, leveraging each area's unique characteristics to create distinctive products that attract consumers. For example, Shanghai Sun Moon Light Center Plaza is located near Dapugiao Station on Metro Line 9, built on an elevated structure, and offers convenient transportation and excellent living facilities, making it an important part of local residents' lives.

|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shanghai Sun Moon Light Center        | Shanghai Sun Moon Light Center and Shanghai Metro 9. Located near Dapugiao Station on Line 1, it not only boasts convenient transportation but is also a renowned one-stop destination for dining and entertainment in Shanghai, its unique features making it a landmark in Shanghai's commercial landscape. Real Estate: One of its important landmarks.                                                                                                                                                                                                                          |
| Jiading Sun Moon Light Center         | Exist 2040. In the 2018 Shanghai Urban Planning, Jiading Sun Moon Light Center was listed as the new town center of the northwest section of Shanghai. Leveraging the past experience of Sun Moon Light Center in shopping mall operation and management, and relying on its convenient location near the subway, Jiading Sun Moon Light Center is situated... 11. The Jiading North Station of Line 1 will be transformed into a community-based commercial space centered on catering and integrating various business formats such as education, training, and banking services. |
| Taipei Dinggu Sun Moon Light Building | Dinggu Sun Moon Light Building is a representative high-end commercial and residential complex in the Tianmu area of Taipei. It is located on Section 2 of Zhongcheng Road, near the intersection of Tianmu East Road, in the core living area of Tianmu. It is an iconic high-end commercial and residential property in Tianmu.                                                                                                                                                                                                                                                   |

In developing new products and services, Dinggu will adhere to the company's business philosophy, investing in land with development potential based on market opportunities, leveraging a strong team and comprehensive product design, and simultaneously considering cash flow and asset value-added to establish a long-lasting profit model. Overall, Dinggu's future product portfolio will be designed optimally based on the nature of the location, transportation, area, surrounding municipal planning, and its development potential, while also considering the following factors in combining different products:

| New Products Development Strategy          |                                                                                                                                                                                                                                                              |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pay attention to changes in public demand. | It aligns with the trend of residential modernization and increased commercial activity, meets the public's demand for mid- to high-end dining and leisure services provided by commercial brands, and increases public reliance on one-stop shopping malls. |
| To cater to government policy development. | In line with the planning direction of urbanization, the development of new towns, the requirements for green and environmentally friendly buildings, and plans for the renovation of old towns, etc.                                                        |

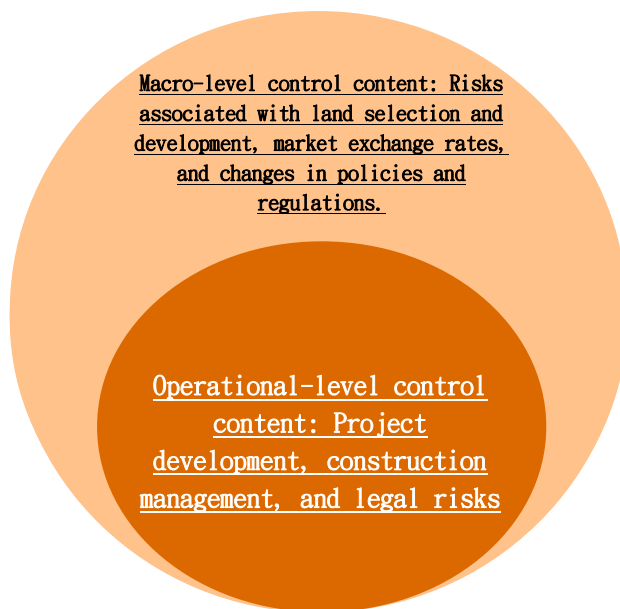
Dinggu combines top international designers with successful case studies from advanced regions abroad to create forward-looking product portfolio designs tailored to local conditions. It not only delivers products to clients with the utmost rigor but also aims to cultivate customer loyalty and enhance brand value. In 2025, it received US approval in August for LEED Gold Award certification, and it continuously adopts the China Green Building Two-Star Design

Certification and WELL certification. The ASE Center Phase II project integrates green building concepts into the group's products. In addition to responding to national policies and bringing potential rental premium space to the group, it is also a concrete practice of the group as green citizens of the earth.



## Risks and Opportunities

Risk management is a crucial issue and challenge in business operations. A company's sustainable development depends on effective control of risks encountered during operations. We continuously improve our internal monitoring and risk management systems, strengthening risk control from both external macroeconomic and internal operational perspectives. We have developed corresponding preventive measures and control mechanisms for different levels of risk and strictly refined and implemented risk management in daily operations. We also pay attention to the global risks associated with climate change and address related issues. For response measures, continuous monitoring and management of potential operational risks, and mechanisms for identifying and managing climate-change risks and opportunities, please refer to "3.0.4 Climate Change Management."



### Risk Management Measures

Strengthen the ability to interpret policies, regulations, and market trends, and to adjust

Develop annual audit plans, conduct regular audits of project companies, promptly identify risks, and make appropriate adjustments.

### Risk Identification and Response

| Risk Category     | Risk Activities                                                                                                                                                                                                                                                                                                                                                                                   | Response Strategy                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operational risks | Liquidity risks arising from investment capital needs: Real estate development requires substantial capital investment during the construction period, and positive cash inflows are typically generated only after pre-sales and sales. In the real estate industry, project development may therefore face liquidity pressure if sales are slower than expected or financing conditions change. | <ol style="list-style-type: none"> <li>1. In the early planning stages of our development projects, relevant departments prepare various financial models and cash flow estimates to assess the impact of the profit rate on the company's financial structure.</li> <li>2. Maintain the company's overall debt ratio below 70%. Financial principles for investment and development.</li> </ol> |
|                   | Local authorities' policies on the real estate market: adjustments or the promulgation of new laws or restrictions, including land supply policies, policies on the disposal of idle land, capital ratios for real estate development companies, construction financing conditions, second-home mortgage rules in recent years, purchase restrictions for residents, price limits                 | <ol style="list-style-type: none"> <li>1. Maintain adequate cash reserves and strengthen the company's financial structure to respond to policy adjustments and overall market changes.</li> <li>2. Adjust the company's operating strategy and make long-term plans</li> </ol>                                                                                                                  |

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | on developers' sales, land value increment tax policies, and more. 2016 Year 5. The implementation of policies such as the reform of business tax to value-added tax starting this month may pose adverse risks to the real estate industry.                                                                                                                                                                                                                                                                | to increase investment. Real estate rental revenue helps balance the sales ratio of development projects and reduce the impact of changes in the residential and real estate markets on the company.                                                                                                                                                                                                                                                                                                                 |
| Industry risks                  | Land use rights acquisition, failure to comply with land use right transfer terms, and risks of acquiring undeveloped land: In mainland China, land supply is primarily controlled by the government; therefore, the acquisition of land use rights and the cost of land purchases are both influenced by government policies. Failure to comply with relevant land use terms when developing land in mainland China may result in the imposition of land idling fees or the revocation of land use rights. | Our company acquired most of its land in mainland China at an early stage, resulting in lower land costs and a sufficient supply of land for development. In recent years, we have become more cautious in acquiring land in mainland China and have complied with the land-use policies of local authorities to facilitate the smooth implementation of development projects.                                                                                                                                       |
| Environmental and Climate Risks | <ol style="list-style-type: none"> <li>1. During a land-development project, the impact of construction on the surrounding environment may draw criticism from local authorities and the community. Public opinion may also affect the continuation of the development project.</li> <li>2. Global climate change, extreme weather, and changes in environmental regulations may create additional risks.</li> </ol>                                                                                        | <ol style="list-style-type: none"> <li>1. The development project is planned and constructed in accordance with regulations set by the competent authorities and uses suitable building materials to create a sustainable environment in harmony with the surrounding land.</li> <li>2. The project maintains financial and construction plans that account for environmental and climate-related risks.</li> <li>3. The Company monitors community concerns and adjusts project planning as appropriate.</li> </ol> |
| Social Risks                    | <ol style="list-style-type: none"> <li>1. Land-development planning, valuing employee contributions, and maintaining friendly interactions with clients are all important aspects of this approach. Creating a positive social perception will influence future sales and leasing of development projects and support long-term business development.</li> <li>2.</li> </ol>                                                                                                                                | <ol style="list-style-type: none"> <li>1. After completing its land-development project planning, and where investment involves real estate and shopping-mall businesses, the Company promotes mutual benefit for the regional economy and environment and works with relevant stakeholders to support sustainable development.</li> <li>2.</li> </ol>                                                                                                                                                               |

### **Effective Management of Risk Control**

To better respond to changes in the internal and external operating environment, the company has incorporated risk management mechanisms into all internal operational management regulations and regularly adjusts those regulations to adapt to changing conditions. Risk management audits are conducted by the internal audit unit to ensure that all departments effectively manage significant risks. In 2025, Dinggu audited 46 cases across its subsidiaries, identifying 2 cases of anomalies. The company analyzed and resolved these anomalies, determining they were general operational oversights that were rectified within the specified period and had no significant impact on operations.

In strengthening our risk management strategies, we use data analysis to more accurately identify and assess potential risks. (Company) can update risk identification and assessment methods, including regular risk assessments and training, to ensure employees can identify and respond to risks in business operations in a timely manner. We are aware of the potential risks involved. Furthermore, we regularly review the completeness and effectiveness of our company's risk management system and strengthen internal communication and collaboration. Through these measures, we safeguard the company's assets and employees while enhancing investors' confidence in the company's future. We will further integrate global information and trends into our risk management strategies to ensure the stability and growth of our business in a constantly changing global economic environment.

To effectively monitor the accuracy of the company's sustainability information and reduce the risk of violations, our company has already, at the end of 2024, formulated and announced the "Sustainable Internal Control Regulations" to establish an internal control mechanism covering all aspects of sustainable development, ensuring the effective promotion and execution of sustainability-related objectives. The Sustainable Development and Risk Management Committee is responsible for monitoring the effectiveness of the implementation of sustainable internal controls and will report regularly to the Board of Directors to fulfill the company's sustainability commitment.

## 2.4 Compliance with laws and regulations

| Major Theme Name                                   | Compliance with Laws and Regulations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and Importance to the Organization    | In order to effectively carry out management responsibilities, ensure that organizational activities comply with legal requirements and satisfy stakeholders' needs, we continuously collect, identify, update, record, and audit relevant laws and regulations so that the company's operations conform to legal provisions and meet stakeholders' expectations, thereby stabilizing and supporting the company's long-term development.                                                                                                                                                                                                                                                                                                                                |
| <b>Management Policy</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Actual and Potential Positive and Negative Impacts | <ul style="list-style-type: none"> <li>● Positive impact: Ensure compliance with laws and regulations applicable to the operating location, and achieve zero violations to maintain a positive image of corporate compliance.</li> <li>● Potential negative impacts: Violations of laws and regulations may result in fines and penalties and, in severe cases, revocation of licenses, damaging the company's image and affecting its operations.</li> </ul>                                                                                                                                                                                                                                                                                                            |
| Management Strategy                                | Comply with relevant laws and regulations, such as anti-corruption laws, to ensure that employees' interests and goals align with those of the company.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Policy / Promise                                   | Dinggu Holdings Employee Code of Ethics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Target                                             | <ol style="list-style-type: none"> <li>1. All employees maintain an honest and responsible work attitude, comply with rules and regulations, and are careful in their words and deeds, thereby establishing a corporate culture of integrity and honesty.</li> <li>2. There are zero major violations each year.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Resources                                          | A legal department will be established; the number of employees in the unit will be [number missing] in 2025: 4 people.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Target Achievement Status                          | The internal audit found no evidence of any major violations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Action Plan                                        | <ol style="list-style-type: none"> <li>1. We have formulated the "Dinggu Holdings Employee Code of Ethics," which stipulates that all employees must not accept kickbacks or gifts or engage in any behavior that creates a conflict of interest. Violators will be dealt with in accordance with relevant regulations and procedures.</li> <li>2. The Company will continue to promote integrity in business practices among sales and purchasing personnel, suppliers, directors, and managers at the manager level and above.</li> <li>3. We will continue to promote and strengthen insider-trading regulations and integrity policies among employees and management.</li> <li>4. The Company will regularly review the effectiveness of these measures.</li> </ol> |
| Complaint Mechanism                                | The audit department has set up a contact window: hotline@sinohorizon.cn                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|                      |                                                                                              |
|----------------------|----------------------------------------------------------------------------------------------|
| Evaluation Mechanism | Dinggu has not been found to have received any kickbacks, gifts, or other improper benefits. |
|----------------------|----------------------------------------------------------------------------------------------|

\*No events or business relationships involving this major theme occurred this year that had a negative impact.

Dinggu Holdings adheres to the corporate philosophy of "Creating Value with Integrity and Upholding Core Values," strictly abides by the law, and treats all stakeholders according to the principle of healthy competition. The company also requires employees to strictly follow the "Employee Code of Ethics." Employees must clearly understand the company's ethical standards and requirements and are prohibited from using manipulation, concealing information, or engaging in unfair trading practices to obtain improper benefits.

Dinggu's legal department closely monitors draft regulations that may have a significant impact on the company's business and finances. It keeps abreast of changes in the legal and regulatory environment, reports to management on the progress of amendments, and adjusts internal regulations and related legal documents in a timely manner after new regulations take effect to ensure that all business operations comply with the latest legal requirements and avoid the risk of illegality.

We continuously emphasize the importance of complying with laws and regulations to our employees and use case studies to teach them how to properly handle legal issues in real-world situations. We have established an anonymous complaint system, allowing employees to report any illegal or irregular behavior anonymously and protecting complainants from being mistreated for their reports. Dinggu continues to pay close attention to legal changes and responds promptly. It forms an important foundation for business execution, tax assessment, and operational decision-making. Through a comprehensive legal compliance strategy, Dinggu not only ensures the company's legal operation but also builds a corporate culture that combines ethics and law, supporting the company's long-term development and the trust of investors and customers.

Dinggu defines a major fine as one amounting to 50% of the maximum penalty allowed by law. No major fines have been issued in the past five years. Furthermore, there were no violations of environmental or professional integrity regulations and no related monetary losses. Note: The administrative penalty of RMB 10,400 paid in 2025 was due to the Shanghai Dapugiao Sun Moon Light Center violating the "Air Pollution Prevention and Control Law of the People's Republic of China" by emitting excessive cooking fumes in 2024. Since this indicator is classified as an event in 2024 based on the actual date of the administrative penalty decision, there was no such situation in 2025.

### 3. Introducing Green Operations to the Environment

|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>From the initial design stage, we incorporated green-building and smart-design concepts and continuously improved our energy-resource management system. We are committed to reducing the environmental impact of our operations, pursuing a triple-win outcome for the environment, consumers, and businesses, and contributing to United Nations Sustainable Development Goal 12: “Responsible Consumption and Production.”</p> |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

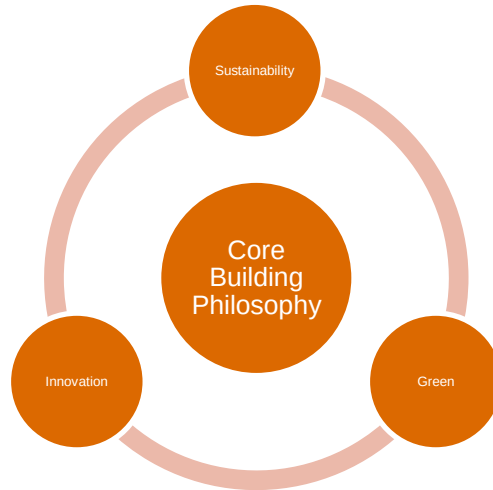
#### Key performance indicators

- Shanghai Sun Moon Light Center Phase II obtained LEED Gold Certification. The building passed the Construction Commission’ s review for a two-star rating, and the office-building portion completed WELL Gold pre-certification.
- The concrete, blocks, and insulation materials used in Phase II of the Shanghai Sun Moon Light Center project are all green building materials.
- To promote green decoration, merchants are encouraged to sign the “Decoration and Construction Commitment Letter” and the “Commitment Letter for the Use of Green and Environmentally Friendly Materials in Secondary Decoration and Construction.” In 2025, 83 new merchants at the Shanghai Sun Moon Light Center signed up, achieving a signing rate of 100%.
- By 2025, the recycling rate of construction and demolition waste reached 100%.
- In 2025, the Shanghai Sun Moon Light Center shopping mall successfully completed its application for water-saving enterprise status in accordance with the “Shanghai Water Conservation Action Implementation Plan” and the “Notice on Strengthening Water Conservation Management for Large Water Users in Shanghai.”
- In 2025, the compliance rate for merchant waste sorting in the Shanghai area remained above 95%, and all merchants met the standards in random inspections organized by government authorities at various levels in Shanghai.

Sustainability, green practices, and innovation are the core operating principles of Dinggu, permeating all stages of a building’s lifecycle, from design and planning, construction, management and operation, to final disposal and demolition. We are committed to pursuing green development through technological innovation, focusing on the efficiency of energy and resource utilization, with the goal of reducing the ecological impact of operations and enhancing the harmonious relationship between buildings and the environment.

Phase II of ASE Group is scheduled for completion in 2025. The building employs a terraced-volume and rooftop-greening design, integrating commercial, office, and urban public spaces. Through multi-layered green platforms, it improves the microclimate, enhances shading and cooling, retains rainwater, and creates a more environmentally friendly urban ecosystem.

To effectively address the risks and opportunities of climate change, we have adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework, issued by the Financial Stability Board (FSB) in June 2017. We use this framework to identify, assess, and manage climate-related risks and opportunities affecting Dinggu’s operations, thereby enhancing Dinggu’s climate resilience. We adhere to our core building philosophy, introduce green management practices, and continuously create value for Dinggu.



Dinggu Company adheres to the core principle of environmental sustainability. It implements environmental management across all aspects of building product development and design, construction contractor management, its own operations, and merchant management. It has established clear reduction targets for key areas such as electricity, water, waste, and greenhouse gas emissions (including Scope 1 and Scope 2 where applicable) and monitors progress toward these targets annually to reduce the environmental impact of its operations and fulfill its social and environmental responsibilities.

In 2025, our Company continued to implement environmental management systems throughout its operations. The concrete, blocks, and insulation materials used in Phase II of the Shanghai Sun Moon Light Center project are all green building materials, and the recycling rate of construction and demolition waste reached 100%. In the Shanghai area, 100% of new merchants committed to green decoration. For implementation details, please see the relevant sections of this chapter.

### Environmental Management System

|                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Architectural Product Development and Design | By incorporating green building concepts into design and operation, actively using environmentally friendly building materials, and employing multiple energy- and water-saving measures, the project balances safety with environmental sustainability.                                                                                                                                                                                                                                                        |
| Construction Contractor Management           | Construction subcontractors are strictly required to comply with local construction regulations, properly manage construction waste, improve wastewater pretreatment measures, formulate corresponding management and control measures for each construction stage, implement green-construction plans, and promote a high waste-recycling rate. Our Company conducts regular real-time monitoring to ensure that the construction process minimizes its impact on the environment and surrounding communities. |
| Sustainable Use of Resources                 | Optimize energy allocation; regularly inspect and replace major energy-consuming and large equipment; implement peak-shifting power usage for these devices; and introduce intelligent energy management systems to improve energy efficiency. Conduct regular water balance tests, establish water consumption quotas, and monitor water usage to ensure scientific and rational water use.                                                                                                                    |

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Green office and e-management | Promote green office policies, implement electronic management systems, and advance paperless operations.                                                                                                                                                                                                                                                                                                                                                                                                   |
| Green Decoration              | The government encourages green decoration and the use of environmentally friendly materials, requiring businesses to sign a “Decoration and Construction Commitment” and a “Commitment to the Use of Green and Environmentally Friendly Materials in Secondary Decoration and Construction.” For catering businesses, the government strengthens ventilation-system management and regularly cleans large fume-extraction pipelines to reduce impacts on the surrounding environment and residents’ lives. |
| Enhanced Sustainability       | We will continue to strengthen waste-sorting training for employees and merchants and encourage them to conserve resources and reuse second-hand paper to reduce resource consumption and increase the rate of resource reuse.                                                                                                                                                                                                                                                                              |

### Environmental Management Objectives

| Indicators                                     | Year 2026                       | Year 2030                                       |
|------------------------------------------------|---------------------------------|-------------------------------------------------|
| Electricity consumption                        | Down 1% from the previous year. | A 6% decrease compared with the base year 2024. |
| Water consumption                              | Down 1% from the previous year. | A 6% decrease compared with the base year 2024. |
| Waste generation                               | Down 1% from the previous year. | A 6% decrease compared with the base year 2024. |
| Greenhouse gas emissions (Scope 1 and Scope 2) | Down 1% from the previous year. | A 6% decrease compared with the base year 2024. |

## 3.1 Green Design

| Major Theme Name                                   | Sustainable Products and Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and importance to the organization    | By using more environmentally friendly raw materials in the construction and operation of Dinggu, the company can enhance its market competitiveness, attract environmentally conscious buyers and tenants, reduce operating costs, improve its brand image, and comply with regulatory requirements. Green design also demonstrates the company's commitment to environmental protection and social responsibility, promoting Perpetuity Development, attracting investors, and fostering the long-term development of enterprises. |
| Management Policy                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Actual and Potential Positive and Negative Impacts | Positive impacts:<br>1. Introducing green and sustainable products, such as green building design, renewable energy, low-carbon buildings, rail-based development, and green product counters, can meet market trends and customer needs while promoting local economic development and sustainable cities.                                                                                                                                                                                                                          |

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                            | <p>2. By increasing the availability of green products and improving the mall's green operational efficiency, we optimize the mall's image, thereby increasing foot traffic and sales performance.</p> <p>3. In response to the government's requirements for "carbon peaking and carbon neutrality," the Company aims to enhance its image and reputation.</p> <p><b>Potential negative impacts:</b></p> <p>Failure to meet customers' requirements for environmentally friendly and energy-saving construction products and smart-building design may affect project sales, cause the Company to miss opportunities to attract environmentally conscious consumers, and weaken market competitiveness. If shopping malls fail to meet green and sustainable requirements, they may also face penalties, which could damage the Company's image and increase its environmental burden.</p> |
| Management Strategy        | By selecting environmentally friendly building materials and incorporating energy-saving and water-saving design into its buildings, Dinggu reduces its environmental impact and minimizes energy and water waste, creating a more comfortable and sustainable building environment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Policy / Commitment        | Reference to the second phase of the Sun Moon Light Center project "Green Building Evaluation Standards": Designed to meet the two-star green building standard.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Target                     | Phase II of the Sun Moon Light Center Project. The concrete, blocks, and insulation materials used in the project are all green building materials, ensuring both quality and sustainability in every aspect.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Status of Goal Achievement | During the five-year construction process, a total of 1.3 tons of pollution-free and recyclable construction and demolition waste was generated, of which 1.3 tons was recycled, achieving a recycling rate of 100%*. The main materials were scrap steel pipes and scrap iron sheets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Action Plan                | <ol style="list-style-type: none"> <li>1. Use green, environmentally friendly, and low-volatile decorative materials.</li> <li>2. Clean and water the construction site to reduce dust.</li> <li>3. Provide green construction guidelines and brief green construction units on green construction practices.</li> <li>4. Submit the material collection record.</li> <li>5. Choose more energy-efficient equipment and products.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Complaint mechanism        | The Engineering Department holds regular meetings and invites external design institutes and relevant consultants to participate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Evaluation Mechanism       | <ol style="list-style-type: none"> <li>1. The second phase of the ASE Center has achieved LEED (Gold) certification.</li> <li>2. Sun Moon Light Center Phase II Project: the building has passed the Building Committee's review for a two-star rating and has obtained a letter of recommendation.</li> <li>3. The office building section of Phase II of the Sun Moon Light Center has completed WELL (Gold) pre-certification.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                |

\*No events or business relationships involving this material topic had a negative impact during the year.

Architectural design not only provides residents with convenience but also embodies a lifestyle. Since its inception, Dinggu has continuously improved building quality and has insisted on integrating sustainable development into residents' lives. We emphasize comfort while incorporating environmental sustainability into our designs, striving to balance social, economic, and environmental goals, promoting a lifestyle of recycling and sustainable use, and delivering a brand-new living experience to consumers and tenants.

#### Architectural Design Concept

- Through rational architectural design, reduce the waste of building resources.
- Create good ventilation and a natural-lighting environment.
- Conserve land resources and use space efficiently and rationally.

#### Shanghai ASE Phase II Construction — Green Positioning and Technology Strategy

Dinggu recognizes that green building is a growing trend. Both domestically and internationally, healthy buildings represent an emerging direction in green-building development. We actively respond to the National Housing and Urban-Rural Development “13th Five-Year Plan” Outline and Shanghai’s “13th Five-Year Plan” for Green Building and have implemented these guidelines in the Shanghai Sun Moon Light Center Phase II project. We adopted high-standard domestic and international green-building system standards, including WELL, LEED, and the two-star green-building design label in mainland China. In 2025, Phase II of the ASE project obtained LEED Gold certification and WELL Gold pre-certification.

In Phase II of the ASE Group project, our key technologies included green construction, green roofs, and energy-saving electromechanical systems. We required the general contractor to submit management plans and statistical reports on soil and water conservation, waste management, and indoor air quality in a timely manner to monitor construction quality and environmental-management effectiveness.

The green-roof design uses light-colored paving materials combined with rooftop greening to improve the thermal insulation performance of the building envelope, while also improving indoor natural ventilation and air circulation. In addition to reducing energy consumption through energy-saving devices, the electromechanical system incorporates an integrated energy-consumption monitoring system and establishes an outdoor water-resource recycling system to promote water reuse.

Upon completion in 2025, Phase II of the Sun Moon Light Center will feature terraced office and commercial buildings, rooftop greening, and multi-level public spaces. The design emphasizes natural lighting, open terraces, rooftop gardens, and vertical greening to reduce the enclosed feeling of traditional large commercial buildings and connect surrounding communities through green landscapes and public pedestrian routes, thereby enhancing the quality of urban space.

Green buildings in mainland China have developed rapidly in recent years, with continuously increasing demand for healthy working environments. This has led to the acquisition of numerous international certifications and demonstrates Dinggu’s commitment to environmentally friendly buildings, which can substantially support rental premiums. We will continue to develop green and smart buildings and integrate advanced environmentally friendly technologies into new projects.



### **Building energy- and water-saving design**

Dinggu incorporates the concept of green building into its architectural design and operation, adopting numerous green, energy-saving, and water-saving measures. Many of its projects have received the Green Building (Two-Star) completion evaluation label. The Sun Moon Light Center Phase II is equipped with a solar hot-water system that utilizes natural energy to reduce energy consumption, and a rainwater recycling system for green-space irrigation, meeting the current Shanghai evaluation standard, "Green Building Evaluation Standard." High-efficiency heating and cooling equipment has been selected; for example, the Sun Moon Light Center Phase II project specifies a boiler thermal efficiency of no less than 94%, and refrigeration units selected to meet Level 1 energy efficiency, ensuring a  $COP > 6.2$ . Water-saving sanitary fixtures are used, selecting models that can reduce water consumption by 30%, in compliance with the current Shanghai engineering construction code, "Energy-Saving Design Standard for Public Buildings."



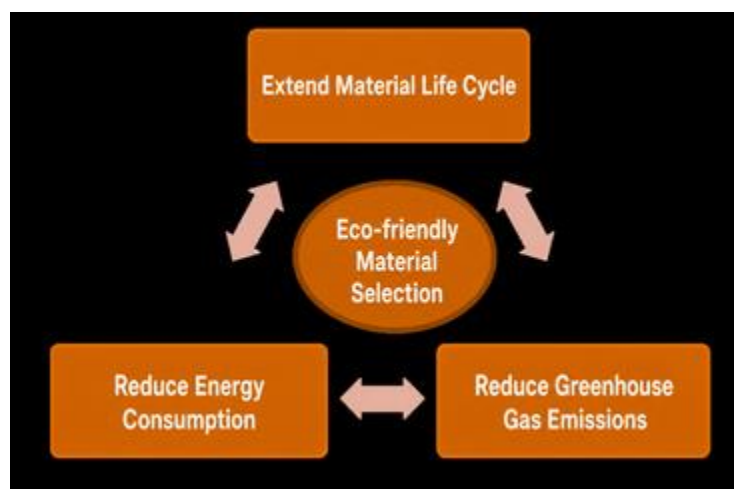
大连产品质量检验检测研究院有限公司  
Dalian Product Quality Inspection and Testing Institute Co., Ltd.

检验报告 (TEST REPORT)  
#2022-0161092

| 序号<br>No. | 检验项目<br>Test Item | 单位<br>Unit | 技术要求<br>Requirement | 检验结果<br>Test Result | 单项结论<br>Item Conclusion | 备注<br>Remarks |
|-----------|-------------------|------------|---------------------|---------------------|-------------------------|---------------|
| 1         | 普通水泥              | Mpa        | 最高工作压为无<br>1.5      | 1.1                 | 合格                      |               |
|           |                   | ℃          | 供水温度 75~80          | 79                  |                         |               |
|           |                   | ℃          | 回水温度 66~71          | 70                  |                         |               |
|           |                   | MJ/h       | 燃料耗量 64.8~          | 71.1                |                         |               |
|           |                   | m³/h       | 供水流量                | 65.0                |                         |               |
|           |                   | kW         | 额定功率                | 680.2               |                         |               |
|           |                   | %          | 热效率 ≥ 68            | 95                  |                         |               |
|           |                   | %          | 热效率 ≥ 68            | 95                  |                         |               |

## Selection of Environmentally Friendly Materials

In recent years, consumers' expectations for buildings have gone beyond appearance and function. With increasing environmental awareness and the growing severity of global climate change, consumers are paying greater attention to the environmental impact of buildings and consider the selection of environmentally friendly building materials an important factor. Therefore, in the early stages of project design, Dinggu actively considers the use of new environmentally friendly building materials or products with energy-saving labels. In addition to the safety and quality of the materials themselves, Dinggu strives to ensure that buildings are both safe and environmentally sustainable.



The selection of materials is crucial to the safety and durability of a building and also reflects the value of its design. Therefore, managing material quality is a key concern for the Group. Dinggu has established strict material-control procedures to ensure material quality. The materials used must comply with national and local building standards and regulations. We thoroughly review and supervise the use of building materials. Consumers are provided with safe, reliable, high-quality projects; environmentally friendly low-volatile organic compound adhesives, sealants, and paints are used, along with energy-efficient LED lighting fixtures. Furthermore, under our green construction program, 1.3 metric tons of pollution-free, recyclable construction and demolition waste were generated during the five-year construction period, of which 1.3 metric tons were recycled, achieving a recycling rate of 100%\*. The main

materials were scrap steel pipes and scrap iron sheets. Meanwhile, the concrete, blocks, and insulation materials used in Phase II of the Shanghai Sun Moon Light Center project are all green building materials, reflecting our commitment to both quality and sustainability.

\*The discrepancies between the disclosed data and the annual report are attributable primarily to the data in the sustainability report.



## 3.2 Green Building

With the rise of green building concepts, more consumers are paying attention to the environmental impacts of products and services provided by companies across the development, construction, use, and disposal phases. By choosing green building products and services, consumers can participate in sustainability in their daily lives. By

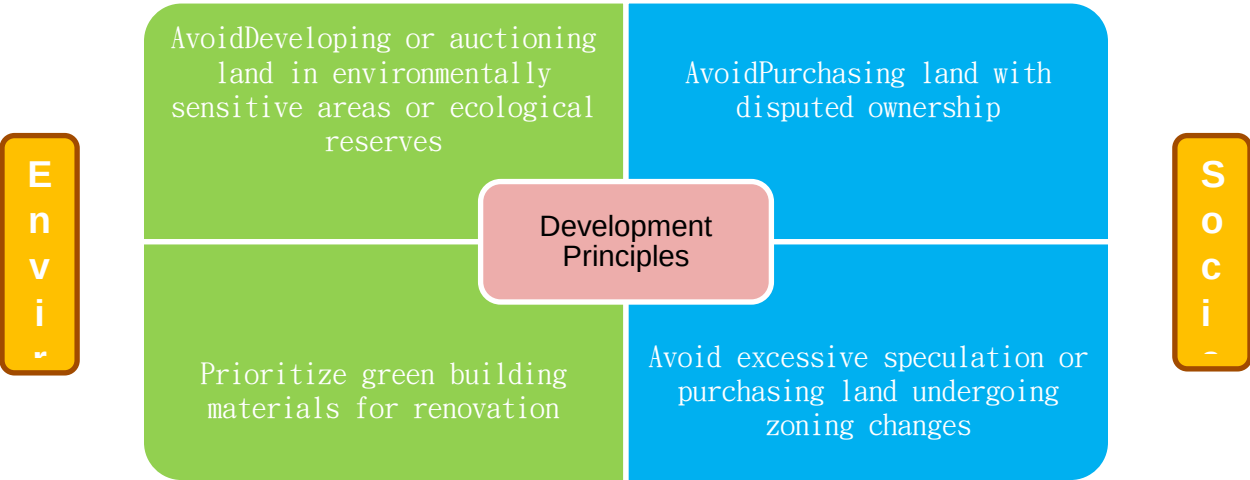
Carefully selecting the location and nature of development land, Dinggu minimizes the impacts of development on the environment and society. It has established a comprehensive environmental-construction control system to ensure compliance with environmental regulations, clearly define management points for on-site construction and demolition waste disposal, and manage shopping malls and merchants, as well as regular equipment maintenance and monitoring. By maintaining a good and mutually beneficial relationship with the community, Dinggu controls the environmental impacts of its operations from all aspects and responds to consumer expectations.

Environmental Site Selection

The initial site selection for a development project has a significant impact on society and the environment. Therefore, Dinggu carefully assesses the impacts of real estate development projects on relevant stakeholders during the early stages of land-development site selection to ensure the most appropriate planning for the land. To protect the environment, Dinggu avoids developing or auctioning land in environmentally sensitive areas and ecological reserves, which typically contain abundant ecological resources and unique natural landscapes and where development activities could cause irreversible damage to the ecosystem. No plots in the 2025 development zone are located on redevelopment sites.

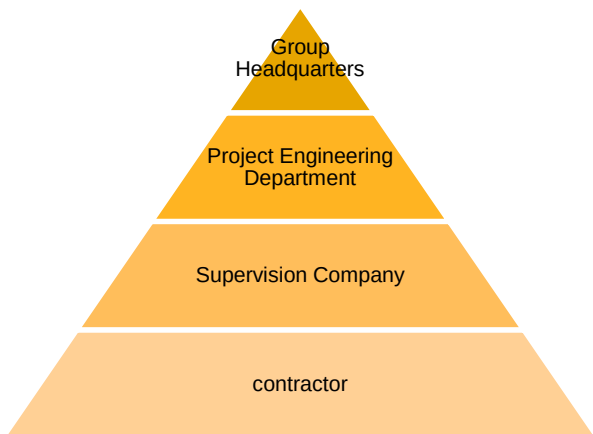
Simultaneously, we incorporate climate change risks into land development feasibility assessments. By considering factors such as recent flooding potential, land subsidence, the urban heat island effect, water resource availability, and geological conditions, we assess the potential severity of the risks the site may face. For areas with moderate to high climate risks, we enhance the site's drainage capacity during the planning stage and incorporate resilience design concepts to improve flood control, heat protection, and energy efficiency, thereby reducing the impact of climate shocks on engineering construction, asset value, and company operations. In 2025, all four building sites and completed projects held by the company were located in low-lying, flood-sensitive areas, falling within the 100-year flood zone. However, Shanghai's urban area is the core development zone of mainland China, and urban planning uses specifications for floods exceeding 100-year return periods as the design benchmark. The Huangpu River section in the city has even raised its flood control standards to 1000-year flood and tide-prevention requirements. Given the high water demand of urban development in the high-density commercial core area, one building site in Huangpu District in 2025 is located in an area with high or extremely high baseline water pressure.

Furthermore, avoiding the purchase of land with disputed ownership is an important consideration. This not only prevents potential future legal disputes but also ensures the safety and stability of the investment. Finally, Dinggu insists on avoiding excessive speculation or the purchase of land undergoing zoning changes to prevent excessive market volatility and resource waste. Zoning changes typically involve complex legal and administrative procedures, and over-reliance on such investments may introduce instability risks. Therefore, carefully selecting land investment projects and ensuring their compliance with environmental and legal regulations is essential to achieving long-term sustainable development goals.



Environmentally Friendly Construction

Dinggu adopts an engineering outsourcing and unified-management development model to adapt to the varying and complex laws and regulations across mainland China and lower barriers to entry in local construction markets. To comprehensively ensure the quality of environmentally friendly construction, we implement a hierarchical control system at four levels: Group headquarters, project engineering departments, supervision companies, and contractors, with each level responsible for ensuring implementation of all environmental regulations. As of 2025, no major violations had occurred among the Group's engineering contractors.



Dinggu Group has a diverse portfolio that includes multiple mixed-use residential and commercial buildings. Consequently, balancing quality of life for residents and nearby communities during construction and renovation is a significant challenge. Before commencing work, we collaborate with contractors to identify and assess the potential impacts of each construction phase on the local community, including air pollution, construction and demolition waste, noise, light pollution, water pollution, and other disturbances. We then develop appropriate management and control measures and conduct real-time monitoring. At the same time, we require all construction

subcontractors to comply strictly with local building regulations to minimize environmental and community impacts during construction. We also promote best practices by replicating successful improvement projects to enhance the Group's construction quality and to promote prosperity in the development of surrounding communities.

Construction Waste Management

Dinggu has designated and clearly marked waste disposal areas at its construction sites. Waste is categorized and labeled according to type to ensure that each category is stored correctly, improving waste-management efficiency and reducing the risk of disorder and pollution. For easily scattered or airborne materials, the construction site is covered with netting to prevent them from being blown away during construction, maintaining cleanliness and minimizing impact on the surrounding environment. Furthermore, the construction site actively recycles reusable materials, helping to reduce resource consumption and lower waste disposal costs. To ensure effective waste management, Commission/Government-certified waste disposal companies regularly sort and transport waste to ensure that the disposal process complies with regulations and is carried out safely.



Decoration and Smoke-Exhaust Management

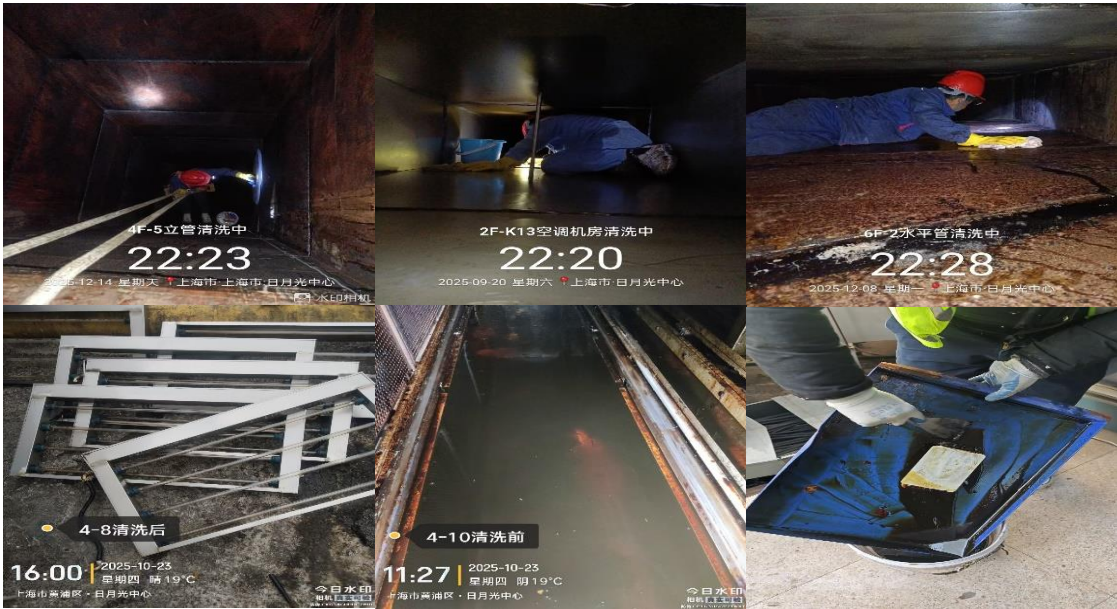
Dinggu is committed to maintaining a positive relationship with the community. We pay close attention to potential noise and odor issues during operations and strive to minimize impacts and inconveniences to nearby residents. We strictly manage decoration projects for businesses, monitor the condition of tenants and our own property facilities, and regularly clean large fume extraction pipes. We require businesses with stronger odors to improve their ventilation systems to reduce impacts on the surrounding environment and residents' lives, and to maintain a good environment for the city and society.

| Noise risk identification                                                                                               | Standards and Measures                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Noise is generated during construction and renovation when metal keels or tiles are cut to fabricate sheet-metal ducts. | Noisy cutting work should be scheduled at night when the mall is closed, and noisy construction work during the day should be carried out in enclosed spaces. |

Fume-Exhaust Management for Catering Tenants

- 2025Annual cleaning of the main fume-exhaust duct at Shanghai Sun Moon Light Center Mall:4cleaning operations.
- 2025In [year], Shanghai Sun Moon Light Center Mall fume purifiers underwent a total of12cleaning operations.
- Before discharging fumes into a shared exhaust shaft, catering tenants,must install honeycomb mesh panels to meet environmental requirements.,The secondary fume-purification equipment used in the main exhaust duct achieves a fume-removal rate of90%; the fume-emission concentration is below1.0mg/m³。

Cleaning Process for Fume Ducts and Air Purifiers



### 3.3 Green Operations

Sustainable building not only emphasizes architectural design that coexists and thrives with the Earth's environment, but also recognizes that total energy consumption and emissions during a building's operational phase account for at least 70% of total energy consumption and emissions over the building's life cycle. Therefore, effectively managing energy-resource use during the operational phase is a goal that Dinggu continuously reviews and adjusts. Dinggu has clearly defined targets for reducing greenhouse gas emissions, water consumption, and waste, and has implemented action plans to promote the transformation and upgrading of hardware facilities and the establishment and implementation of relevant systems, aiming to achieve annual reductions in energy-resource use. In addition, it reviews the target setting every three years to ensure the feasibility of the plan and achievability of the targets.

| Major Theme Name                                   | Energy Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and importance to the organization    | Based on its industry characteristics, Dinggu Company actively promotes various energy-saving and emission-reduction measures to respond to national policies, reduce production costs, and improve energy efficiency. At the same time, effective greenhouse gas management helps lower greenhouse gas emissions, fulfill social responsibility, and build a positive corporate image.                                                                                                                                                                                                                                                                                                                                                                                                            |
| Management Policy                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Actual and Potential Positive and Negative Impacts | <p>Positive impacts:<br/>By implementing energy management, adopting renewable-energy equipment, improving the energy mix, and taking other carbon-reduction measures, greenhouse gas emissions (Scope 1 and Scope 2) can be reduced while mitigating the risk of power outages at operating sites.</p> <p><b>Potential negative impacts:</b><br/>Energy transitions may face technological and infrastructure limitations. Without energy-reduction measures or increased use of energy-efficient building materials, companies may struggle to cope with unstable power supplies, which can disrupt operations. Shopping malls that fail to implement energy-saving programs may experience increased electricity consumption, higher electricity costs, and negative environmental impacts.</p> |
| Management Strategy                                | Dinggu has set energy-management goals and formulated corresponding action plans. For plan review, we have established an accurate and reliable data-management system to analyze implementation results annually, adjust goals, and take corresponding measures to ensure effective implementation of each action plan. Through various energy-saving measures and the promotion of smart meters, we aim to reduce energy consumption.                                                                                                                                                                                                                                                                                                                                                            |
| Policy / Commitment                                | Set annual energy reduction targets, and review the target settings every three years, making corresponding adjustments and improvements based on the review results to ensure the energy reduction policy has always remained effective and feasible.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Target                                             | <ul style="list-style-type: none"> <li>Greenhouse gas reduction target: 2024 is used as the baseline year for target setting. From 2025 onward, Scope 1 and Scope 2 greenhouse gas emissions will be reduced by 1% annually. Energy reduction targets: 2024 is used as the baseline year for target setting. Starting in 2025, Dinggu aims to reduce its own electricity consumption by 1% annually compared with the baseline year.</li> <li>Design goals for Phase II of the Sun Moon Light Center project:</li> <li>The boiler thermal efficiency for Phase II of the ASE Group project is planned to be no less than 94%.</li> <li>The refrigeration unit uses Class 1 energy-efficiency equipment and ensures COP &gt; 6.2.</li> </ul>                                                        |
| Status of Goal Achievement                         | The company's own electricity consumption increased by 4.47% over the past five years, compared with the previous year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Action Plan                                        | 1. The Company aims to reduce emissions by promoting the assessment and repair of aging equipment and facilities, implementing timely energy management, improving                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      | <p>operational energy efficiency, adopting green-building design, promoting green-transportation models, and developing green supply chains.</p> <p>2. Phase II of the Sun Moon Light Center project uses high-efficiency refrigeration units and boilers, water-saving sanitary fixtures, and environmentally friendly refrigerants. The green-space ratio is ensured in the architectural design drawings, and sound-insulation and noise-reduction measures are added to outdoor equipment to reduce impacts on the surrounding environment.</p> <p>3. We establish data-driven approaches and, based on reasonable analysis of implementation results, formulate feasible action plans.</p> |
| Complaint mechanism  | Engage a partner manufacturer and a testing and evaluation agency to conduct the relevant evaluation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Evaluation Mechanism | <p>1. Each year, verify whether energy reductions have achieved the annual target and record the results.</p> <p>2. In accordance with the design requirements, Phase II of the Sun Moon Light Center selected relevant energy-saving equipment and tested it item by item to ensure that the energy-saving requirements were met.</p>                                                                                                                                                                                                                                                                                                                                                          |

\*No events or business relationships involving this major theme occurred this year that had a negative impact.

## Greenhouse Gas Emissions

Mitigating climate change has become a global goal. In 2025, Dinggu continued its greenhouse gas emissions inventory and implemented the planned timetable for related projects. Progress on the carbon inventory is reported to the Board of Directors quarterly, demonstrating an active response to national energy-conservation and emissions-reduction policies and fulfilling corporate social responsibility. We completed [the relevant action] in 2025. The parent company of Dinggu completed its standalone greenhouse gas inventory in [year], and all subsidiaries included in the consolidated financial statements completed greenhouse gas monitoring and the relevant standalone inventory work.

We consider greenhouse gas emissions reduction a key climate-change performance indicator. Because Scope 1 emission sources had not been fully investigated before 2024 and Scope 2 emission calculations include electricity consumption by commercial tenants, the baseline year has been reset to 2024, the year in which the first complete investigation was conducted. The goal is to reduce Scope 1 and Scope 2 emissions by 1% annually, with a 6% reduction target by 2030 compared with the baseline year; progress will be reviewed annually. Because Dinggu's business primarily focuses on building development, real estate leasing and sales, and shopping-mall operations, with property management as a secondary function, its greenhouse gas emissions are mainly Scope 2 emissions. Energy-saving projects can improve carbon-reduction performance and help achieve the reduction targets. See “Energy Management—Energy Conservation Measures” for details. In 2025, total Scope 1 and Scope 2 emissions increased significantly compared with the previous year, so the carbon-reduction target was not met. This was because refrigerant from fire extinguishers was calculated using purchase volume as the activity data. The fire-protection equipment in the high-voltage power-distribution room is inspected and replenished every three years, with a total of [number missing] new items replenished annually. In 2025, 40 bottles of heptafluoropropane fire extinguishing agent, each with a capacity of 100 kilograms, were replenished; the relatively high GWP of this agent contributed to the increase.

### Greenhouse gas emissions of Dinggu as an individual entity in its consolidated financial statements for 2024 – 2025.

| Scope of Investigation                                    | Category                                                | Year 2024                    |                                             | 2025                         |                                             |
|-----------------------------------------------------------|---------------------------------------------------------|------------------------------|---------------------------------------------|------------------------------|---------------------------------------------|
|                                                           |                                                         | Emissions (male) (tons CO2e) | density (male) (Total CO2e / NT\$1 million) | Emissions (male) (tons CO2e) | density (male) (Total CO2e / NT\$1 million) |
| Parent company                                            | Category 1<br>Direct greenhouse gas emissions           | 0                            |                                             | 0                            |                                             |
|                                                           | Category Two<br>Indirect greenhouse gas (GHG) emissions | 0                            |                                             | 0                            |                                             |
|                                                           | Subtotal                                                | 0                            |                                             | 0                            |                                             |
| Consolidate all subsidiaries in the financial statements. | Category 1<br>Direct greenhouse gas emissions           | 6,254                        |                                             | 1,162,499                    |                                             |
|                                                           | Category Two<br>Indirect greenhouse gas (GHG) emissions | 15,370                       |                                             | 16,336                       |                                             |

|              |          |        |      |           |        |
|--------------|----------|--------|------|-----------|--------|
|              | Subtotal | 21,624 |      | 1,178,835 |        |
| <b>Total</b> |          | 21,624 | 2.53 | 1,178,835 | 203.41 |

Note 1: 2024 annual expansion: greenhouse gas monitoring scope covers Dinggu's parent company and all subsidiaries included in the consolidated financial statements. 2025 Please see Appendix 3 for the list of companies to be investigated. Dinggu's parent company has an individual emissions figure of 0.

Note 2: 2024 annual greenhouse gas emissions data were recalculated and disclosed in response to the company's adjusted audit methodology.

Note 3: Greenhouse gas emission intensity = annual greenhouse gas emissions (tonnes CO<sub>2</sub>e) / Dinggu Holdings consolidated revenue (million yuan). In 2025, Dinggu's consolidated revenue was RMB 5,795.331 million, compared with RMB 8,563.661 million in 2024.

Note 4: Please see Appendix 3 for emission sources and emission coefficients.

## Energy Management

Dinggu continues to advance its energy-management plan, focusing on the Group's principal operating site, the Shanghai Sun Moon Light Center, and has developed a variety of action plans centered on energy conservation and carbon reduction. The specific energy-management measures implemented by the Company are as follows:

1. Source management: Prioritize the procurement of energy-saving equipment and ensure comprehensive use of building lighting, LED lamps.
2. Management of major energy-consuming equipment: investigate the energy consumption proportions of electrical equipment and replace high-energy-consuming units with energy-efficient water pumps.
3. Off-peak electricity usage: In summer and winter, pre-cooling and preheating are carried out in the Pinggu area in advance. Under the principle of ensuring that the summer indoor temperature is not lower than 26°C and the winter indoor temperature is not higher than 20°C, the operation of large equipment is scheduled for off-peak hours to reduce equipment operation time during peak hours and lower operating costs.
4. Intelligent energy management: Some floors have been equipped with an automatic air-conditioning control system that adjusts the energy consumption ratio based on actual on-site temperature feedback; most tenants use remote metering.

Through the above measures, energy consumption per unit of building area at the Shanghai Sun Moon Light Center in 2025 was 7.14% lower than in the previous year. Carbon emissions per unit area were reduced by 4.6%, meeting the relevant requirements and demonstrating the concrete results of the Company's energy-management plan.

## Smart Meter Upgrade

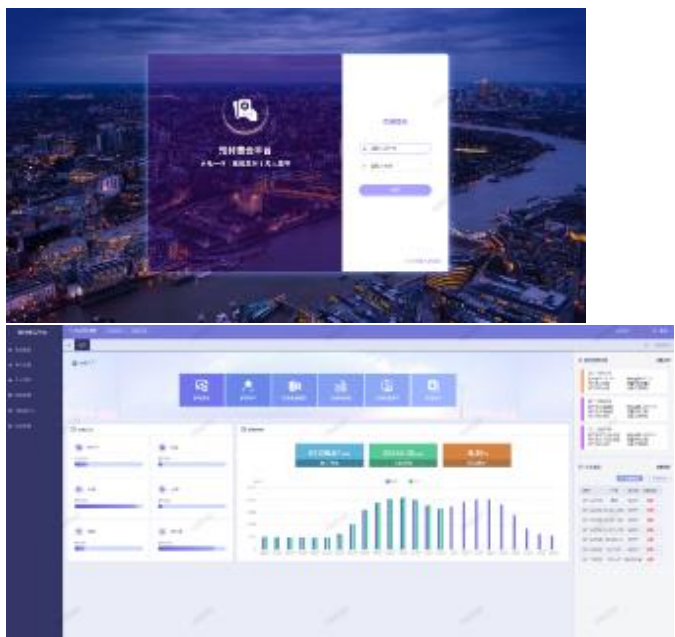
Shanghai Sun Moonlight Center has upgraded the electricity metering system at merchant terminals to a prepaid "pay first, use later" model, which improves metering efficiency and enables tenants to monitor their electricity usage more accurately.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Improve the efficiency of energy metering and settlement.                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| a. The original prepaid card system was not connected to the network, requiring manual intervention in property management and consuming a significant amount of staff time. The system has now been integrated and connected to the network, enabling rapid data processing for property management tasks through the management system. Furthermore, when tenants experience power outages, the system's reports quickly identify the cause, significantly reducing business interruption time. |
| b. Once the Information Department completes development of the online payment function, manual intervention in tenants' top-up process will no longer be necessary. The system will directly handle payment collection and top-ups, thereby reducing the time required for tenants to top up their accounts.                                                                                                                                                                                     |
| In the original system, when an error occurred during prepaid transactions, power had to be cut off and the meter reset, which affected the tenant's electricity usage. Now, a power refund function has been added, which can directly deduct the excess amount charged due to the error, eliminating the need for a power outage and meter reset.                                                                                                                                               |

|                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| New features added to remote monitoring mode.                                                                                                                                                                                                                                   |
| The system can monitor tenants' electricity consumption and balances in real time and generate reports according to management needs. The reporting period can range from the smallest hourly unit to the largest annual unit.                                                  |
| b. The system can be configured with an alarm function based on the tenant's specific situation. When the balance reaches the alarm limit, the system will automatically send a text message to the tenant's pre-registered mobile phone number to remind the tenant to top up. |
| c. By reviewing the administrator's operational records, accidental storage of valuables can be effectively prevented.                                                                                                                                                          |

| Project                  | Before Optimization                                                                                                                                                                                                                                      | After optimization                                                                                                                                                                                               |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Electricity consumption  | The top-up process uses two separate systems; however, the card-based system cannot provide real-time electricity usage data.                                                                                                                            | The two prepaid systems have been integrated into the Acrel system, which allows real-time monitoring of stores' electricity consumption.                                                                        |
| Payment of fees          | Online top-up is currently unavailable. Tenants must transfer funds to Dinggu; the finance department will issue a top-up slip after confirming receipt. The property management customer service will then complete the top-up process on their behalf. | Currently, online top-up is supported, and the Information Department is developing online payment functionality.                                                                                                |
| Overdue Payment Reminder | Without a warning system, the gate will automatically trip when there is no balance in the meter.                                                                                                                                                        | The system sets an alert amount based on the tenant's actual electricity consumption. When the meter balance drops to this alert amount, the system will automatically send a message to the tenant's registered |

|                                   |                                                                                                                                                                                              |                                                                                                                        |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                   |                                                                                                                                                                                              | mobile phone number, reminding them that an overdue payment is imminent.                                               |
| Debt                              | For some tenants with postpaid contracts (such as KFC), due to limitations of prepaid meters, we add a fixed monthly amount to the meter to ensure the meter maintains a sufficient balance. | The new system allows the meter to be set to display negative values, eliminating the need for manual monthly top-ups. |
| Power outage due to unpaid bills. | Manual intervention is required to cut off the power.                                                                                                                                        | The system can send commands to set automatic power-off.                                                               |



### **Building Energy Consumption**

Annual energy consumption per unit of building area is an important indicator for national assessments of energy-conservation and emissions-reduction performance. In 2025, total building energy consumption at the Shanghai Sun Moon Light Center was 15,987 metric tons of standard coal, and energy consumption per unit of building area was 52 kilograms of standard coal per square meter. Compared with the previous year—17,180 metric tons of standard coal and 56 kilograms of standard coal per square meter—these figures declined by 6.94% and 7.14%, respectively, achieving the 4.6% requirement for reducing carbon emissions per unit area at the Shanghai Sun Moon Light Center. Dinggu actively cooperates with the construction of regional virtual power plants and adjusts shopping-mall electricity loads according to peak summer demand, strengthening regional grid stability. We will continue promoting energy performance aligned with national advanced-value targets.

2025 Adjusting electricity consumption during peak hours: 734.32 kWh

Carbon reduction: 3,084.18 kg CO<sub>2</sub>e

Rewards: CNY ¥ 3,600



Note: Annual energy consumption per building area includes "annual electricity consumption/area (kWh/m<sup>2</sup>)" and "annual comprehensive energy consumption/area (kgce/m<sup>2</sup>)", where kgce is tce\*1,000, converted to coal equivalent using the standard coal coefficient to combine electricity, water, natural gas, and other energy sources. "Comprehensive energy consumption" includes converted standards for electricity, water, and natural gas to accurately represent the total amount of coal.

### **Energy Usage Performance**

Dinggu implements energy conservation and carbon reduction by selecting high-efficiency, low-energy-consumption equipment during procurement and by using more energy-efficient products when replacing consumables. In response to merchants' needs, we also adjust lighting schedules to effectively manage the energy use of Dinggu and its merchants.

Dinggu Group's operational energy consumption mainly consists of electricity and natural gas, with electricity accounting for the largest share. We consider energy reduction a key climate-change performance indicator. In 2024, the Company completed greenhouse gas surveys covering the parent company and all subsidiaries included in the consolidated financial statements and began disclosing Dinggu's own electricity consumption as a benchmark for future target setting. In 2025, the baseline was reset to 2024, and a target was set to reduce Dinggu's own electricity consumption by 1% annually compared with the baseline year. The target for 2030 is a 5% reduction compared with the baseline year.

In response to the above, a 2024 greenhouse gas inventory was conducted across the Group's consolidated scope. In the future, overall energy- and electricity-consumption statistics will be adjusted to disclose Dinggu's own usage information, excluding merchant usage. In 2025, Dinggu's total energy consumption, including electricity and natural gas, was 127,571 GJ, an increase of 2.69% compared with 124,229 GJ in 2024. No renewable energy was used, and the proportion of renewable energy was 0%.

Dinggu 2025 annual total electricity consumption is 103,053.66 GJ. Its own power consumption is relatively high. 2024 annual increase: the 7.21% figure is mainly due to the higher temperatures this summer, which led to longer periods of air conditioning use. The company's electricity consumption mainly comes from air conditioning systems, lighting, and underground parking, with the Shanghai Sun Moon Light Center accounting for a significant portion of

the Group's total electricity consumption, 64.20%. 2025: the increased energy consumption due to prolonged high temperatures in summer, the expansion of substations, and the completion of Phase II of ASE Group have led to this situation. The overall electricity consumption of Shanghai Sun Moon Light Center is relatively high. 2024 annual increase: 8.42%. This is a key energy-saving project for our company in the next stage.

**Dinggu's power consumption from externally purchased electricity at each of its operating locations**

| Energy Kind          | unit | Year | Operating locations                                 |                               |                                        |           |                  |                                  | Group total |                |
|----------------------|------|------|-----------------------------------------------------|-------------------------------|----------------------------------------|-----------|------------------|----------------------------------|-------------|----------------|
|                      |      |      | Shanghai Sun Moon Light Center (Including Phase II) | Jiading Sun Moon Light Center | Jiading Sun Moon Light Office Building | Yuhuashan | Chongqing Region | Taipei Dinggu Sun and Moon Light | Total       | Energy Density |
| Takeaway Electricity | GJ   | 2025 | 66,163.78                                           | 17,446.02                     | 5,732.71                               | 6,760.85  | 2,904.07         | 4,046.23                         | 103,053.66  | 17.78          |
|                      |      | 2024 | 61,027.85                                           | 15,576.85                     | 5,618.91                               | 5,115.19  | 3,436.20         | 5,344.35                         | 96,119.35   | 11.22          |

No source text provided.

1. The calculation method for electricity intensity is "annual building electricity consumption (GJ) / annual revenue (million yuan)".
2. Dinggu Holdings' revenue was RMB 5,795.331 million in 2025 and RMB 8,563.661 million in 2024.
3. The discrepancy between the electricity data and the annual report is due to corrections made after confirmation. The latest information in the report shall prevail.

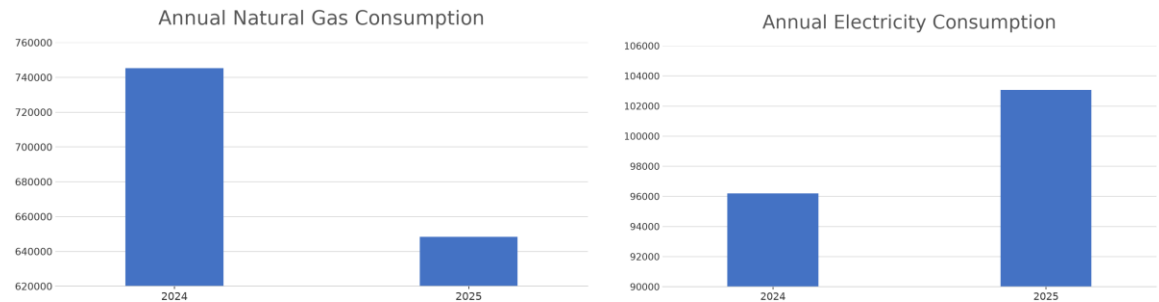
Most natural gas consumption is used for domestic purposes such as heating. In 2025, the situation in Shanghai continued the trend observed in 2024: warmer-than-usual weather resulted in a shorter winter, higher temperatures, and minimum temperatures above the average for most of the year, reducing heating demand. Consequently, natural gas consumption at the Shanghai Sun Moon Light Center shopping mall decreased by 13.01% compared with 2024.

**The natural gas usage at each of Dinggu's operating sites.**

| Energy Kind | unit         | Year | Operating locations            |                               |                                        |           |                  |                                  | Group total |                     |
|-------------|--------------|------|--------------------------------|-------------------------------|----------------------------------------|-----------|------------------|----------------------------------|-------------|---------------------|
|             |              |      | Shanghai Sun Moon Light Center | Jiading Sun Moon Light Center | Jiading Sun Moon Light Office Building | Yuhuashan | Chongqing Region | Taipei Dinggu Sun and Moon Light | Total       | Natural Gas Density |
| Natural gas | cubic meters | 2025 | 579,545                        | -                             | -                                      | 39,487.87 | -                | 31,554                           | 650,587.23  | 112.26              |
|             |              | 2024 | 666,253                        | -                             | -                                      | 41,041.70 | -                | 38,675                           | 745,970     | 87.11               |
|             | GJ           | 2025 | 21,839                         | -                             | -                                      | 1,488.28  | -                | 1,189                            | 24,516.28   | 4.23                |
|             |              | 2024 | 25,106                         | -                             | -                                      | 1,547     | -                | 1,457                            | 28,110      | 3.28                |

Note 1: Natural-gas intensity is calculated as annual natural-gas consumption (cubic meters or GJ) / annual revenue (million yuan).

Note 2: Dinggu Holdings' revenue was RMB 5,795.331 million in 2025 and RMB 8,563.661 million in 2024.



Water Management

Water Resources Management

Dinggu's operational water consumption mainly comes from air-conditioning and fire-protection systems. In recent years, increasing human development and climate change have contributed to water shortages and unstable water supplies. If not properly managed, these conditions may affect business operations and building-equipment performance and increase maintenance costs. We are implementing the principle that “saving water reduces pollution and carbon emissions.” In 2021, the Shanghai Sun Moon Light Center completed water-balance testing for on-site domestic water, auxiliary domestic water, and other ancillary domestic water in accordance with the national standards “General Rules for Enterprise Water Balance Testing” and “Evaluation Guidelines for Water-Saving Enterprises” and the requirements of the Shanghai Water Conservation Office. The secondary water-metering rate reached 98.58% and the tertiary water-metering rate reached 91.29%, meeting current national measurement requirements. The next water-balance test is expected to be completed in May 2026.

In 2023, the Shanghai Sun Moon Light Center shopping mall successfully completed its application for water-saving enterprise status in accordance with the “Shanghai Water Conservation Action Implementation Plan” and the “Notice on Strengthening Water Conservation Management for Large Water Users in Shanghai.” Water-saving enterprises must comprehensively assess the pipeline network and water use of each unit within the prescribed timeframe and evaluate each unit's water balance and consumption based on daily monitoring data to achieve scientific and rational water use. In accordance with relevant documents, including the “Shanghai Water Conservation Management Measures,” the “Implementation Plan for Establishing and Improving the Progressive Pricing System for Non-Residential Water Use Exceeding Quotas in Shanghai Urban Areas,” and the “Detailed Rules for the Implementation of the Progressive Pricing System for Non-Residential Water Use Exceeding Quotas in Shanghai,” the Shanghai Water Authority formulated a water-quota system, which was communicated to Dinggu. In 2025, actual water consumption at the Shanghai Sun Moon Light Center shopping mall was below the quota, and no excess water-consumption fees were incurred.

Water reduction is a key climate-change performance indicator. The baseline year was reset to 2024 in 2025, and the plan sets a target of reducing water consumption by 1% annually. In 2025, annual water consumption increased by 5.43% compared with the previous year (2024), while water intensity, measured relative to revenue, increased by 55.79%. Compared with the baseline year (2024), annual water consumption and water intensity increased by 5.43% and 55.79%, respectively. Water consumption at the Shanghai Sun Moon Light Center shopping mall varies according to business types and auxiliary domestic-water use. In a year-on-year comparison with 2024, overall annual water consumption increased by 8.69% in 2025.



**Water resource consumption at various Dinggu outposts.**

| Year | Water consumption (million liters) |                               |                                        |            |                  |                                  |        | Water concentration 1<br>(Million liters / million yuan) |
|------|------------------------------------|-------------------------------|----------------------------------------|------------|------------------|----------------------------------|--------|----------------------------------------------------------|
|      | Shanghai Sun Moon Light Center     | Jiading Sun Moon Light Center | Jiading Sun Moon Light Office Building | Yuhua shan | Chongqing Region | Taipei Dinggu Sun and Moon Light | Total  |                                                          |
| 2025 | 233.62                             | 8.15                          | 0.86                                   | 12.19      | 45.31            | Twenty four.21                   | 324.33 | 0.056                                                    |
| 2024 | 214.95                             | 7.99                          | 0.98                                   | 18.06      | 27.39            | 38.27                            | 307.64 | 0.036                                                    |

Note 1: Water intensity is calculated as annual water consumption (Million liters) divided by annual revenue (millions of yuan)

Note 2: Dinggu Holdings' revenue was RMB 5,795.331 million in 2025 and RMB 8,563.661 million in 2024.

Note 3: Because the 2025 annual adjustment statistics cover Dinggu's own water consumption, the 2024 annual data have been restated.

### **Wastewater Management**

Without proper wastewater-management measures, significant harm could be caused to aquatic ecosystems in areas where Dinggu operates. Dinggu has developed detailed water-control and management measures to pre-treat all types of wastewater. Wastewater generated by Dinggu can be divided into “construction wastewater from construction sites” and “domestic wastewater discharged from shopping malls, food courts, and residential areas.” The treatment of these two types of wastewater is explained below:

Construction wastewater from construction sites is treated in designated areas with open drainage ditches and three-stage sedimentation tanks to ensure effective collection and treatment and to prohibit external discharge. Construction wastewater is collected centrally and discharged into sedimentation tanks. After sedimentation, it is discharged into the municipal sewer network, with facilities in place to prevent further wastewater discharge. A dedicated area is provided for vehicle washing.



The Shanghai Sun Moon Light Center shopping mall employs separate stormwater and sewage systems. Stormwater is discharged into the municipal stormwater drainage system, while wastewater from the mall's food court and residential areas is filtered through a grease trap before being treated at a sewage-treatment plant. This ensures that the wastewater meets the “Water Quality Standards for Combined Sewerage” before discharge into the municipal sewage system. The sewage-treatment plant's circular grit chamber consists of a rotating mesh grit chamber and a grit-chamber sedimentation tank, providing sedimentation, sludge filtration, and material-removal functions. It had been in use for 15 years, and its components had reached the end of their service life and were no longer worth repairing. Preventive maintenance work was conducted at the Shanghai Sun Moon Light Center shopping mall in 2025.



## Resource Management

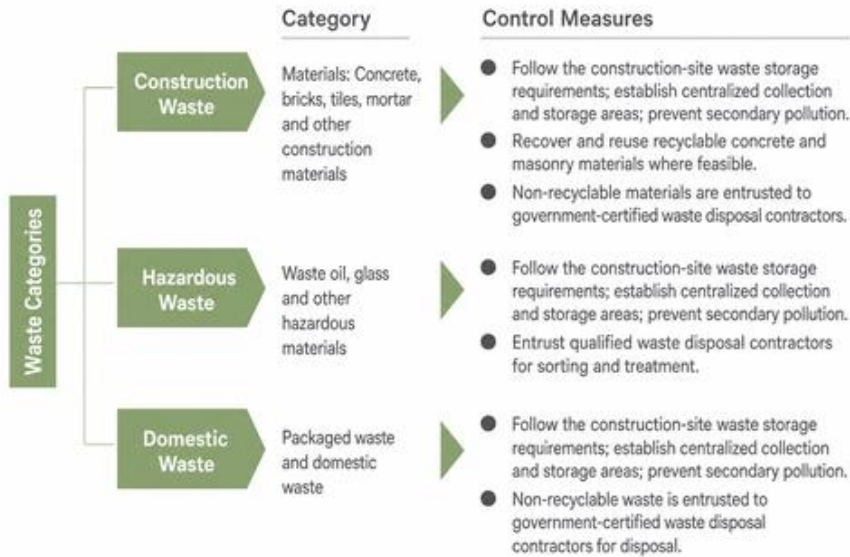
### Waste management

The main sources of waste generated by Dinggu during its operations are: construction waste (construction and demolition waste) generated during property renovations; domestic waste generated in the office area and shopping mall; kitchen waste generated by restaurants within the shopping mall; and used batteries. For construction waste, Dinggu engages qualified third-party waste disposal companies to manage it. Domestic waste and kitchen waste are collected and disposed of daily, transported uniformly every evening at closing time, sorted, and handed over to the local property management unit for cleaning and disposal. Used batteries are prone to sparking and present a hazard; therefore, we have installed sealed metal drums in the waste room to collect used batteries and regularly engage qualified recycling companies to collect them.

While Dinggu generates various types of waste during its operations, we recognize that waste and resources are two sides of the same coin, and some waste can still be effectively reused through proper treatment. We adhere to the "3R" principle (Reduce, Reuse, Recycle) to reduce unnecessary resource input at the design stage and minimize waste generation. For unavoidable waste, we assess whether it can be incorporated into other production processes or

whether its service life can be extended through repair, preventing usable resources from becoming waste prematurely and thereby saving the resources needed for new production. Finally, for waste that has no remaining value, we implement waste sorting to facilitate subsequent recycling operations.

Waste reduction is a key climate-change performance indicator. In 2025, the baseline year was reset to 2024, and a target was set to reduce waste generation by 1% annually. Compared with the previous year (2024), total annual waste volume decreased by 0.12%, while waste intensity, taking revenue into account, increased by 47.59%.



The waste data for Dinggu's various strongholds are as follows:

| Year | Category                          | Shanghai Area                  |                               |                                        |            | Chongqing Region | Taiping Dinggu Sun Moonlight | Waste Subtotal | Total amount of waste (Total) | Waste density 2 (Total tons / NT\$ million) |  |
|------|-----------------------------------|--------------------------------|-------------------------------|----------------------------------------|------------|------------------|------------------------------|----------------|-------------------------------|---------------------------------------------|--|
|      |                                   | Shanghai Sun Moon Light Center | Jiading Sun Moon Light Center | Jiading Sun Moon Light Office Building | Yuhua shan |                  |                              |                |                               |                                             |  |
| 2025 | Construction and demolition waste | 9,766                          | 2,048                         | 56                                     | 32         | 30               | -                            | 11,932         | 22,334                        | 3.85                                        |  |
|      | Household Waste                   | 5,764                          | 158                           | 730                                    | 876        | 540              | 210                          | 8,278          |                               |                                             |  |
|      | Food waste                        | 1,778                          | 29                            | 274                                    | 44         | -                | -                            | 2,125          |                               |                                             |  |
| 2024 | Construction and demolition waste | 9,246                          | 48                            | 2,208                                  | 56         | -                | -                            | 11,558         | 22,304                        | 2.60                                        |  |
|      | Household Waste                   | 5,881                          | 333                           | 587                                    | 876        | 695              | 210                          | 8,582          |                               |                                             |  |
|      | Food waste                        | 1,852                          | 26                            | 241                                    | 44         | -                | -                            | 2,163          |                               |                                             |  |

Note 1: Dinggu Holdings' annual revenue was RMB 5,795.331 million in 2025 and RMB 8,563.661 million in 2024.

Note 2: The total waste data covers Dinggu's operations in Shanghai (Shanghai Sun Moon Light Center, Jiading Sun Moon Light Center, and Yuhua Mountain), Chongqing, and Taiwan. 2024. Starting in 2010, the disclosed data was changed to the company's own total waste volume.

### **Waste Sorting and Reduction**

Building on prior waste-sorting work, implementation has progressed steadily and the results achieved in 2025 were generally maintained. Meanwhile, the Shanghai municipal government strengthened annual inspections of waste sorting at shopping malls in 2025, with multiple inspections conducted by personnel from partner companies. To adapt to the new situation, the property-management department first enhanced communication with government departments at all levels, especially subdistrict offices, to promptly understand the latest government requirements and key points regarding waste sorting and implement improvements quickly. For on-site cleaning staff, we conduct regular waste-sorting training and require strict sorting during waste collection. For businesses, we conduct unannounced inspections to confirm whether trash cans and signs comply with requirements and whether waste is mixed, requiring immediate rectification when problems are found. We have also completed the replacement of trash cans in public areas; the new trash cans use clear, concise single-stream markings to facilitate customer waste sorting. Staff in waste-collection areas are required to strengthen end-of-line inspections, and waste that does not meet the standards must be corrected before disposal.

Waste-Sorting Knowledge Training



## Electronic Management

Dinggu's e-move project, initiated in 2019, implemented multiple electronic-management systems, including a business-management system, BPM, SAP, and other systems. Since the project was launched, SAP has been implemented in Dinggu's Shanghai operations and overseas companies. Electronic operations include online contract signing and stamping, online engineering-contract processes, electronic invoicing, and automatic invoicing functions within the business-management system. The CRM membership system, merchant access, and the optical-operations app remain pending.

In addition, the electronic-management system, together with SD-WAN technology, enhances the information security of the Company's network system. Dinggu expects the digitalization of management systems to reduce paper-document resource consumption while improving data transparency, timeliness, and security, supporting environmental protection and improving work efficiency.

|                                                                                                                                                                                                                              |                                                                                                                                                                                                                                          |                                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Mall and Tenant Management System</b> <ul style="list-style-type: none"> <li>• is included in the management scope of Dapujiao Bridge, Jiading, Chunshen Road, Yuhua Mountain and other malls revenue business</li> </ul> | <b>BPM system System</b> <ul style="list-style-type: none"> <li>• provides employees with reimbursement-related 、 fund settlement forms and front-end payment services such as</li> </ul>                                                | <b>SAP system System</b> <ul style="list-style-type: none"> <li>• enables data integration; electronic data transmission 、 reducing manual intervention.</li> </ul>                      |
| <b>CRM system System</b> <ul style="list-style-type: none"> <li>• enables in-mall marketing, data collection, points redemption, and integrated operations 。</li> </ul>                                                      | <b>merchant tenant communications system System</b> <ul style="list-style-type: none"> <li>• digitally coordinates business operations, enables multi-terminal collaboration, and supports seamless communication switching 。</li> </ul> | <b>DLP system System</b> <ul style="list-style-type: none"> <li>• enables user-side authentication and access, corporate data-leakage prevention, and records of violations 。</li> </ul> |
| <b>Drawing Review Platform</b> <ul style="list-style-type: none"> <li>• Reviews tenants' renovation drawings and manages construction progress 。</li> </ul>                                                                  | <b>Electronic Invoices</b> <ul style="list-style-type: none"> <li>• Integrates output invoices 、 Automatically issued and distributed by the mall and tenant management system 。</li> </ul>                                              | <b>Reporting Platform</b> <ul style="list-style-type: none"> <li>• Builds a data center and uses Tableau to display and analyze various types of data 。</li> </ul>                       |

## Shopping Mall Operation and Management

### Pre-construction preparation with renovation tenants

- Requires submission of MEP requirements, design drawing, tenant data, contractor data, renovation materials list details and project schedule and related materials, to understand related construction risks.

### Encourages signing of construction commitments

- Promotes signing of the "renovation construction commitment" and "secondary renovation construction using green and environmentally friendly materials commitment", to ensure construction quality.
- 2025 In [year], Shanghai Sun Moon Light Center had a total of 83 new tenants (excluding renewing tenants); among them, the number of tenants signing the "Renovation Construction Commitment" and "Commitment to the Use of Green and Environmentally Friendly Materials in Secondary

We have identified the following indoor environmental risks and sources and have developed corresponding protective measures:

| Environmental risks | Source of production                                                                                         | Management Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Dust                | Dust is generated during equipment removal, partition wall construction, wall painting, and other processes. | <ul style="list-style-type: none"> <li>● Before construction begins, a closed construction enclosure should be erected to reduce dust dispersion.</li> <li>● Use water spray appropriately during construction to reduce dust.</li> <li>● Transport vehicles are prohibited from leaving the construction site without being washed or with mud clinging to them.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Noise               | Using equipment to carry out large-scale projects or loading tasks                                           | <ul style="list-style-type: none"> <li>● Use basic mechanical equipment and technology.</li> <li>● Add noise reduction measures, such as using static pressure piles.</li> <li>● Strictly adhere to nighttime construction regulations.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Air pollution       | Harmful gases are emitted from materials such as paints, coatings, and furniture.                            | <ol style="list-style-type: none"> <li>1. Require merchants to sign a "Decoration and Construction Commitment Letter" and a "Commitment Letter for the Use of Green and Environmentally Friendly Materials in Secondary Decoration and Construction," and to provide a detailed list of decoration materials, including boards, paints, coatings, and interior furniture.</li> <li>2. If businesses do not use environmentally friendly materials, the mall property management has the right to stop construction.</li> <li>3. Indoor air quality is tested by a nationally qualified testing agency to monitor formaldehyde, benzene, TVOC, and other indoor-air pollutants to determine whether levels exceed the standard.</li> <li>4. When air quality testing is conducted during the completion and acceptance of renovation projects in the future, the indoor space must be ventilated throughout the entire process.</li> </ol> |

## Green Office

Dinggu advocates a green office philosophy, establishing an "Office Green Policy" and promoting it among employees. Employees play a crucial role in advancing a green office. In addition to being direct implementers of the policy, they are responsible for monitoring and providing feedback on its implementation, promptly identifying and addressing any issues to ensure the green measures are effectively applied. Dinggu hopes all employees will "not refrain from doing good because it is small," starting with small acts of energy conservation in their daily lives,

cherishing every unit of electricity, every drop of water, and every sheet of paper, thereby reducing company operating costs and creating a healthier, more efficient work environment.

Dinggu allocates office-supplies procurement costs to each department, cultivates good resource-conservation habits among colleagues, and makes waste sorting a routine part of operations, further improving the recycling rate of recyclable waste such as wastepaper and cardboard boxes and promoting resource regeneration. As the Company's business continues to grow, the number of documents requiring stamps from various departments is gradually increasing. To save resources and control office costs, Dinggu advocates the use of recycled stamps. Regarding paper reuse, employees are encouraged to avoid using paper unless absolutely necessary and to use the double-sided printing and color-copying functions. In 2025, Dinggu's consumption of printing consumables was 45% lower than the previous year, and printing-paper consumption was 6% lower. In the future, Dinggu will continue to improve and strictly implement green-office energy-saving measures to reduce the office carbon footprint year by year.

Office Green Policy

| Water Conservation                                                                                                                                                   | Electricity Conservation                                                                                                                                                                                                                                                                                                          | Office Supplies Conservation                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>1. Install water-saving equipment throughout the property.</div> <div>2. Inspect water meters every day.</div> <div>3. Use recycled water for irrigation.</div> | <div>1. Do not use air conditioners, electric heaters, or other electrical appliances when not needed.</div> <div>2. Turn off lights when leaving the office or other areas.</div> <div>3. Use Class 1 energy-efficient appliances and LED lighting; turn off printers, refrigerators, and other equipment when not in use.</div> | <div>1. Promote paperless offices and encourage employees to use company computers for work; enable automatic screen lock.</div> <div>2. Print only when necessary; use double-sided printing and reuse single-sided paper.</div> <div>3. Use electronic signatures, electronic forms, and electronic approvals where possible to reduce paper use.</div> <div>4. Reuse envelopes and other office supplies; encourage employees to bring and use their own cups.</div> |

Green operation demonstration sites: Shanghai Sun Moon Light Center and Jiading Sun Moon Light Center

Dinggu has designated the Shanghai Sun Moon Light Center and its Jiading office area as demonstration sites for green operations. With a focus on smart energy conservation and employee well-being in the design, they provide environmentally friendly, energy-efficient, comfortable, and safe office spaces for employees. Sun Moon Light Phase II: By optimizing the building's orientation and façade design, improving natural lighting efficiency, configuring efficient electromechanical systems, and reducing the heat island effect through rooftop greening and platform gardens, a city complex that combines commercial vitality with environmental sustainability will be created.

Shanghai Green Office Area Jiading Project Public Area

3.4 Climate Change Management

With global warming becoming increasingly pronounced, Dinggu deeply recognizes that climate change is an urgent global issue. In its latest global risk report, the World Economic Forum (WEF) identified "extreme climate events," "major changes in the Earth system," "biodiversity loss and ecosystem collapse," and "natural resource scarcity" as the four major global risks for the next decade. These risks are all closely related to climate change, highlighting the threats they pose to businesses and the economy.

To address these challenges, governments worldwide have actively promoted mandatory regulations requiring companies to conduct financial impact analyses of climate-related risks and opportunities in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) framework published by the Financial Stability Board (FSB). Taiwan's Financial Supervisory Commission (FSC) has also required listed companies to disclose climate change-related information affecting the company in their annual reports since 2024, demonstrating a proactive response and effective governance of climate issues.

While pursuing corporate development, Dinggu also focuses on green innovation and environmental protection and is committed to responding to the challenges of climate change through appropriate management strategies and measures. The company is evaluating and integrating relevant ESG elements to ensure that its operations achieve a balance between enhancing corporate responsibility and environmental protection. Following the recommendations of the TCFD, we have conducted climate-related risk and opportunity assessments and established comprehensive governance, strategy, risk management processes, and indicators, all of which are incorporated into our annual sustainability report. Moving forward, we will continue to conduct financial impact analysis, develop response strategies, and set management objectives to enhance Dinggu's climate governance capabilities and resilience. This aims to mitigate the physical and transitional risks of climate change to the company's operations and actively seize related business opportunities, demonstrating our efforts and commitment to addressing climate change.

## **Climate Governance**

The Board of Directors of Dinggu is the highest decision-making and oversight body for climate-related issues. In November 2022, the Board authorized the establishment of the "Sustainable Development and Risk Management Committee." The committee consists of four directors (including three independent directors), and the General Manager serves as its convener. The committee is responsible for promoting the development of Dinggu's policies, guidelines, strategies, and implementation plans related to sustainable development and climate change risk management, as well as for reviewing, tracking, and revising their implementation status and effectiveness.

The Sustainable Development and Risk Management Committee has two subcommittees: the Sustainable Development Subcommittee and the Risk Management Subcommittee. The Sustainable Development Subcommittee is responsible for setting goals, strategies, and implementation plans related to climate issues, while the Risk Management Subcommittee is responsible for assessing and controlling climate-change risks and regularly reporting to the Committee on the implementation status, progress, and effectiveness of its work.

The Sustainable Development and Risk Management Committee shall report to the Board of Directors at least once a year and accept the Board's supervision and advice. Beginning in 2025, the Board shall report annually on the implementation of climate-change-related matters, including the establishment of the Sustainable Development and Risk Management Committee, related sustainable-development strategies and implementation principles, the inventory and planning of carbon-inventory projects, future implementation timelines, and related projects. Furthermore, Dinggu is among the first listed companies to adopt the IFRS Sustainability Disclosure Standards and has complied with the Taiwan Stock Exchange's "International Financial Reporting Standards (IFRS) Sustainability Disclosure Guidelines Implementation Plan." The implementation schedule has been completed, IFRS S2 has been adopted, and quarterly reports have been submitted to the Board of Directors. The first and second phases of work were completed and submitted to the Board in 2025. A trial version of the sustainability chapter of the annual report will be prepared in 2026, and the report will be published in 2027.

## **Climate Risk and Opportunity Management**

In November 2022, Dinggu's Board of Directors adopted the "Risk Management Measures" to identify potential operational risks, assess and classify existing and potential risks, and determine the nature of the risks for further measurement, monitoring, and management. The identified risk sources include five major categories: strategic risks, operational risks, financial risks, hazard risks, and other risks, including climate change.

Based on the "Risk Management Regulations," and referencing the TCFD's climate-related financial disclosure recommendations, ISO 14090 Adaptation to climate change, and the characteristics of climate risks and opportunities, Dinggu has established an appropriate process for identifying and managing climate risks and opportunities.

#### Dinggu's Climate Risk and Opportunity Identification and Management Process

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Collection of Potential Climate Issues    | Refer to TCFD Climate-Related Financial Disclosure Recommendations and Guidelines. Based on the company's development strategy, industry characteristics and trends, local regulations of the operating locations, geographical characteristics, etc., perform a screening and evaluation of climate risks and opportunities.                                                                                                                                                                                                                                                                                                                                                                                  |
| Measurement of the Impact on Dinggu       | A cross-departmental seminar on climate change risk and opportunity assessment was held to discuss the potential impact of various risk and opportunity issues on Dinggu. Each department assessed the likelihood and severity of each risk and opportunity issue through a questionnaire, and determined the short-term (0–3 years), medium-term (3–10 years), and long-term (10 years) impacts at the above time points to further develop short-, medium-, and long-term strategies for responding to risks and opportunities.                                                                                                                                                                              |
| Materiality Analysis and Confirmation     | Analyze the assessment questionnaires from various departments to evaluate risks based on "probability" and "severity of impact". Classify items as Value/Opportunity to decide whether to accept risks or pursue opportunities. The classification identifies significant risks and opportunities.                                                                                                                                                                                                                                                                                                                                                                                                            |
| Financial Shock Path and Projection       | Based on the identified significant risks and opportunities, the potential financial impacts of climate change on Ding Gu are estimated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Formulation of Countermeasures            | Based on the identification and classification of risks and opportunities and the results of financial-impact projections, a priority order, control standards, handling measures, restrictions, and exceptions are formulated for each risk and opportunity. Prevention, early-warning, response, crisis-management, and operational-sustainability plans are established. Each relevant business unit monitors the control and improvement of various risks. If there is significant exposure, the risk-management team is notified immediately. Depending on the nature and degree of the risk, major risk events are reported to the Sustainable Development and Risk Management Committee when necessary. |
| Goal Setting and Results Tracking         | Based on the results of its significant-risk and opportunity assessment and its sustainable-operation goals, Dinggu uses electricity consumption, water consumption, waste volume, greenhouse gas emissions, and the proportion of green and recycled building materials used as key climate-change performance indicators. It sets a baseline year and target performance, conducts follow-up reviews, and formulates necessary measures.                                                                                                                                                                                                                                                                     |
| Information, Communication, and Reporting | Regularly disclose Dinggu's progress in climate governance and the performance and results of management of mitigation and adaptation; maintain effective channels of communication and coordination with internal and external stakeholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

## Climate risk and opportunity assessment related to Dinggu

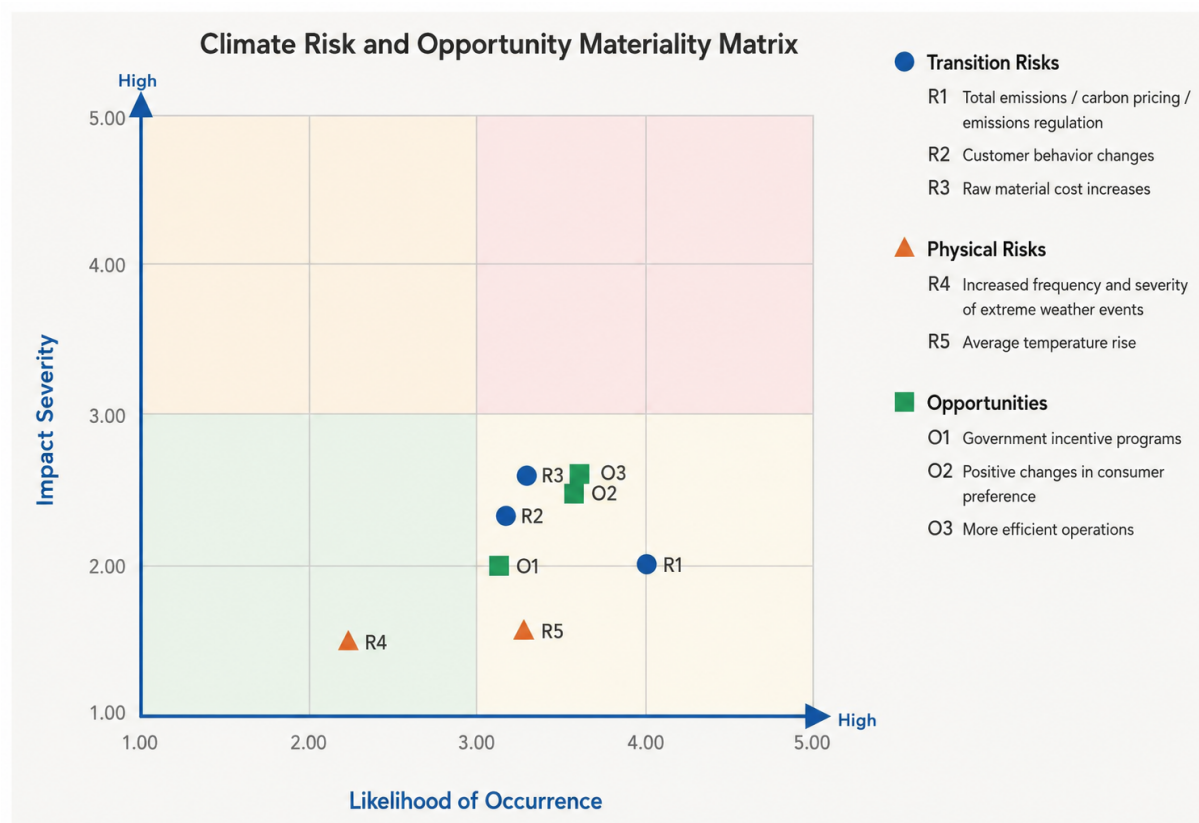
In 2025, Dinggu analyzed the current operational status of each department based on the Company's development strategy, industry characteristics and trends, local regulations, and the geographical characteristics of its operating locations, and compared the results with the climate-risk and opportunity survey conducted by the Company in 2024. The assessment results were not significantly different from the previous year. The relevant climate-risk and opportunity assessment identified three transition risks, two physical risks, and three opportunity issues, as explained below.

| Types of Climate Risks and Opportunities |                          |                                       | Influencing Context                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Value Chain Impact                     | Impact period            |
|------------------------------------------|--------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------|
| Transition risks                         | Policies and Regulations | Total carbon tax / carbon fee control | Mainland China currently operates a pilot carbon market and a national carbon market, while Taiwan is introducing a carbon-fee mechanism. The introduction of a carbon fee in 2025 may lead to increased operating costs for electricity and building materials. If companies fail to reduce greenhouse gas emissions effectively and comply with government regulations, they may have to pay applicable fees or purchase carbon credits, resulting in additional operating costs. | Upstream supply chain (self-operated)  | Mid-term (3-10 years)    |
|                                          | Market                   | Customer behavior change              | If the company fails to cater to consumer preferences, consumers may switch to purchasing products from other builders, resulting in reduced revenue.                                                                                                                                                                                                                                                                                                                               | Self-operated and downstream customers | Mid-term (3-10 years)    |
|                                          | Market                   | Increased raw material costs          | During the low-carbon transition, electricity and traditional building material prices may increase, leading to higher operating and construction costs.                                                                                                                                                                                                                                                                                                                            | Upstream supply chain (self-operated)  | Short-term (0 - 3 years) |
| Real risk                                | Chronic                  | Average temperature rise              | Rising average temperatures may lead to increased electricity consumption, reduced foot traffic in shopping malls, higher operating costs, and decreased revenue. The construction industry may experience longer construction times or incur high-temperature allowances due to elevated outdoor temperatures, thereby increasing construction costs.                                                                                                                              | Self-operation                         | Mid-term (3-10 years)    |

|             |                          |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                        |                              |
|-------------|--------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------|
|             | acute                    | The severity and frequency of extreme weather events are increasing. | Extreme weather events may force properties and shopping malls to suspend operations, resulting in reduced revenue. Damage to equipment may lead to property loss, asset impairment, and increased maintenance and repair costs. If the threat of extreme weather events increases in a particular region, related insurance premiums may rise. Extreme weather events may also disrupt the transportation of raw materials for construction projects, causing project halts or delays and reducing the assessed value of collateral for company loans, thereby affecting the loan-to-value ratio or incurring higher funding costs. | Upstream supply chain, Self-operation  | Short term (0 - 3 years)     |
| Opportunity | Policies and Regulations | Government Incentive Mechanism                                       | Comply with government policies on energy conservation and carbon reduction; secure rewards or subsidies; increase non-business income; and provide subsidies for projects that meet the standards for green building demonstration.                                                                                                                                                                                                                                                                                                                                                                                                 | Self-operation                         | Mid-term (3-10 years)        |
|             | Products and Services    | Responding to Changing Consumer Preferences                          | In response to increasing market demand for environmentally friendly buildings, including building energy efficiency, green buildings, and renewable-energy integration, we will develop near-zero-energy buildings, invest in green buildings, and renovate existing buildings to expand business-development opportunities and increase rental premiums, thereby increasing operating income.                                                                                                                                                                                                                                      | Self-operated and downstream customers | Mid-term (3-10 years)        |
|             | Resource Efficiency      | Toward More Efficient Operations                                     | Adding high-efficiency or energy-saving equipment to existing buildings promotes energy conservation, improves operational efficiency, and reduces energy-resource consumption.                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Self-operation                         | long-term (10 years or more) |

## Identifying the Significance of Climate Risks and Opportunities

Based on the probability and impact of various risks and opportunities, Dinggu classifies risks and creates a severity matrix. According to the analysis results, we prioritize two major risks requiring close attention: increased raw-material costs and rising average temperatures. Developing new markets was identified as a significant opportunity. We conduct impact analyses and formulate management responses.



## Significant Risk and Opportunity Impact Assessment and Response Measures

Based on the assessment results regarding the significance of climate-related risks and opportunities, Dinggu prioritizes analysis of the top three factors. For these risks and opportunities, the Company assesses their potential financial impact on Dinggu based on historical data and available information and formulates appropriate response measures. The results of the related analysis do not represent actual occurrences; they are provided solely as a reference for evaluating the Company's management of climate issues.

| Transformation risks    |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Market Risk             | Raw material costs rose.                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Impact Path and Effects | In 2020, at the United Nations General Assembly, mainland China declared the goals of peaking carbon emissions before 2030 and achieving carbon neutrality before 2060. To effectively reduce carbon emissions, mainland China launched carbon-emissions trading pilot programs in provinces and cities in 2011 and launched the national carbon-emissions trading system (ETS) in 2017. Online trading officially began in 2021. During |

|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | the low-carbon transition, electricity prices and traditional building-material prices may increase, leading to higher operating and construction costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Climate Context   | 1.5°C Net Zero Transformation Path                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Financial impact  | <ul style="list-style-type: none"> <li>● Real estate construction:<br/>In 2010, China shifted from a dual-control mechanism for energy consumption to a dual-control mechanism for carbon emissions and from production restrictions to an efficiency-oriented approach, while continuously improving its carbon-emissions statistics and accounting system. In 2018, the steel, cement, and aluminum-smelting industries were officially included in the national carbon-emissions trading market. However, affected by the sluggish real estate market and weak demand, even with official anti-involution policies and off-peak production-control measures in the second half of the year, cement prices remained weak and stable, and steel overcapacity remained severe, with no significant rebound. Affected by the sluggish real estate market, Dinggu has no plans to launch new projects in the short term.</li> <li>● Shopping-mall operations:<br/>The power-generation industry has been incorporated into mainland China's national carbon-emissions trading system (ETS). The annual electricity price per unit at our two shopping malls in Shanghai is expected to increase by approximately [percentage missing] 5 – 12% by 2022. Based on 2025 as the reference year, linear extrapolation to 2030 indicates that total annual electricity consumption will be higher than the reference level.</li> </ul> |
| Adaptive Response | <ul style="list-style-type: none"> <li>■ Regularly conduct price-forecast analyses for bulk raw materials.</li> <li>■ Energy conservation goals can be effectively achieved through retrofitting energy-saving equipment and enhancing operational management.</li> <li>■ Based on electricity consumption periods (peak and off-peak hours), the operation times of large equipment are adjusted to reduce energy consumption and carbon emissions without affecting normal operations.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

| Real risk               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acute risk              | Average temperature rise                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Impact Path and Effects | <ul style="list-style-type: none"> <li>● China Climate Change Blue Book (2025). The report, titled “China Climate Bulletin (2019 – 2020),” shows that the annual average surface temperature in mainland China is exhibiting a significant upward trend. According to the report, the national average annual temperature in 2025 was 10.9°C, and 2024 marked the highest number of days on record, tying previous records. The rise in average temperature has led to increased air-conditioning electricity consumption and higher electricity and operating costs. According to the “Regulations Governing Heatstroke Prevention and Cooling Measures,” a maximum daily temperature reaching [a certain threshold] is considered a [certain condition]. Temperatures above 35°C require a high-temperature allowance for outdoor workers; when temperatures reach [temperature threshold] °C, a high-temperature allowance should be provided. When the temperature exceeds 40°C, outdoor work should be suspended for the day, which may extend the construction period and increase operating costs.</li> </ul> |
| Climate Context         | Meteorological and Temperature Data                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Financial impact        | <ul style="list-style-type: none"> <li>● Real estate construction: Our projects are concentrated in Shanghai and Kunshan, Jiangsu, where local governments have established relevant regulations. Between June and September, daily high temperatures can reach 35°C. During this period, outdoor workers receive a monthly allowance of RMB [amount missing]. The workforce for our projects is employed by outsourcing companies. During the past three years, our Company has not incurred additional expenses from outsourcing companies related to high-temperature allowances or work stoppages. Our Company will continue to monitor the potential operational and financial impacts of high-temperature risks.</li> <li>● Shopping-mall operations: In 2025, the average monthly temperature in Xujiahui District, Shanghai, reached 31.9°C, and the number of consecutive high-temperature days reached</li> </ul>                                                                                                                                                                                          |

|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | 27. During this period, Shanghai broke its own record of 18 consecutive high-temperature days, the longest streak recorded since meteorological records began. Annual electricity consumption in the Shanghai area in 2025 was approximately 5% higher than in the same period of the previous year. Furthermore, for three consecutive years, electricity consumption has increased by more than [amount missing] compared with the previous year. |
| Adaptive Response | <ul style="list-style-type: none"> <li>■ The mall's air-conditioning systems are regularly maintained and repaired to ensure they operate at their highest energy efficiency ratio.</li> <li>■ Dinggu plans to implement a building intelligence (BA) control system renovation plan, which will enable it to achieve energy-saving goals while maintaining the comfort of the shopping mall.</li> </ul>                                            |

| Opportunity                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Product and Service Opportunities | Developing New Markets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Impact Path and Effects           | In response to demand for electric vehicle charging and in line with sustainability trends, Shanghai Sun Moon Light Center has installed charging stations in its parking lot and uses China Merchants Bank's platform for fee settlement. These convenient facilities can attract customers and generate additional revenue, thereby increasing operating income.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Climate Context                   | 1.5°C Net Zero Transformation Path                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Financial impact                  | <p>● Shopping-mall operations: Shanghai Sun Moon Light Center has a total of 90 charging stations; under normal year-round use, the project is estimated to generate annual revenue of NT\$2,210,000. The Shanghai ASE Phase II project has 96 charging stations. Upon completion in 2025, annual revenue is estimated at approximately NT\$1.5 million / RMB 3,210,000.</p> <p>With policy support, the market share of new-energy vehicles in mainland China has grown rapidly, reaching 68.4% in 2025 and projected to approach 70% in 2026. According to recent statistics, the utilization rate of charging stations at the Shanghai Sun Moon Light Center is 57.64%.</p> <p>As new-energy vehicles become more prevalent, charging-station utilization may increase further. If the utilization rate reaches 70%, annual revenue is estimated at approximately NT\$3,170,000.</p> |
| Adaptive Response                 | <ul style="list-style-type: none"> <li>● Normally, use "Cloud Fast Charging" for slow charging and "Star Platform" for fast charging; you can check the operating status in the background.</li> <li>● In the event of equipment failure, promptly contact the maintenance unit.</li> <li>● Regularly inspect and maintain the charging piles, including cleaning, repair, and replacement of parts, to ensure proper operation and prolong service life.</li> <li>● Implement necessary safety measures, such as protection devices to prevent battery overheating or short circuits, and appropriate fire-protection facilities, to ensure the safety of the charging process.</li> </ul>                                                                                                                                                                                             |

Note: The results of the climate-related financial impact analysis may vary due to factors such as the scope of evaluation, scenario assumptions, data scope, and data availability. The results do not represent the company's actual situation, and the applicability of the information should be carefully evaluated before use.

## Indicators and Goals

Dinggu uses electricity consumption, greenhouse gas emissions, and the proportion of green and recycled building materials used as key climate-change performance indicators, reviewing achievement status annually and setting targets. For the 2026 and 2030 goals and related performance targets, please refer to the "1.1 Sustainable Development Vision—Dinggu Sustainable Goals" section of this report. For historical energy-resource use and

greenhouse gas emissions, please refer to the “3.3 Green Operations—Energy Resource Management” section of this report.

Since 2022, Dinggu has regularly reported the progress of its greenhouse gas (carbon) inventory to the board of directors on a quarterly basis. In accordance with the sustainable development path for listed companies, the parent company began due diligence and confirmation in 2023. Due diligence of the subsidiaries included in the consolidated financial statements, covering major items, was completed in 2025. By 2026, due diligence of all consolidated financial statement subsidiaries for 2025 had been completed. Confirmation work will be carried out successively in accordance with the timeline stipulated by the competent authorities.

## 4. Quality builds sustainable cities

|                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br> | <p>We strive to achieve the United Nations Sustainable Development Goals by creating inclusive, sustainable buildings and facilities that are integrated with urban development, enhancing participatory, comprehensive, and sustainable community planning and management capabilities, promoting positive economic, social, and environmental connections in urban development, and providing safe, inclusive, accessible, and green housing and public spaces for all.</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### Chapter Highlights

- 2025Nian Ding Gu has not received any complaints regarding the leakage of customer privacy information, nor has it experienced any violations of customer privacy or omission of important data.
- 2025The overall satisfaction rating for the Shanghai Sun Moon Light Center in 2018 was [percentage missing].98.42%, of which operations management reached100% satisfaction rate; the overall satisfaction rate of Jiading Sun Moon Light Center is %.98.03%, with operational management satisfaction also reaching %.99.80%
- 2025Dinggu's local procurement amount accounted for a significant portion of its total procurement in 2018.96.25%

A construction company's success depends on the quality of its project design, effective project marketing and compliance with relevant regulations, coordinated and supervised contractor management, and the establishment and maintenance of customer relationships. Excellent design attracts clients, compliance with marketing and regulations protects client rights, effective contractor management ensures construction quality, and customer relationship management fosters long-term cooperation and loyalty. These factors collectively drive Dinggu's development. We value and have established sound management policies to ensure the effective operation of the aforementioned projects and achieve steady business growth.

## 4.1 Design that returns to its original purpose

Dinggu's design philosophy and positioning embody the company's core values and brand image, shaping its unique style and characteristics, thereby enhancing its market competitiveness. Green design caters to today's societal demand for environmental protection, helping to reduce the consumption of natural resources and environmental pollution, while simultaneously improving building energy efficiency and user comfort. Designing according to consumer needs effectively meets customer expectations and preferences, increasing customer satisfaction and loyalty, and promoting long-term cooperation and positive word-of-mouth.

### New urban living spaces

With increasing emphasis on sustainability and rapid economic growth, consumers are no longer solely focused on durability when choosing a home. They are also paying closer attention to factors such as environmentally friendly materials, energy-saving practices, convenience, and health and safety. Dinggu is responding to this trend by promoting green design and improving energy efficiency to provide consumers with well-lit, high-quality, and healthier living environments, creating a balance between industrial and environmental sustainability.

Dinggu creates one-stop urban living spaces that align with two main themes: "responding to consumer needs" and "complying with government urban development policies." These urban spaces encompass all aspects of life, including food, clothing, housing, transportation, and leisure and entertainment. We assist urban development with forward-thinking product design, and building on the success of our one-stop living space in Shanghai's Sun Moon Light Center, we extend this experience to other emerging development areas. We meticulously craft residential, commercial, and office buildings, creating superior service experiences for our clients.



As the first real estate developer primarily engaged in mainland China real estate and listed on the Taiwan Stock Exchange, Dinggu firmly believes that the quality of its products and services is closely related to its customers and society. Therefore, we are committed to continuously improving the quality of our products and services with sincerity, striving to provide customers with warm and comfortable residences, efficient and convenient office spaces, and relaxing and stylish public spaces. We actively expand communication channels with customers, regularly compile service satisfaction statistics, and ensure the security of data and customer information.

## Excellent product positioning

Dinggu deeply understands the needs of its target customer group, and through forward-looking overall planning and precise product positioning, ensures that every stage, from initial preparation and design to project management, is closely integrated with the development direction of the local city..

Dinggu's real estate development strategy focuses on development prospects, market demand, consumer cost-effectiveness, and promoting urban development. For example, it builds brand-new elevator high-rise residential and commercial centers in old areas, integrates the surrounding public transportation system, and designs a large number of public spaces. In addition to improving the quality of life and convenience of the people, it also promotes the vitality and development of the local area.

### Dinggu Product Development Strategy



As times and policies change, we continuously adjust our operating strategies to enable our customers and consumers to create more compelling stories starting with the Group's products and services. Dinggu is committed to the harmonious coexistence of humanity and nature, actively cooperating with local government development plans to promote green development, and seeking green transformation and ecological improvement in all aspects of our business.

## Comprehensive design considerations

Site selection is the first step in development and construction. In its land selection process, Dinggu strictly adheres to the laws and regulations of the Chinese government regarding the real estate industry, including procedures for reviewing, issuing, approving, and supervising relevant licenses and permits. Internally, Dinggu follows strict site selection principles to ensure the rationality of land selection and its alignment with the company's operational and development needs. Before commencing development, we conduct a comprehensive analysis, including developing detailed project proposals and feasibility reports, conducting land environmental impact assessments, traffic environmental impact analyses, energy conservation assessments, and social stability risk assessments. Through multi-faceted and in-depth analysis, we ensure the rationality of the development plan.

### Dinggu Site Selection Principles

#### Avoid environmental impacts

- Avoid critical ecological habitats and ecologically sensitive areas

#### Create a green environment

- Adopt sustainable public works as construction policy, targeting energy efficiency, carbon reduction and environmental sustainability

#### Align with city development strategy<sup>Note1</sup>

- Reduce improper land development to avoid surplus housing and waste of social resources

Note1: The current site selection principles do not yet include nearby public infrastructure, service and economic centers in the evaluation mechanism, nor are there any cases of using the land reclaimed for construction or building houses, nor are there any intensive development projects.

In the design and management of commercial and residential projects, Dinggu fully considers the individual needs of different types of customers, paying particular attention to the needs of the elderly and disabled. We provide facilities such as barrier-free ramps and elevators to ensure convenience and comfort for them. In addition to learning from advanced construction experience abroad, we continuously collect feedback from residents and customers to refine our projects.

Regarding the shopping mall, to provide customers with the most enjoyable shopping experience, we meticulously designed the partitioning of different types of stores, while carefully monitoring various details that affect the shopping experience. For example, we have formulated individual design regulations for the lighting of different types of shops within the mall. In order to create most suitable consumers, the visual experience.

In addition, on-duty personnel are responsible for fire prevention inspections and fire safety education, implementing a 24-hour on-duty system to build a solid protective net for the safety of community residents. Our dedication has been widely recognized, and the ASE Safety Department was awarded the title of Advanced Collective in Fire Safety Work in 2024 by the Huangpu District Safety Production Committee and the Fire Safety Professional Committee. Furthermore, the ASE Safety Department has been selected as an Advanced Collective in Fire Safety Work in Huangpu District for six consecutive years. Another reason 2025 No selection process was conducted locally that year, therefore no selection results were available.

## 4.2 Reassuring Protection

The buildings and residences provided by the construction industry are directly related to consumers' quality of life and residential safety. Dinggu regards product quality as the core of its business. To ensure high-quality output, we adhere to strict quality control standards and pay attention to every link in the value chain. Dinggu adopts a "chain-style" quality control model, meticulously overseeing every detail of the product value chain from design and development, construction, acceptance, and subsequent property services, ensuring that we provide consumers with the best and safest products and services.



| Major Theme Name                                   | Customer health and safety                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and importance to the organization    | DingguWe strictly adhere to safety regulations related to our construction projects and investment properties, ensuring that building facilities meet fire safety, structural, and equipment safety standards. This protects the health and safety of our customers and tenants, reduces accident risks, and safeguards our company's reputation and sustainable operation..                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Management Policy                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Actual and potential positive and negative impacts | <p>Frontal impact:</p> <ol style="list-style-type: none"> <li>1.Implement strict quality control and final acceptance procedures for construction projects to ensure that delivered properties meet safety standards, thereby enhancing customers' sense of security and satisfaction..</li> <li>2.Based on the actual situation of property management, public facilities and equipment are regularly maintained to ensure the personal safety of residents and businesses during daily use..</li> </ol> <p>Potential negative impacts:</p> <ol style="list-style-type: none"> <li>1.If the products or facilities in the project have safety defects, it may lead to customer complaints, appeals, or legal proceedings, affecting the company's reputation and finances..</li> <li>2.Unexpected equipment malfunctions may endanger customer safety, resulting in compensation losses and legal liabilities for the company..</li> </ol> |
| Management strategy                                | <ul style="list-style-type: none"> <li>• The construction quality control and safety acceptance of the properties are carried out in accordance with laws and regulations, and it is confirmed that they meet the safety standards for fire protection, structure, etc. before handover..</li> <li>• Regular safety inspections and maintenance of equipment should be carried out on investment properties, and various property safety management methods and emergency response procedures should be formulated..</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                             |

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                            | <ul style="list-style-type: none"> <li>To avoid customer complaints or penalties arising from safety oversights in construction projects and investment properties, thereby affecting business and market reputation..</li> <li>Establish a customer health and safety incident reporting mechanism to ensure timely handling and tracking of abnormal situations for improvement..</li> </ul>                                                                                                                                                                                                                                                                            |
| Policy/Commitment          | DingguWith years of experience in real estate sales and investment property services, we are committed to prioritizing customer health and safety. We ensure our projects meet all relevant safety regulations and standards, continuously strengthen facility safety maintenance and management for our investment properties, and conduct fire safety, public security, and other safety inspections as required by local authorities to protect the health and safety of our customers and tenants during use..                                                                                                                                                        |
| Target                     | <p>short term:<br/>The project implements safety inspections during the sales and handover process, continuously optimizes the handover SOP process, and strengthens equipment safety management in investment property leasing to ensure the normal operation of facilities and protect customer safety..</p> <p>Medium to long term:<br/>Focusing on building safety and healthy living trends, we plan and design (including construction) products that meet safety standards from a customer health perspective. Our investment properties continuously improve facility safety quality, strengthen safety management, and maintain customer trust and loyalty..</p> |
| Action Plan                | When promoting the sales of new properties and the leasing of investment properties, ensure that the relevant contract terms comply with laws and regulations. For new property sales, prioritize customer satisfaction and safety upon handover. For investment property leasing, strengthen property engineering management, ensure the safe operation of equipment and fire safety, improve service management quality, and protect customer health and safety..                                                                                                                                                                                                       |
| Status of goal achievement | Through internal management regulations and a three-tiered supervision system, Dinggu Construction has ensured that its products, services, and operations comply with all relevant laws and regulations, and that there have been no violations in the sales of its construction projects over the past three years.Regular equipment maintenance and safety checks should be performed on investment properties to ensure customer safety..                                                                                                                                                                                                                             |
| Complaint mechanism        | B1Property Customer Service Center Window, Merchant Connect, Property Department Meetings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Resources                  | Sales Department, Engineering Department, Property Management Department                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Evaluation mechanism       | The project sales process must be thoroughly audited and verified internally.(Including signing the contract and handing over the property)The project acceptance process ensures that the engineering department has fulfilled its repair obligations. For investment real estate projects, relevant units hold monthly management improvement meetings and conduct annual customer satisfaction surveys as a reference for improving project quality.                                                                                                                                                                                                                   |

\*No events or business relationships involving this major theme actually occurred this year that had a negative impact.

Construction quality control

Dinggu's business model involves outsourcing engineering projects to general contractors, who then subcontract the work to smaller contractors. Therefore, we select our general contractors using stringent standards, and a panel of professional experts conducts comprehensive evaluations and reviews of potential contractors. For details on how Dinggu evaluates its contractors, please refer to section "4.3 Building Sustainable Partnerships".

To ensure that contractors comply with the Group’s construction safety and hygiene regulations, we have signed the following documents with all general contractors:

| Comprehensive General Contractor Evaluation |                                   | Required General Contractor Documents                           |  |
|---------------------------------------------|-----------------------------------|-----------------------------------------------------------------|--|
| ✓ Professional competence                   | ✓ Willingness to cooperate        | ✓ Workplace Safety Responsibility Agreement                     |  |
| ✓ Past performance                          | ✓ Credit record                   | ✓ Civilized Construction Responsibility Agreement               |  |
| ✓ Company reputation                        | ✓ Safety and production assurance | ✓ Public Security and Fire Safety Responsibility Agreement      |  |
|                                             |                                   | ✓ Environmental Objectives and Requirements During Construction |  |
|                                             |                                   | ✓ Cleaning Agreement                                            |  |

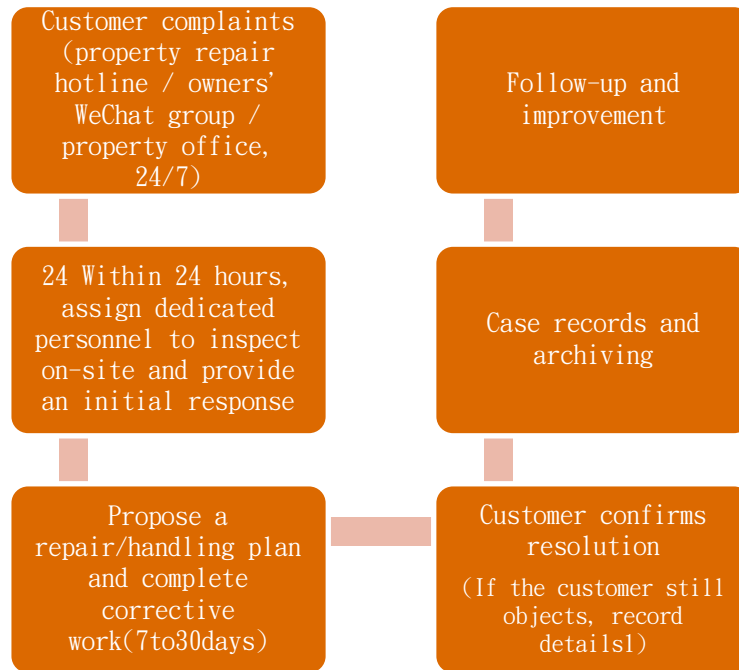
During project construction, Dinggu conducts rigorous quality assessments, encompassing, but not limited to, various indicators such as the type, specifications, and performance of building materials. We conduct joint acceptance inspections with the design, surveying, construction, supervision, and engineering units to ensure the project meets standards. Upon completion of the acceptance inspection, we issue an "Engineering Quality Assessment Report," recording the assessment results and relevant information, and continuously monitor potential risks and hazards, adjusting and optimizing building performance. For example, in the Sun Moon Light Center Phase II project, we centrally located water meter rooms and electricity meter rooms to ensure water and electricity safety.

Project Sales and Signage

Dinggu provides objective, clear, and accurate information to protect consumers' right to know. In accordance with regulations such as the "Real Estate Sales Management Regulations" and the "Advertising Law of the People's Republic of China," Dinggu has established management processes and contract templates for project sales, covering leasing and joint sales, to ensure that product information is accurately conveyed to consumers and to avoid misleading or ambiguous situations.,2025In [year], the company controlled a total of [number] construction sites.4Pens, and two other community sales cases.No houses were delivered during that year..

To ensure the health and safety of customers and to conduct accurate marketing, Dingding has a comprehensive consumer protection policy. Before any sale, the company legally completes the sales plan declaration and obtains a "Pre-sale Permit," incorporates the sales terms into the "House Purchase and Sale Contract," and uploads them to the "Shanghai Online Real Estate" platform for management.During the sales processInformation disclosure and online contract signing will be conducted in accordance with the approved content.Dinggu has strict requirements for planning models and showrooms. In addition to providing consumers with a home-buying guide to help them understand various equipment manufacturers and community management regulations,After the sale, the house will be delivered and inspected according to the agreed delivery time and standards.We also provide training for our sales staff and management team to ensure they understand the legal knowledge and risks.2025Nian DingguShanghai Minglong Construction Development Co., Ltd. has two sales contract dispute lawsuits.,One of the cases was heard during the second instance trial.,A settlement has been reached between the two parties through court mediation..

The company has established multiple complaint channels (as shown in the diagram below) to continuously improve service quality and protect customer rights.



Note1:If the customer still has objections and the issue cannot be properly resolved, the customer can escalate the matter to the property manager or the government service hotline.12345Complaint

## Property Management and Services

To provide consumers with a safe and comfortable living environment, Dinggu has established a comprehensive management system for its property services. The property management department regularly conducts safety and cleaning training to enhance the professional skills and awareness of service personnel, ensuring they understand the latest safety standards and prioritize fire safety. Simultaneously, to guarantee the safe operation of equipment and facilities, Dinggu has established an engineering management system. A professional team conducts regular inspections, maintenance, and repairs of equipment and responds promptly to consumer repair requests, improving service management efficiency.

In response to the improvement of property service fees, Dinggu has consulted the relevant regulations of the local "price and property management authorities" and combined them with market changes to adjust and update the service items, service content and service depth of property management. In accordance with relevant procedures, Dinggu has adjusted and updated the property management service fee standards in order to provide consumers with a more complete and satisfactory quality of life and living experience.



## Customer health and safety

1. **Product Health and Safety:** Our company is committed to ensuring that all building products and property services meet the highest health and safety standards. In 2025, 100% health and safety impact assessments were conducted for all major development projects, covering every stage from design and development to final use. These assessments aim to identify and mitigate potential risks to protect the health and safety of residents and users.

Evaluation Items and Methods:

- (1.) **Residential buildings** For residential development projects, we conduct structural safety assessments, seismic design verifications, and indoor air quality tests to ensure the building structure is stable and the indoor environment will not adversely affect the health of residents. All projects have passed the certification of professional structural engineers and the acceptance inspection by government construction management units.
- (2.) **Commercial real estate** For commercial properties such as shopping malls and office buildings, we conducted fire safety system assessments, pedestrian flow safety analyses, and emergency response capability tests to ensure the stability and safety of facilities in daily operation and emergency situations. This included safety testing of large air conditioning systems and functional testing of central monitoring systems.

| product/Service Category         | Total number of projects | Number of Evaluated | Assessment coverage | Key evaluation items                                                                         |
|----------------------------------|--------------------------|---------------------|---------------------|----------------------------------------------------------------------------------------------|
| Residential development projects | 1                        | 1                   | 100%                | Structural safety, fire protection system, indoor air quality, and accessibility facilities. |
| Commercial real estate           | 1                        | 1                   | 100%                | Fire safety, pedestrian management, parking lot safety, emergency response                   |

2. **Regulatory Compliance:** Our company complies with all health and safety regulations related to building products and services. No accidents involving residents using common facilities occurred in 2025.

**Relevant statistics:**

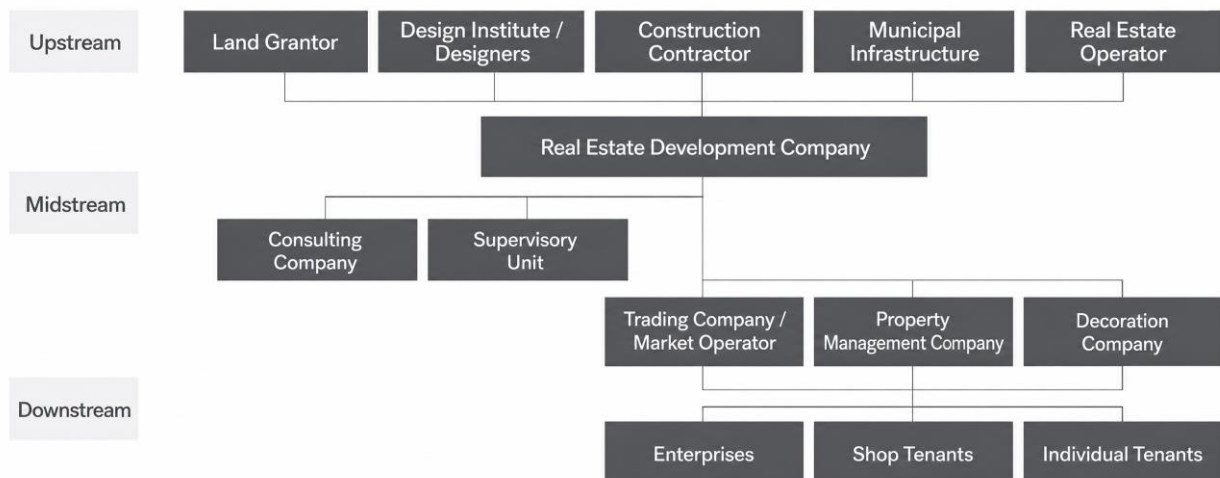
- Number of violations: 0
- Number of warnings received: 0
- Fine amount: NT\$0
- Number of households affected: Approximately 0 households (residents of this community)

## 4.3 Building a Sustainable Partnership

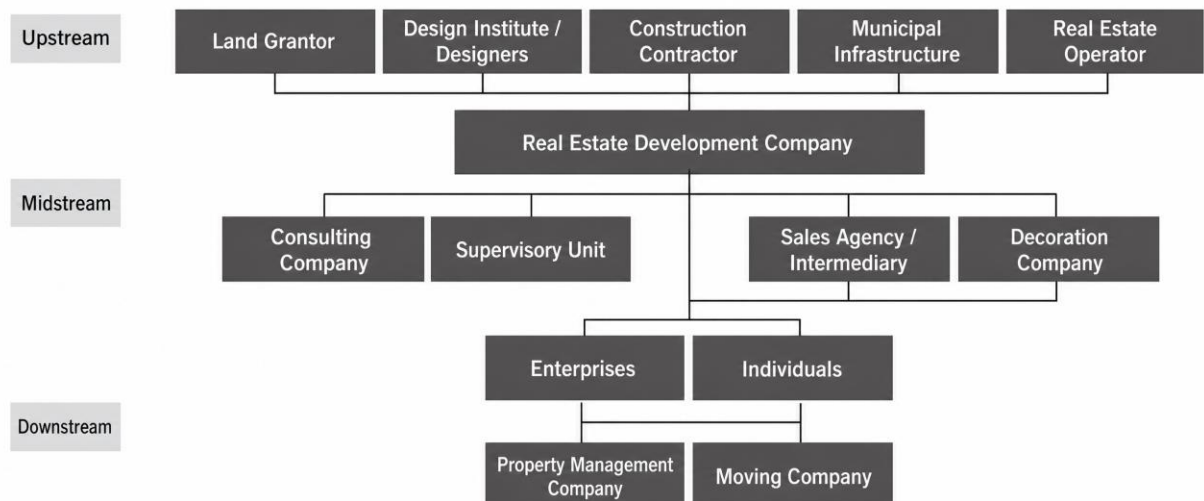
### Dinggu Value Chain

Dinggu plays a coordinating and integrating role in the industry chain: upstream, it provides the necessary building materials and resources; downstream, it collaborates with individuals and companies to offer home-buying related services and support; and downstream, it partners with real estate agents, construction supervision companies, and financial institutions to assist in sales, creating a mutually supportive and interdependent relationship throughout the industry chain. Dinggu's cooperation with various industries ensures the smooth flow of products and services, while creating value and achieving a win-win situation. Dinggu's main products include the rental of shopping malls and office buildings, and the sale of residential properties. Its upstream, midstream, and downstream industry structures differ slightly, as shown in the diagram below:

**Shopping mall operation and office building rental and sales value chain**



**Real estate sales value chain**



## **Supplier management mechanism**

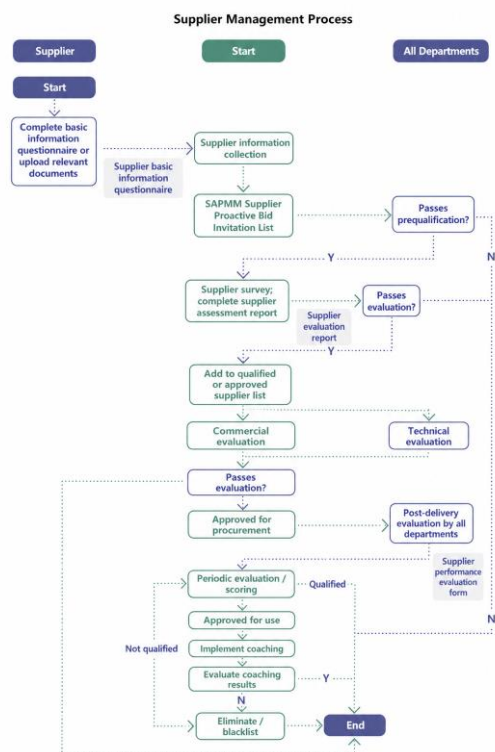
Dinggu has established a "Supplier Management System" for its suppliers and contractors, which clearly regulates the company's practices in supplier selection and classification, supplier evaluation, supplier data maintenance, supplier rewards and punishments, and supplier relationship maintenance. The supplier basic information questionnaire has been updated to include a "Letter of Commitment to Integrity and Honesty". We implement a responsible procurement system, strictly screening, evaluating, and managing suppliers, considering not only price, Qualification. In addition to basic factors such as service quality, company size, social reputation and word-of-mouth, we also attach importance to promoting the gradual establishment of a quantifiable and assessable multi-dimensional evaluation system for suppliers' performance in four aspects: environment, labor, human rights and society.

Dinggu's environmental requirements for suppliers focus on strict compliance with environmental regulations and mandate that suppliers develop proactive environmental protection policies. The social aspects encompass three key areas: In terms of labor assessment, suppliers are required to comply with labor laws, ensure employee safety, and protect employee rights; in terms of human rights assessment, the employment of child labor and forced labor is explicitly prohibited, and discrimination must be avoided; in terms of social assessment, bribery, monopolies, and unfair competition must be eliminated, while also emphasizing responses to residents' opinions and maintaining community harmony. In the 2025 assessment, none of the suppliers violated any of the above criteria. The overall assessment results met the company's requirements in terms of environmental and social considerations.

## **Supplier ESG related Evaluation Items**

| Environmental assessment                                                                                                                                                                                                              | Labor assessment                                                                                                                                                                                                                                               | Human-rights assessment                                                                                                                                                        | Social assessment                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>•Has it been penalized by government authorities for violating environmental regulations?</li> <li>•Is there an environmental protection policy or environmental measures in place?</li> </ul> | <ul style="list-style-type: none"> <li>•Has it been penalized by government authorities for violating labor regulations?</li> <li>•Are employees provided with PPE and safety training?</li> <li>•Is an employee welfare/benefits program in place?</li> </ul> | <ul style="list-style-type: none"> <li>•Is child labor or forced labor present?</li> <li>•Is there discrimination (gender, race, unequal pay for equal work, etc.)?</li> </ul> | <ul style="list-style-type: none"> <li>•Is there unfair competition, such as bribery, monopoly, or predatory competition, etc.?</li> <li>•Have local residents lodged complaints with government agencies or the media?</li> </ul> |

#### Supplier Management Process



Dinggu provides annual property management and equipment maintenance services for shopping malls and office buildings. The performance of contracts (hereinafter referred to as service providers) is evaluated by the purchasing department, which summarizes the daily and performance evaluation scores of supplier services from the previous year to determine the overall annual score for supplier contract performance. Based on the scores, supplier services are categorized into four levels (please refer to...). Down (Table): Suppliers providing excellent (Grade A) services will have priority access to cooperation opportunities when the company has new projects; suppliers providing excellent (Grade A) and qualified (Grade B) services can participate in various training and exchange activities organized by the company, and the company plans to award honorary certificates to the first and second ranked suppliers in the year-end overall evaluation to recognize their achievements. In 2025, Dinggu's service suppliers did not violate any environmental or social regulations, and their services were evaluated by Dinggu in its daily and performance assessments. 50% of their services were rated as excellent (Grade A), and no supplier's services were rated as C or D, which did not meet the company's standards.

#### 2025 Supplier contract evaluation results<sup>Note1</sup>

| Level                              | Contract amount | percentage |
|------------------------------------|-----------------|------------|
| Grade A:<br>Excellent              | 61              | 50%        |
| Grade B:<br>Qualified              | 62              | 50%        |
| Grade C:<br>Suitable for trial use | 0               | 0%         |
| Grade D:<br>Unqualified            | 0               | 0%         |

Note1: The differences in supplier data from the 2025 annual reports should be based on the latest information in the reports.

## Supplier risk identification and management

Dinggu rigorously reviews potential project contractors, including safety and civilized construction requirements as mandatory in the contract, and requires that safety and civilized construction costs be listed separately in the quotation. In daily construction, Dinggu actively communicates and exchanges with contractors, and monitors construction safety and quality through regular meetings and irregular inspections. When problems are found, Dinggu requires contractors to correct them immediately.

We identified the risks that the engineering contractors faced during the construction process, and establish control measures and prevention mechanisms to strengthen the management of construction and project development risks. The relevant risks and corresponding responses are explained below:

| Risk identification                                                                                                                                                                                                   | Control measures and prevention mechanisms                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Dust and landslide risks</b><br><br>Dust, landslides, and road debris generated during earthwork construction and equipment dismantling can impact the surrounding area.                                           | <ul style="list-style-type: none"> <li>The general contractor is required to strictly implement the dust control measures in accordance with the construction organization design.</li> <li>The general contractor is required to assign personnel to clean vehicles, temporary roads, and municipal roads.</li> <li>The general contractor is required to conduct geological exploration and perform reinforcement work before excavation.</li> </ul>                                             |
| <b>Falling from a high altitude</b><br><br>The risk of personnel or suspended items falling from heights due to improper operation during construction at heights.                                                    | <ul style="list-style-type: none"> <li>The general contractor is required to strengthen on-site safety protection measures and ensure the proper use of safety protective equipment.</li> <li>The general contractor is required to strictly comply with the "Safety Technical Regulations for High-Altitude Operations in Building Construction" and relevant construction specifications, strengthen safety education for construction personnel, and improve their safety awareness.</li> </ul> |
| <b>Dam collapse risk</b><br><br>Template because of supportSupportThe risk of formwork collapse due to insufficient force, formwork displacement, subsidence, scaffold collapse, or non-compliant formwork structure. | <ul style="list-style-type: none"> <li>The general contractor is required to strictly adhere to specifications and specific construction plans when constructing formwork supports, and to use inspected and qualified materials.</li> <li>Strengthen supervision and inspection, and develop emergency response plans.</li> </ul>                                                                                                                                                                 |
| <b>Noise impact risk</b><br><br>The impact of construction noise on businesses or residents                                                                                                                           | <ul style="list-style-type: none"> <li>The general contractor is required to avoid working during peak pedestrian hours as much as possible and to take proper construction site enclosure measures to reduce noise impact.</li> </ul>                                                                                                                                                                                                                                                             |

We treat our contractors' employees as our own, providing them with the same care and support. During major holidays, we distribute holiday bonuses or gifts at construction sites. At other times, we provide beverages, snacks, and other food items to frontline contractor employees. We also pay attention to their work performance and recommend outstanding employees to their supervisors for appropriate rewards. Other employee benefits include health checkups..

## Local sourcing

Dinggu prioritizes local suppliers in its supplier selection process to effectively promote local economic development and support the growth of local businesses. To increase the company's local sourcing ratio, since 2022, our new supplier management system has required optimization and adjustments to the initial material selection and supplier selection processes, including:

1. In the initial material selection phase, the screening of material production, brand, and model prioritizes materials that are locally manufactured or supplied by local distributors/agents.
2. In the initial supplier screening phase, when developing suppliers, priority should be given to finding local suppliers (manufacturers or local distributors/agents).
3. During the final supplier selection phase, a comprehensive evaluation and analysis is conducted to compare factors such as price, taxes, delivery time, payment method, and after-sales service. If the prices are similar or the differences are small, local suppliers (manufacturers or local distributors/agents) are given priority.

Due to the nature of its industry, Dinggu conducts most of its procurement in cooperation with engineering contractors, so the proportion of local procurement is calculated based on engineering contractors. In 2018, the company's local procurement accounted for a significant portion of its total procurement. 96.25%, and will continue to support local businesses in implementing the company's local sourcing philosophy.

Unit: New Taiwan Dollar

| 2025Total order amount | 2025Order amount from out-of-town suppliers | Percentage of people from other regions | Local share |
|------------------------|---------------------------------------------|-----------------------------------------|-------------|
| 620,793,829            | 24,160,355                                  | 3.75%                                   | 96.25%      |

## 4.4 A heartwarming service

Dinggu values customer feedback on its products and services, collecting feedback from residents, tenants, and consumers to adjust and improve its products and services, ensuring they meet customer expectations. To enhance service quality, Dinggu provides corresponding communication channels and complaint mechanisms for different customer groups, conducts regular satisfaction surveys, and tracks improvements accordingly. Dinggu also values customer privacy and strictly abides by relevant laws and regulations to ensure the security and confidentiality of customer information.

| Major Theme Name                                   | Customer Relations and Customer Privacy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and importance to the organization    | Good customer relationships can enhance customer loyalty and recognition, build reputation and goodwill, and bring more opportunities for future business. It is the company's legal and ethical responsibility to handle customer privacy carefully, strictly abide by privacy protection laws and policies, and avoid legal risks caused by privacy leaks.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Management Policy</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Actual and potential positive and negative impacts | <p>Frontal impact:<br/>Excellent customer service, after-sales service, and customer care can lead to high customer satisfaction, increase customer brand loyalty and stickiness, and thus make a stable contribution to the company's long-term revenue and profits; a sound privacy protection system can increase customer and consumer confidence in the company.</p> <p>Potential negative impacts:<br/>Poor customer service quality leads to decreased customer trust, resulting in customer loss, damage to the company's brand image, and reduced sales; information leakage, theft, or loss of customer data violates personal data-related laws and regulations, and will expose the company to fines and litigation risks.</p>                                                                                                                                                                                                                                                                                                              |
| Management strategy                                | <p>Dinggu has established efficient customer communication channels and regularly compiles service satisfaction statistics. We actively cooperate with businesses to provide services tailored to the needs of the community, and all related construction and operation work revolves around customer needs while continuously monitoring potential market opportunities. We have established corresponding customer communication and complaint handling mechanisms and channels for different customer groups.</p> <p>Dinggu complies with relevant laws and regulations, ensuring the secure and proper storage of business secrets and customer information to guarantee data and customer information security. Dinggu's back-end office system servers are located within the company and maintained by dedicated personnel. Access permissions are strictly controlled, and multiple layers of DLP protection are implemented to ensure that customer information is not leaked and to protect the security of online data and information.</p> |
| Policy/Commitment                                  | Customer Privacy Policy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Target                                             | <ol style="list-style-type: none"> <li>1. Create a customer-satisfying and welcoming dining experience, along with high-quality, comfortable spaces.</li> <li>2. No incidents of violating customer privacy or omitting important data have occurred.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Resources                                          | Building management, customer service, shopping mall, information department                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Status of goal achievement                         | <ol style="list-style-type: none"> <li>1. In 2025, the overall satisfaction rate of Shanghai Sun Moon Light Center was 98.42%, with 100% satisfaction rate for operation and management; the overall satisfaction rate of Jiading Sun Moon Light Center was...98.03%, of which operational management satisfaction reached %99.80%</li> <li>2.2025YearThe Group has not received any reports of customer leaks.HiddenPrivate information investmentLawsuitNo violations of customer privacy or other issues have occurred.HeredityLeaking important data, etc.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Action Plan                                        | 1. Through training at various channels, cultivate high-quality service language and skills in frontline service staff to resolve various requests from customers and merchants.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      | 2. Implement access control in the business management system, contract management system, and SAP system to protect important customer data.                                                                                                                                                                                                                                                                                                                                                                                                            |
| Complaint mechanism  | The company's website, customer service hotline, Shanghai Consumer Rights Protection Contact Point, and complaint email address are available at the following locations: Service desk on the 1st floor and customer service office on B1F of Shanghai Sun Moon Light Center; Service desk on the 3rd floor and business office on the 2nd floor of Jiading Sun Moon Light Center. Also available are: company website, customer service hotline, Shanghai Consumer Rights Protection Contact Point, and complaint email address: hotline@sinohorizon.cn |
| Evaluation mechanism | 1. Conduct regular satisfaction surveys of merchants and consumers.<br>2. Regularly review the status of customer privacy complaints and data breaches.                                                                                                                                                                                                                                                                                                                                                                                                  |

\*No events or business relationships involving this major theme actually occurred this year that had a negative impact.

## Excellent customer service experience

Dinggu adheres to the standard of "pursuing excellence and prioritizing service," continuously improving customer service standards and providing an excellent customer service experience. Dinggu's main customers include merchants, consumers, and residents. To respond to customer needs, Dinggu takes action on individual clients and regularly reviews the effectiveness of these actions to ensure that customer expectations are met.

### Merchant services

- Customers and merchants can report and complain about various issues via phone, WeChat, or by visiting the service center.
- By building an online communication system, merchants will be able to view various

### Consumer services

- The facility is equipped with accessible toilets, accessible pathways, and a nursery. It also offers services such as lost and found, free wheelchair and stroller rentals, first-aid kits, sewing kits, and map access.
- The guidelines and layout have been readjusted to ensure comprehensive coverage and

### Resident services

- The community has complete supporting service facilities.
- Dinggu's development in Jiading District utilizes a rich combination of plant species and landscape design to create a pleasing living environment for its residents.
- Equipped with a professional property engineering maintenance, security and cleaning

### shopping mall management mechanism

| Management Project                   | Management Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Subsequent results and tracking mechanism                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Daily Merchant Management            | <ol style="list-style-type: none"> <li>1. When merchants enter the site, they will receive a "Decoration Manual" and a "Merchant Management Manual" and learn to understand the relevant management content in the manuals.</li> <li>2. The building manager and management staff conduct daily patrols, communicate verbally with merchants, and maintain irregular weekly phone contact with tenant companies. If any violations or problems are found, they will be promptly corrected and dissuaded. In accordance with the management manual, rectification orders and fines will be issued depending on the severity of the circumstances.</li> </ol> | <ol style="list-style-type: none"> <li>1. Verify the payment status of fines with the finance department daily.</li> <li>2. Regular site visits and phone calls with merchants for daily communication.</li> </ol>                                                                                                                                                               |
| Environmental hygiene management     | <ol style="list-style-type: none"> <li>1. The building manager and management staff conduct unscheduled patrols daily and promptly contact tenants and cleaning staff to rectify any environmental hygiene issues they discover.</li> <li>2. All businesses are strictly required to operate legally with valid licenses; those without complete licenses are not permitted to open for business.</li> </ol>                                                                                                                                                                                                                                                | <ol style="list-style-type: none"> <li>1. Daily, unscheduled patrols are conducted to record violations and follow up on rectification efforts the following day.</li> <li>2. Merchants are required to hold licenses on a regular basis, and renewals will be followed up if they expire.</li> </ol>                                                                            |
| Public Area Management               | Building managers and management staff will inspect lighting and other potential safety hazards during their daily patrols and report these to the property management for prompt repair. If the problem is serious, the area will be temporarily closed to security personnel to cordon it off with a one-meter line to prevent unauthorized personnel from entering.                                                                                                                                                                                                                                                                                      | <ol style="list-style-type: none"> <li>1. The following day, I communicated with the property management about the progress of the repairs.</li> <li>2. Check if the target has been repaired. If not, submit a second repair request and continue to track the results.</li> </ol>                                                                                              |
| Merchant customer complaint handling | <ol style="list-style-type: none"> <li>1. Merchants report repairs at the property management office window.</li> <li>2. When a merchant reports a repair by phone, the building manager and customer service staff will issue a repair order after answering the call.</li> <li>3. The merchants sent an official letter making demands.</li> <li>4. The operations department compiles daily summaries of merchant complaints and follows up on the results.</li> </ol>                                                                                                                                                                                   | <ol style="list-style-type: none"> <li>1. We track the progress of repairs for reported issues daily.</li> <li>2. We visit the merchants daily to inform them of the repair progress and offer reassurance.</li> <li>3. The merchant's official letter requested that the contents be forwarded to the relevant departments and that follow-up responses be provided.</li> </ol> |

|                             |                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Consumer Complaint Handling | 1. Consumers submit their requests to the main service desk, and customer service staff will contact the relevant floor managers and departments to handle the requests.<br>2. Consumers submit their requests at the operations window, and customer service staff will contact the relevant floor managers and departments to handle the requests. | 1. The building manager will take the tenant to the shop to coordinate and resolve the issue on-site.<br>2. If the problem cannot be resolved on-site due to the merchant's own reasons, it is recommended that consumers coordinate a solution through a third-party channel. |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Feedback and Listening

To ensure effective communication with customers, Dinggu has established online and offline communication channels to gather customer opinions and suggestions, improve customer satisfaction, and refine products and services to meet customer needs.

### Online social platforms

- Set up official Weibo and WeChat accounts for each project to promptly share project news, events and property information with customers, residents and merchants; communicate promptly and gather feedback

### Offline communication

- Establish service desks to resolve customer issues in the mall
- 【Shanghai Sun Moon Light Center】 Install business complaint boxes on each floor; the business management department coordinates oversight of operators to safeguard consumer rights
- 【Shanghai Sun Moon Light Center】 Hold occasional tea gatherings around major festivals, inviting merchant representatives to interact
- 【Shanghai Sun Moon Light Center】 Work with the local subdistrict office to discuss customer needs and understand tenants

Dinggu categorizes merchant complaints and suggestions into five main categories: "Public Environmental Hygiene," "Shop Environmental Hygiene," "Shop Hardware Facilities and Equipment," "Disputes Between Shops," and others. For each type of complaint, we have established specific processing procedures and processing time limits, and the detailed resolution process for each case is recorded in a logbook.

In 2025, the Shanghai Sun Moon Light Center shopping mall received a total of 163 complaints from merchants. All complaints were handled properly. The specific number, content of the complaints, and corresponding measures are as follows:

| Merchant complaint case categories | Main complaint content | Total number of complaints this year | Average processing time | Subsequent corresponding preventive measures  |
|------------------------------------|------------------------|--------------------------------------|-------------------------|-----------------------------------------------|
| Public environmental hygiene       | ● noise                | 42                                   | 36 hours                | Report to property management for inspection, |

|                                        |                                                                                                                                                                                                                                                             |    |          |                                                                                                                       |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|-----------------------------------------------------------------------------------------------------------------------|
|                                        | <ul style="list-style-type: none"> <li>● air conditioning temperature</li> </ul>                                                                                                                                                                            |    |          | and provide operational support to businesses and customers.                                                          |
| Shop environmental hygiene             | <ul style="list-style-type: none"> <li>● Odor in public areas</li> </ul>                                                                                                                                                                                    | 33 | 2 hours  | Report to property management for inspection, and provide operational relief to tenants.                              |
| Shop hardware facilities and equipment | <ul style="list-style-type: none"> <li>● The signage at the Sun Moon Light Center subway station is unclear.</li> <li>● The garage was newly painted but no warning signs were affixed.</li> <li>● water leakage</li> <li>● Public area lighting</li> </ul> | 86 | 12 hours | Report to property management for inspection, and provide operational support to businesses and customers.            |
| other                                  | <ul style="list-style-type: none"> <li>● Other complaints</li> </ul>                                                                                                                                                                                        | 2  | 2 hours  | The operations department will take the lead, with the cooperation of relevant departments involved in the complaint. |

In response to consumer complaints (such as product hygiene, service attitude, consumer disputes, and shopping mall environment), Dinggu's consumer service department is responsible for assisting them in communicating and negotiating with merchants or relevant departments to resolve the issues, and actively reviewing any oversights and problems in operational management afterward.

## Tenant satisfaction survey

To continuously improve service standards, we regularly send satisfaction surveys to tenants every year. The survey covers five aspects: operation and management, property services, property security, property cleaning, and promotional services. The questionnaire is designed with a 5-point satisfaction rating. We also calculate the percentage of tenants who are "very satisfied" and "satisfied" and the satisfaction level for each aspect, and develop various improvement plans based on this data.

The overall satisfaction rating for the Shanghai Sun Moon Light Center in 2025 was 98.42%. Among them, the operation and management achieved a 100% satisfaction rate; the overall satisfaction rate of Jiading Sun Moon Light Center was [missing information].98.03%, of which operational management satisfaction reached %.99.80%. We will maintain the quality of service to ensure resident satisfaction, humbly accept feedback, discuss improvement plans, and continuously track their implementation. In the future, based on the concept that shopping malls need to be "nurtured," we will steadily improve the property and promotional service standards of Dinggu Shanghai and Jiading Sun Moon Light Center, aligning with community needs and injecting innovative energy into customer management.

| Operating locations            | Satisfaction survey aspects |                   |                   |                   |                      | Overall satisfaction |
|--------------------------------|-----------------------------|-------------------|-------------------|-------------------|----------------------|----------------------|
|                                | Operations Management       | Property services | Property security | Property cleaning | Promotional services |                      |
| Shanghai Sun Moon Light Center | 100%                        | 99.04%            | 98.35%            | 97.89%            | 96.81%               | 98.42%               |

|                                        |        |        |        |        |        |        |
|----------------------------------------|--------|--------|--------|--------|--------|--------|
| Jiading<br>Sun Moon<br>Light<br>Center | 99.80% | 98.51% | 98.15% | 96.69% | 97.02% | 98.03% |
|----------------------------------------|--------|--------|--------|--------|--------|--------|

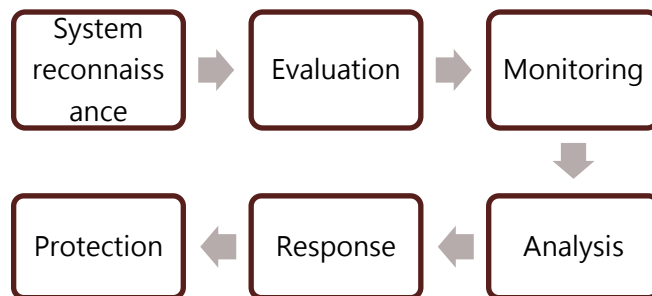
## Customer privacy protection

Dinggu highly values client privacy and implements rigorous protection and continuous management of existing processes, security controls, and information security equipment. We will never disclose clients' personal confidential information unless with the client's legal consent or as required by legitimate and formal procedures of other competent authorities. Confidential and private data is restricted to project managers only; unauthorized personnel have no access. Furthermore, Dinggu provides frontline service staff with...Privacy protection training, The company also promoted information security training for all employees, with each employee participating in related activities. In addition, professional skills training was provided to cybersecurity personnel, and a total of online education and training were conducted. 35Hours Enhance employees' awareness of privacy protection issues. (As of...) 2025 In 2018, Dinggu received no complaints about the leakage of customer privacy information, nor did it experience any infringement of customer privacy or omission of important data.

**Scope of application:** This policy applies to all business processes within the company that involve the collection, processing, use, and protection of customer personal data, including personal data management processes such as system exploration, evaluation, and monitoring.

**Responsible Department:** Information Department (responsible for policy formulation and implementation supervision)

### Personal data management process



### Information management mechanism



## 5. Harmony and joint progress



In response to international sustainable development trends and in line with the United Nations Sustainable Development Goals (SDGs), Dinggu is committed to being a practitioner of giving back to society, growing together with the regions where it operates, and focusing on public welfare development.

### Key performance indicators

- 2025Throughout the year, Dinggu Shanghai Sun Moon Light Center continued to plan diverse and creative events, fostering community co-existence and emphasizing the enhancement of social and cultural value. A total of [number missing] events were completed throughout the year.<sup>84</sup>The total number of participants in the year's activities was approximately 12,200.,Combining business activities with community co-prosperity effectively enhances community participation.

Dinggu adheres to the philosophy of "taking from society and giving back to society," taking Dinggu Shopping Mall as its starting point to actively promote local community building and fulfill its corporate social responsibility. 2025We continuously plan diverse local relationship management and traditional culture promotion activities, leveraging our influence to bring positive energy to society through concrete actions. We focus on "community co-development," aiming to realize a sustainable vision of social progress and economic growth. Through various project initiatives, we engage in positive communication with society, deepen the connection between businesses and the public, and build the foundation for sustainable urban development.

### 5.1 Cultural Promotion and Community Benefits

With Shanghai Sun Moon Light Center as its core operating base, Dinggu extends to the surrounding Dapujiao area and the neighborhood life circle of Huangpu District, covering local residents, consumers, merchants and event participants as the main community scope of influence and interaction.Dinggu Shanghai Sun Moon Light Center is an iconic venue combining office, residential, and shopping mall functions, echoing the third and eleventh of the United Nations' 17 Sustainable Development Goals (SDGs): "Improving health and well-being."""To promote cities and human habitation to be inclusive, safe, resilient and sustainable."

Through observation of local social trends and needs, Dinggu identified several key community issues, including a relative lack of public spaces for interaction in the urban environment and the need to strengthen resident connections; the issue of stray animals and the rise of pet-friendly awareness; challenges in the inheritance of traditional culture and intangible cultural heritage; and the increasing demand from young people and families for diverse leisure and cultural participation. These issues also represent important opportunities for the company to invest resources and leverage the influence of its operating locations.

Based on the aforementioned risk and opportunity assessment results, and in order to leverage the positive impact of business locations on the local community, Dinggu...2025Throughout the year, with the Shanghai Sun Moon Light Center as its core, the organization has planned and promoted a variety of community participation activities, including pet adoption promotion activities, festival-themed events combining intangible cultural heritage, outdoor public cultural performances, parent-child interactive community activities, and collaborations with local governments to promote green transportation and smart city-related projects, in order to respond to the needs of the local community and work with residents to create overall well-being.

In terms of implementation results, a total of 84 community activities were held in 2025, including 8 parent-child community activities, approximately 10 festival and intangible cultural heritage themed activities, approximately 4 outdoor and parade activities, approximately 4 pet-friendly and adoption activities, approximately 8 government cooperation activities, and approximately 50 regular business promotion and community interaction activities. The total number of participants throughout the year was approximately 12,200. Through the above-mentioned diverse actions, Dinggu effectively promoted local community exchanges, cultural participation, and quality of life improvement, and continued to expand the social influence of its operating locations.

- **Catering to trends of interest to young people, pet-friendly**

2025FourQuarter,Dinggu understands that pet-friendliness has become a new trend among young people in Shanghai who pursue a fashionable lifestyle, and has planned and launched the "Rush Forward Adoption Day" The event aimed to help stray animals find homes through pet adoption programs. It attracted a large number of pet-loving residents from the Dapugiao area, creating a lively and popular atmosphere. They convey the concepts of "pet-friendly", "green and sustainable" and "active lifestyle" to consumers.



△"Rush Forward Adoption Day"Pet-friendly themed events

- **Promote traditional culture**

2025During the Mid-Autumn Festival, the Shanghai Sun Moon Light Center launched a series of events focusing on popular intangible cultural heritage."Sunrise Birthday·Moonlit Festival"Series of activities".On the Mid-Autumn Festival, when the moon is full, the shopping mall joins hands with intangible cultural heritage inheritors to create an "Intangible Cultural Heritage Gathering".·The "Shadow Puppet Show Month" themed event invites residents to experience the beauty of traditional arts up close. During the National Day holiday, let's "Celebrate the New Year Together"...·The "Give It Your All" series of events was held with great enthusiasm, and laughter echoed in every corner, integrating patriotism into the everyday atmosphere of life.



△"Intangible Cultural Heritage Gathering·Shadow Puppet ShowMid-Autumn Festival Activities

- **Outdoor HolidaysLantern Festival**

Meanwhile, the "Wang Mantian Intangible Cultural Heritage Fish Lantern Parade" made a stunning appearance.——A parade of people dressed in Hanfu (traditional Han clothing) strolled through the square, while colorful fish lanterns illuminated the night, leading citizens through an ancient lantern festival and allowing them to relive the beauty of a thousand-year-old folk custom. A bright moon shone over the land, and thousands of lights celebrated family reunions. The scene was bustling with activity and filled with a joyful atmosphere.



△Outdoor HolidaysLantern FestivalEvent photos

- **Emphasis on parent-child interaction**

In addition to the themed events each quarter, Dinggu also introduced parent-child community activities in the second half of 2025. Through professional organizations, it recruited families to come to the Shanghai Sun Moon Light Center, offering a variety of performances, crafts, and interactive activities to serve the existing customer base while simultaneously attracting more families to cultivate their spending habits at the Sun Moon Light Center. A total of 8 parent-child activities were held in 2025, with an average of 150 people attending each event.



△Photos of parent-child community activities

● **Activities related to the local urban cultural development plan.**

In 2025, Dinggu Shanghai Sun Moon Light Center proactively collaborated with local authorities and the Taiwan Affairs Office of the Huangpu District People's Government, among other institutions, to introduce, for example: Green cycling experience for Huangpu residents, Tesla-Cyber off-road wagon Activities such as the recruitment of cross-strait youth, the opening of the Huangpu Station, and the smart city-themed event on healthy pet raising will be held, while strengthening cooperation with local governments.



△Photos of urban cultural activities

## 6. Talent emphasizes diversified cultivation

|                                                                                                                                   |                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>8 DECENT WORK AND ECONOMIC GROWTH</b></p>  | <p>We respect workers' rights and are committed to creating a safe environment. Hygiene, A healthy working environment enables them to have decent work and equal pay for equal work, contributing to the United Nations Sustainable development goals 8 "Decent jobs and economic growth".</p> |
|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### Key performance indicators

- 2025 Annual recruitment success rate 100%
- 2025 The overall assessment rate for Dinggu throughout the year was: 90.55%. If categorized by gender, the percentage of male and female employees undergoing performance evaluations across the entire group both exceed [percentage missing]. 85%. If categorized by job level, the performance evaluation rate for both managers and non-managers across the entire group exceeds [a certain percentage]. 85%
- 2025 In 2018, the return-to-work rate for maternity leave in Shanghai and Chongqing both reached [percentage missing]. 100%
- 2025 Dinggu achieved zero occupational accidents throughout the year, maintaining its record of zero incidents.

The key to sustainable operation is "talent." Dinggu supports its employees through four aspects: rights and interests, health, capabilities, and spirit. This includes providing competitive compensation and benefits, as well as smooth communication channels to attract talent and protect employee rights; ensuring a safe working environment and providing various health-promoting activities to guarantee the physical and mental well-being of employees; offering opportunities for continuous development and training to help employees grow and inspire innovation, giving them more competitive work capabilities; and building a positive work atmosphere and corporate culture to give employees meaning and a sense of mission in their work, enhancing their job identity.



## 6.1 Talent attraction and retention

| Major Theme Name                                   | Talent attraction and retention                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and importance to the organization    | Dinggu believes that establishing an open, transparent, and positive corporate culture is the cornerstone of sustainable talent development. We are committed to adhering to international human rights standards and ensuring that mechanisms for compensation, benefits, and employee communication are clear and efficient, so that employees feel respected and, in turn, attract more outstanding talent to join Dinggu.                                                                                                                                                                                                                                                                                                                                                                                               |
| Management Policy                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Actual and potential positive and negative impacts | <p>Frontal impact:<br/>A stable employment relationship can increase employees' sense of identification with the company and their participation. When employees feel that the company values their rights and benefits, it can also improve their satisfaction and loyalty, thereby increasing their work efficiency and encouraging talent to stay with the company for long-term development.</p> <p>Potential negative impacts:<br/>If there are no smooth communication channels between employers and employees, if employees' physical and mental health is not paid attention to in a timely manner, or if employees' rights are ignored, it may lead to a high turnover rate, affecting the company's operational stability and production efficiency. Negative news may also damage the company's reputation.</p> |
| Management strategy                                | Dinggu cultivates a friendly workplace through three strategies: a friendly lifestyle, a friendly work environment, and a friendly treatment environment. In terms of lifestyle, it provides ample resources to help employees maintain a work-life balance; in terms of work, it ensures employees receive fair and reasonable compensation and benefits; and in terms of treatment, it fosters a diverse and inclusive culture within the organization.                                                                                                                                                                                                                                                                                                                                                                   |
| policy/Promise                                     | Dinggu established the "Recruitment Management Regulations" and the "Performance Appraisal Management Regulations".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Target                                             | The organizational structure is designed to meet the company's business development needs, and the staffing is in line with business requirements and supports the company's medium-term development requirements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Resources                                          | Human Resources Department Training Team, relevant external training institutions, and employee self-organized associations. Human Resources plans appropriate training courses based on seniority, position, and job responsibilities, and collaborates with external organizations to design professional development programs. Resources are provided for employees to plan their own clubs, which are beneficial for their physical and mental well-being, cross-departmental interaction, and enhanced internal cohesion.                                                                                                                                                                                                                                                                                              |
| Status of goal achievement                         | The recruitment success rate for 2025 is 100%.<br>(Shanghai)100% recruitment success rate by 2025%.<br>(Chongqing)2025 Recruitment Success Rate100%.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Action Plan                                        | <ol style="list-style-type: none"> <li>1. Regularly review the organizational structure based on the company's business situation.</li> <li>2. Conduct talent inventory work based on business needs.</li> <li>3. Based on the inventory results, personnel adjustments and training will be conducted.</li> <li>4. Employees are rewarded, punished, and promoted based on performance evaluation results.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                      |
| Complaint mechanism                                | Responsible unit: Ministry of Human Resources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

|                      |                                                         |
|----------------------|---------------------------------------------------------|
|                      | telephone:021-64332999                                  |
| Evaluation mechanism | Company annual performance appraisal results evaluation |

\*No events or business relationships involving this major theme actually occurred this year that had a negative impact.

## Labor indicators

As of the end of 2025, Dinggu had a total of 242 employees.100%All employees are full-time. In addition, Dinggu plans to recruit 17 new employees in 2025, representing 7.02% of its workforce.%The percentage of employees who left was 15.29%.%.Compared to the previous year, the turnover rate in Shanghai has increased slightly, mainly due to employees' personal career planning considerations and the completion of some development projects.FactorsThis has led to a relative increase in staff turnover.

Dinggu frequently employs non-employee workers, including outsourced personnel for cleaning, security, and property management. In 2025, there were 449 non-employee workers in Shanghai and [number missing] in Chongqing.32The company has 44 non-employee workers in Taiwan. The number of workers is more than that of Dinggu employees because the contractor dispatches personnel on a shift system.

Regarding the management of elderly employees, Dinggu continuously monitors changes in the labor force structure and the aging trend, and gradually establishes age-friendly human resource management measures. For elderly employees in specialized positions, the company provides training, recertification, and testing subsidies for relevant job certifications to help them continuously meet professional qualification requirements and ensure work safety and the maintenance of professional competence. Simultaneously, Dinggu has also established a re-employment assessment mechanism for elderly retirees, conducting careful evaluations based on their professional abilities, health status, and business needs to appropriately extend their career development and experience transfer.

### Employee employment status over the years-Distinguishing by gender

| Year | Project             | Category            | male | female | total      |
|------|---------------------|---------------------|------|--------|------------|
| 2023 | Employment type     | Full-time           | 119  | 118    | 237        |
|      |                     | part-time           | 13   | 9      | twenty two |
|      | Employment contract | Full-time           | 119  | 118-   | 237        |
|      |                     | Temporary           | -    | -      | -          |
|      |                     | No hourly guarantee | -    | -      | -          |
|      |                     | total               | 132  | 127    | 259        |
| 2024 | Employment type     | Full-time           | 128  | 132    | 260        |
|      |                     | part-time           | -    | -      | -          |
|      | Employment contract | Full-time           | 128  | 132    | 260        |
|      |                     | Temporary           | -    | -      | -          |
|      |                     | No hourly guarantee | -    | -      | -          |
|      |                     | total               | 128  | 132    | 260        |
| 2025 | Employment type     | Full-time           | 117  | 125    | 242        |
|      |                     | part-time           | -    | -      | -          |
|      | Employment contract | Full-time           | 117  | 125    | 242        |
|      |                     | Temporary           | -    | -      | -          |
|      |                     | No hourly guarantee | -    | -      | -          |
|      |                     | total               | 117  | 125    | 242        |

**Employee employment status over the years-According to region**

| year | Category  | Full-time  | Temporary | No hourly guarantee | total      |
|------|-----------|------------|-----------|---------------------|------------|
| 2023 | Shanghai  | 237        | -         | -                   | 237        |
|      | Chongqing | twenty two | -         | -                   | twenty two |
|      | total     | 259        | -         | -                   | 259        |
| 2024 | Shanghai  | 230        | -         | -                   | 230        |
|      | Chongqing | twenty two | -         | -                   | twenty two |
|      | Taipei    | 8          | -         | -                   | 8          |
|      | total     | 260        | -         | -                   | 260        |
| 2025 | Shanghai  | 214        |           |                     | 214        |
|      | Chongqing | 20         |           |                     | 20         |
|      | Taipei    | 8          |           |                     | 8          |
|      | total     | 242        |           |                     | 242        |

Note: The statistics for 2024 newly include the number of employees at Taiwan Dinggu Realty and its Taipei office, but this is not retroactive.

**Dinggu's annual new hires and turnover**

| year | Category           | New employees |            |                |                                 |                | Resigned personnel |        |                              |                                 |               |
|------|--------------------|---------------|------------|----------------|---------------------------------|----------------|--------------------|--------|------------------------------|---------------------------------|---------------|
|      |                    | male          | female     | Newcomer Total | The proportion of this category | New entry rate | male               | female | Total number of resignations | The proportion of this category | Turnover rate |
| 2023 | Under 30 years old | 4             | 7          | 11             | 18.33%                          | 23.17%         | 5                  | 7      | 12                           | 12.77%                          | 36.29%        |
|      | 30-50 years old    | 26            | twenty one | 47             | 78.33%                          |                | 42                 | 30     | 72                           | 76.60%                          |               |
|      | 50 years and older | 2             | 0          | 2              | 3.34%                           |                | 10                 | 0      | 10                           | 10.64%                          |               |
| 2024 | Under 30 years old | 0             | 2          | 2              | 6.90%                           | 11.15%         | 1                  | 4      | 5                            | 14.71%                          | 13.08%        |
|      | 30-50 years old    | 13            | 12         | 25             | 86.21%                          |                | 12                 | 10     | twenty two                   | 64.71%                          |               |
|      | 50 years and older | 2             | 0          | 2              | 6.90%                           |                | 6                  | 1      | 7                            | 20.59%                          |               |

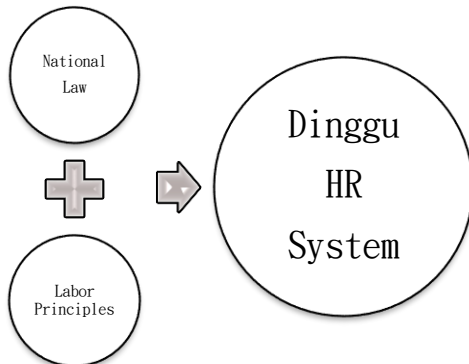
|      |                    |   |   |    |        |       |    |    |    |        |        |
|------|--------------------|---|---|----|--------|-------|----|----|----|--------|--------|
| 2025 | Under 30 years old | 0 | 2 | 2  | 11.80% | 7.02% | 0  | 0  | 0  | 0%     | 15.29% |
|      | 30-50 years old    | 9 | 5 | 14 | 82.40% |       | 18 | 15 | 33 | 89.20% |        |
|      | 50 years and older | 1 | 0 | 1  | 5.90%  |       | 4  | 0  | 4  | 10.80% |        |

Note1 The proportion of new employees = 2025 Number of new employees hired annually / 2025 Total number of employees at the end of the year

Note2 Percentage of employees who left their jobs = 2025 Annual number of departing employees / 2025 Total number of employees at the end of the year

## Human rights protection

The protection of human rights is not only a moral obligation but also a crucial condition for the sustainable operation of a business. Dinggu incorporates human rights into its corporate mission and strategy, ensuring that its business activities comply with human rights standards and that the production process of its products or services does not infringe upon labor rights, involve child labor, or involve human trafficking—all human rights violations. We also require our supplier partners to jointly adhere to human rights standards and to transparently disclose the results and actions of human rights assessments to our stakeholders, fulfilling their corporate oversight and management responsibilities.



## Human rights policy

Dinggu recognizes and supports the principles of the United Nations Universal Declaration of Human Rights, Articles I and II of the United Nations Global Covenant, the three principles of protection, respect and remedy of the United Nations Guiding Principles for Business and Human Rights, and the international human rights norms of the International Labour Organization's Declaration on Basic Principles and Rights of the Workers. Based on these, Dinggu Holdings has formulated the "Dinggu Holdings Human Rights Policy," which includes emphasizing a diverse and equitable workplace, providing a safe and healthy working environment, implementing working hour limits, and ensuring wages, among other human rights issues. The scope of the human rights policy covers all employees and partners of Dinggu. The heads of each department and the human resources department are jointly responsible for promoting and implementing these systems and measures to ensure their effective execution in daily operations. Dinggu is committed to respecting workers' rights, including ensuring a safe workplace environment. and Health ensures that all employees have transparent and fair opportunities for development and

training, realizing gender equality in the workplace. The goal is to create a friendly workplace that is diverse and inclusive, free from discrimination and harassment, and offers equal job opportunities.

### **Implementation of human rights policies**

To continuously practice and optimize human rights governance, and to assist in the ongoing improvement of human rights protection in the business process as operations develop, creating a positive cycle and feedback for management, Dinggu adopts the following management principles:

- **Advocacy and Education Training:** Our company continuously promotes Dinggu's human rights policy both internally and externally, and this policy is shared with company decision-makers and managers, employees, and suppliers. Contractors receive human rights education and training to raise awareness and attention to human rights issues. Furthermore, Dinggu incorporates human rights commitment education and training into its onboarding training, addressing human rights issues such as prevention of sexual harassment, labor rights, job training, and promotion, aiming to effectively protect workplace human rights. Related courses are offered annually. 2025 Shanghai in 2018 14 The number of people who completed the education and training was [number].
- **Human rights due diligence investigation and feedback mechanism:** Our company A human rights due diligence process has been established and is conducted regularly. By reviewing the company's operations, potential human rights risks are identified, and impact assessments are performed on identified significant issues. If human rights risks, potential impacts, or violations are discovered during human rights due diligence, mitigation or remedial measures will be taken accordingly. Dinggu will regularly discuss and address the human rights risks, potential impacts, or violations identified through human rights due diligence, as well as the effectiveness of its human rights governance efforts, in relation to human rights policies, human rights management regulations, or procedures. This will promote a more comprehensive and effective implementation of human rights protection work.

2025 The annual due diligence investigation by Dinggu Human Resources covers employees and aims to understand and confirm the current status of the company's prevention of major human rights-related harassment and labor rights issues. The assessment found no violations of human rights.

### **Human rights complaint and remedy mechanism**

Dinggu Committed to safeguarding Protecting workers' rights and ensuring a safe and healthy workplace environment. And for All employees supply Transparent and fair development and training opportunities At the same time Implement gender equality in the workplace. To protect employees' rights from infringement or negative impact, Dinggu Ensure staff They have the right to file complaints, reports, or grievances regarding acts that may infringe upon human rights, and to seek remedies for acts that infringe upon human rights or have negative impacts.

Channels for filing complaints, reports, or grievances with Ding Gu include the employee complaint hotline, the sexual harassment prevention hotline, the human resources mailbox, the general manager's mailbox, and the business conduct and ethics compliance reporting system. Dinggu In handling Complaints, reports or grievances Hour The focus is on establishing a fair, just, and trustworthy mechanism for handling complaints. make Dinggu employees and their legal representatives, as well as the impartial personnel or relevant departments of cooperating manufacturers, will participate in and maintain communication with the complainants, those who submit reports, or those who file complaints. Smooth Communication and dialogue.

Dinggu will take action in accordance with the law regarding any complaints, reports, or reports of human rights violations. program The regulations stipulate that an investigation should be launched. once The investigation results show that there were indeed violations of human rights protections, and our company

will...Punishmentperpetrator,Provide appropriate counseling to the victimsAt the same timeIn policy andprogramWe will take necessary corrective measures to prevent the same situation from happening again in the future.And provideEffective remedies or compensation for the infringement of rights.Dinggu promises to protect the personal data and privacy of those who file complaints, reports, or grievances, and to prevent them from being retaliated against or treated unfairly.

| Complaint channels                                       | Contact Information    | Responsible unit            |
|----------------------------------------------------------|------------------------|-----------------------------|
| Employee Complaint Hotline                               | hotline@sinohorizon.cn | Audit Department            |
| Sexual Harassment Prevention Hotline                     | hotline@sinohorizon.cn | Audit Department            |
| Human Resources Email                                    | SH.HR@sinohorizon.cn   | Ministry of Human Resources |
| General Manager's Mailbox                                | ir@sinohorizon.cn      | General Manager's Office    |
| Business Conduct and Ethical Compliance Reporting System | hotline@sinohorizon.cn | Audit Department            |

### **Workplace diversity and gender equality**

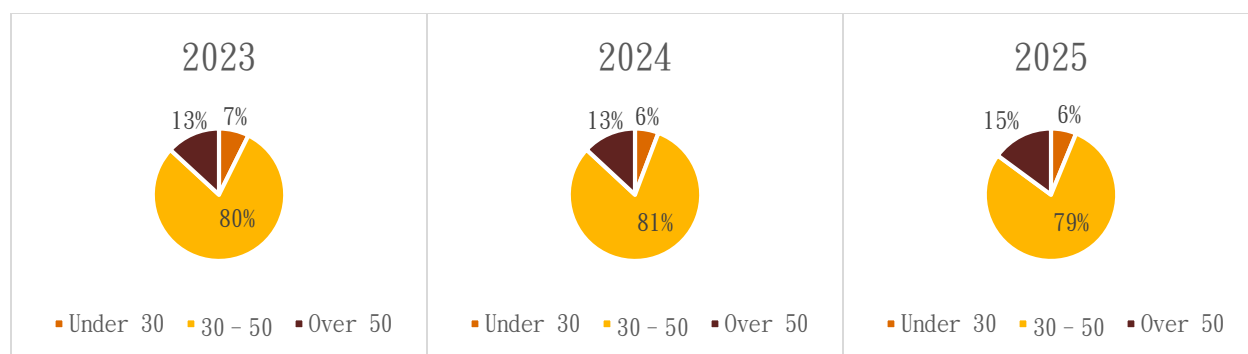
Gender equality, diversity, and inclusion in the workplace are of great significance to enterprises. Besides reflecting a company's social responsibility and values, they also help improve job satisfaction and attract more talent. Dinggu ensures that employees have equal opportunities for development within the organization, building a dignified, safe, and equal work environment free from discrimination and harassment, fostering diversity and inclusivity where different voices, thoughts, and creativity can be expressed.

Dinggu's recruitment system strictly prohibits gender restrictions (except for special positions), and uses the match between the interviewee and the job opening as the criterion for judgment. At the same time, it actively cooperates with local government policies to encourage employment for people with disabilities.2025In 2018, the gender ratio of Dinggu employees was [missing information].0.94:1At the same time, DingguCommitted to achieving diversity in employee backgrounds and ethnicities, we hired a total of employees with disabilities this year.2The company employs 5 people, including staff from minority groups. All employees are categorized by job level, with a total of supervisors.81Person, not the supervisor161Among the people, the number of men in supervisory positions is [number missing].49People, women have32The proportion of female managers is approximately [missing information].13.22%(With the total number of employees as the denominator). Categorized by education level, the proportion with a high school education or below is approximately...10.74%Bachelor's and associate's degrees are approximately83.88%Possess a master's degree or above5.37%.

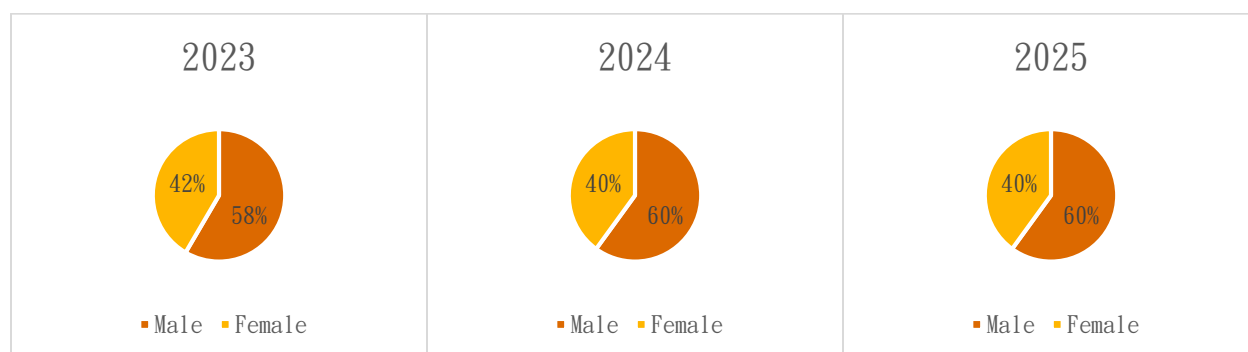
### **Employee diversity**

| year               | 2023                             |                 | 2024                             |                 | 2025                             |                 |
|--------------------|----------------------------------|-----------------|----------------------------------|-----------------|----------------------------------|-----------------|
| Type of employment | physical and mental disabilities | Minority groups | physical and mental disabilities | Minority groups | physical and mental disabilities | Minority groups |
| male               | 1                                | 2               | 2                                | 3               | 2                                | 3               |
| female             | 1                                | 1               | 0                                | 2               | 0                                | 2               |
| total              | 2                                | 3               | 2                                | 5               | 2                                | 5               |

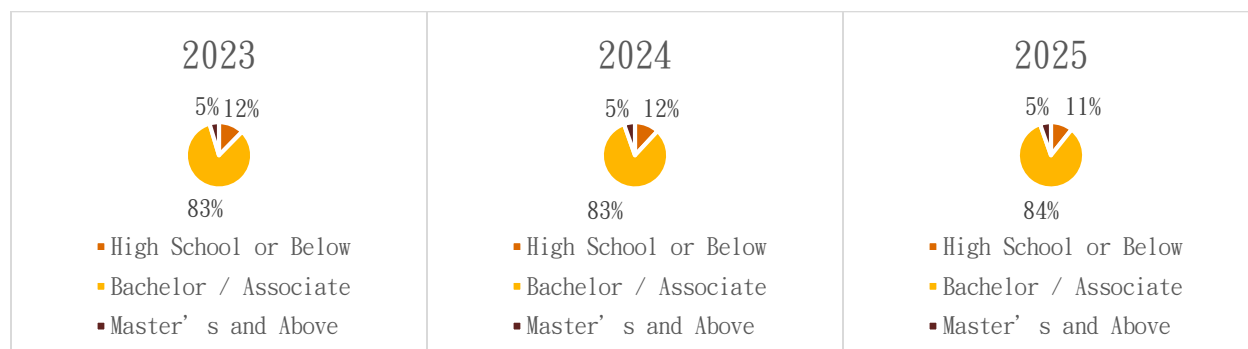
### **Age structure**



#### Job rank structure



#### Educational Structure



### Salary system

Dinggu offers competitive compensation to ensure the attraction and retention of top talent. Our compensation structure includes a fixed salary, flexible benefits, bonuses, and overtime pay. For the fixed salary, we follow relevant local government regulations and refer to the standards agreed upon between the company and its employees. Flexible benefits include statutory benefits and other supplementary benefits provided by the company. Bonuses are determined based on the company's performance., The amount of the bonus is determined by the employee's performance appraisal results and contribution.2025Our company suffered a loss this year., Therefore, no employee compensation was allocated. In addition, the company conducts an annual compensation review to assess individual and organizational performance and competitiveness in the labor market, thereby providing and adjusting employee compensation levels to maintain the company's market competitiveness.

### Gender pay equality

Pay equality is the cornerstone of a fair and just organization. Dinggu ensures that employees receive fair and equal compensation for equal work contributions through regular salary reviews and analyses. This not only creates a competitive workplace environment but also promotes gender equality and diversity. 2025In 2018, Dinggu's standard starting salary for men in Shanghai was equivalent to the local minimum wage of [amount missing].1.55Women are1.5The ratio of the standard starting salary for men in Chongqing to the local minimum wage is:2.46Women are2.5In Taipei, the ratio of the standard starting salary to the local minimum wage is 4.19 for men and 3.16 for women.

#### **The ratio of employees' standard starting salary to the local minimum wage**

| year | region    | male | female |
|------|-----------|------|--------|
| 2023 | Shanghai  | 1.86 | 1.52   |
|      | Chongqing | 2.76 | 2.67   |
| 2024 | Shanghai  | 2.23 | 1.52   |
|      | Chongqing | 2.58 | 2.37   |
|      | Taipei    | 3.64 | 1.57   |
| 2025 | Shanghai  | 1.55 | 1.5    |
|      | Chongqing | 2.46 | 2.5    |
|      | Taipei    | 4.19 | 3.16   |

Note: Information on Taiwan Dinggu Realty and its Taipei office was newly added to the statistics in 2024, but this is not retroactive.

Dinggu does not differentiate salaries for employees of the same rank based on gender. Due to the nature of Dinggu's industry, men tend to hold more skilled positions (such as property technicians), while women tend to hold more clerical and support roles. Furthermore, because the proportion of male employees on construction sites is higher, and site supervisors are also predominantly male, this leads to a higher proportion of male employees...OverallWomen earn higher salaries than men. Dinggu will continue to pay attention to issues such as the gender pay gap in order to fulfill its corporate social responsibility.

#### **Salary ratio for managers and non-managers in Shanghai (basic salary and bonuses)**

| year | Category       | Basic salary | Basic salary and bonus |
|------|----------------|--------------|------------------------|
| 2023 | director       | 1.21         | 1.28                   |
|      | Non-supervisor | 1.04         | 1.14                   |
| 2024 | director       | 1.29         | 1.32                   |
|      | Non-supervisor | 0.94         | 0.97                   |

|      |                |      |      |
|------|----------------|------|------|
| 2025 | director       | 1.18 | 1.51 |
|      | Non-supervisor | 0.87 | 0.91 |

Note 1: Male-female salary ratio = average male salary / average female salary.

Note2:2023~2025Due to organizational restructuring of the Chongqing and Taipei locations in 2018, only data from the Shanghai area is disclosed.

## Employee benefits

Dinggu's well-planned welfare system and open and comfortable working environment make the company a strong support for its employees.Dinggu provides its full-time employees with a variety of benefits, including wedding gifts.,Birth gift,In addition to regular subsidies such as birthday gift certificates, we also provide subsidies for internal company clubs, enabling colleagues to organize activities, promote physical and mental health, and enhance friendships among employees.

| Our welfare         |                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| statutory benefits  | Five social insurances and one housing fund (pension, medical, unemployment, work injury, maternity insurance, and housing provident fund) (Note)                                                                                                                                                                                                                                             |
|                     | Statutory holidays, paid annual leave, marriage leave, maternity leave and paternity leave, breastfeeding leave, bereavement leave, sick leave, personal leave, etc.                                                                                                                                                                                                                          |
| Additional benefits | Subsidies: Subsidies for education, training and further education                                                                                                                                                                                                                                                                                                                            |
|                     | Other services include: assisting non-Shanghai residents who graduate from Shanghai universities to apply for Shanghai residency; purchasing commercial insurance for foreign employees to provide additional coverage; annual fixed subsidies (including wedding gifts, baby shower gifts, birthday vouchers, etc.); free office coffee bar, holiday vouchers, shopping mall discounts, etc. |

Note: For details regarding Ding Gu's retirement system and its implementation, please refer to [link/reference needed].2025Annual Reportp.40

Dinggu is committed to providing a friendly workplace environment that supports marriage, childbirth, and family care, offering employees benefits that exceed legal requirements to support their needs at different stages of life. Regarding marriage and childbirth support, the company provides wedding gifts, birth gifts, and related subsidies to alleviate the financial burden on employees' families, and strengthens employees' sense of identity and belonging to the company through a diverse welfare system.2025Annual total3Several colleagues received a baby shower gift, totaling NT\$100,000.7,194Yuan.

In terms of childcare and family care support measures, Dinggu not only provides various leave benefits in accordance with the law, but also focuses on creating a friendly workplace environment. The company has set up rest areas in the office area, giving priority to pregnant and breastfeeding employees, in order to support the physical and mental needs of employees during pregnancy, childbirth and childcare, and improve the feasibility of their work-family balance.

## Parental leave

2025Annual Shanghai region3male and0Several female employees applied for paternity leave, among which3The reinstatement rate was [percentage missing] for those who were eligible for reinstatement that year and actually did so.100%Chongqing area has4Female employees and2Six male employees applied for paternity leave. All six employees were entitled to return to work that year and actually did so, resulting in a return-to-work rate of [percentage missing].100%No employees in Taiwan have applied for paternity leave.

### Status of Dinggu Baby Care Facility Use

| Category                                                                                                                                                                                                                                                                                                                                                                                                                              | male | female | total |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|-------|
| Number of employees entitled to parental leave                                                                                                                                                                                                                                                                                                                                                                                        | 5    | 4      | 9     |
| The actual number of employees on maternity leave in the current year                                                                                                                                                                                                                                                                                                                                                                 | 5    | 4      | 9     |
| Number of employees who should be reinstated in the current year                                                                                                                                                                                                                                                                                                                                                                      | 5    | 4      | 9     |
| The actual number of employees who returned to work in that year                                                                                                                                                                                                                                                                                                                                                                      | 5    | 4      | 9     |
| Resumption rate (%)                                                                                                                                                                                                                                                                                                                                                                                                                   | 100% | 100%   | 100%  |
| The actual number of employees who returned to work in the previous year                                                                                                                                                                                                                                                                                                                                                              | 3    | 2      | 5     |
| After resuming work in the previous year <sup>12</sup> Number of employees still employed in the past month                                                                                                                                                                                                                                                                                                                           | 3    | 1      | 4     |
| Retention rate (%)                                                                                                                                                                                                                                                                                                                                                                                                                    | 100% | 50%    | 80%   |
| Note:<br>1.Reinstatement rate calculation = (Number of employees actually reinstated in the current year / Number of employees who should have been reinstated in the current year)x100<br>2.Retention rate calculation = (number of employees re-employed in the previous year) <sup>12</sup> (Number of employees still employed in the current month / Number of employees who actually returned to work in the previous year)x100 |      |        |       |

### Employee retirement system

Our company contributes pension insurance to government social security agencies for eligible employees. Currently, the contribution rate for pension insurance companies in China is 16% (which varies slightly depending on local laws and regulations). By participating in the government's pension insurance system, we strongly guarantee the livelihood of our employees after retirement, ensuring they have a secure old age. This also motivates employees and improves their work efficiency.

In addition, the company has a sound financial system that ensures employees have stable retirement pension payments and benefits, further encouraging colleagues to have long-term plans and commitments to the company.

For employees of our company within Taiwan who are eligible for the Labor Retirement Pension Act, the company shall contribute no less than 6% of their monthly labor retirement pension contribution rate in accordance with the Labor Retirement Pension Act, and deposit the contribution into the individual labor retirement pension account established by the employee with the Bureau of Labor Insurance, based on the monthly wage contribution grading table approved by the Executive Yuan.

### **Employee Communication**

Ensuring transparent and unimpeded communication channels among employees is key to promoting internal cooperation and effective operation within an organization. Dinggu's management team values the flow and sharing of information. Online communication primarily utilizes digital platforms, such as internal messaging software, official platforms, and social media. Offline communication includes departmental meetings, cross-departmental group meetings, team training activities or workshops, and book clubs, providing employees with open and immediate channels for feedback. Management also regularly communicates with employees to listen to their needs and opinions. This approach not only enhances employee engagement and work efficiency but also helps colleagues find common values across different professions, fostering mutual trust and consensus within the organization.

#### Online Channels

- GM Mailbox
- Public Platforms (Website, WeChat & Weibo)
- Group Messaging Tools

#### Offline Channels

- Team Training / Workshops
- Management Visits
- Intra- / Cross-Department Meetings
- Book Clubs

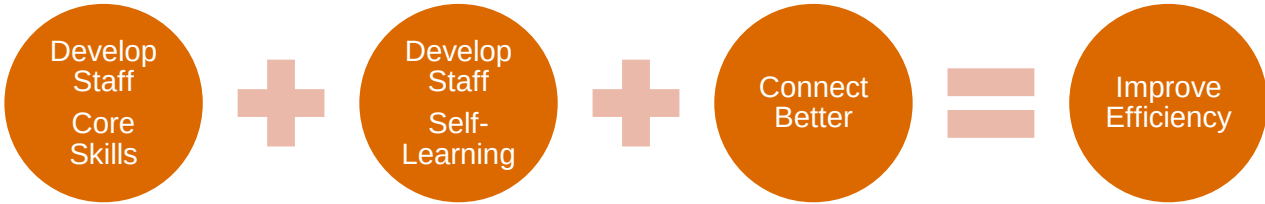
## 6.2 Talent Cultivation and Development

A sound talent development and training system is one of the key strategies to ensure the sustainable operation of an enterprise. To promote employee growth and professional development, Dinggu provides excellent training and professional development opportunities, including internal training, professional courses, forums, and large-scale conferences and events. These opportunities help employees improve their skills, expand their knowledge, and understand industry trends, enabling them to better meet challenges and contribute to the company's growth, while fostering a sense of self-achievement. Dinggu has also established a comprehensive promotion and assessment system to enable employees to assess their work performance. Combined with a talent reserve plan, this system helps identify key talent to support the company's sustainable development strategy.

| Major Theme Name                                   | Talent cultivation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and importance to the organization    | Talent is the core asset for the sustainable development of an enterprise. A sound training system can improve employees' professional skills and retention rate, strengthen the organization's competitiveness, ensure the talent succession of key positions, and reduce the risk of talent gaps.                                                                                                                                                                                                                                                                             |
| <b>Management Policy</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Actual and potential positive and negative impacts | Frontal impact:<br>1. Enhance employee professional skills and work efficiency to improve overall organizational performance.<br>2. Increase employee career development opportunities to improve job satisfaction and retention rates.<br>3Develop key talent to ensure the stable succession of core businesses.<br>Potential negative impacts:<br>1Without systematic planning, the investment of training resources may result in wasted costs.<br>2If talent development programs fail to provide corresponding promotion opportunities, it could increase turnover rates. |
| Management strategy                                | Establish an annual training needs assessment mechanism and plan courses based on skill gaps.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| policy/Promise                                     | Dinggu's "Training Management Regulations"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Target                                             | To help employees pursue self- and career growth, stimulate positive creativity, and fully leverage organizational collaboration effectiveness.                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Resources                                          | The Ministry of Human Resources is responsible for promoting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Status of goal achievement                         | The average training hours per person in 2025 is 3.82 hours. (Shanghai)The average training hours per person in 2025 was 3.34 hours.                                                                                                                                                                                                                                                                                                                                                                                                                                            |

|                      |                                                                              |
|----------------------|------------------------------------------------------------------------------|
|                      | The average training hours per person in Chongqing in 2025 was 52.67 hours.. |
| Action Plan          | Complete the training needs assessment and annual curriculum planning.       |
| Complaint mechanism  | Responsible unit: Ministry of Human Resources<br>telephone:021-64332999      |
| Evaluation mechanism | Company annual performance appraisal results evaluation                      |

\*No events or business relationships involving this major theme actually occurred this year that had a negative impact.



### Employee training

Dinggu designs various educational training programs based on employees' different career stages and job skill requirements, focusing on four main areas: "Onboarding," "Professional Skills Training," "Management Skills Training," and "Employee Self-Learning." Through needs analysis, we design courses tailored to different job duties and content to ensure employees can practically apply what they've learned in their work, thereby promoting their identification with the corporate culture and...supplyJob satisfaction.

Dinggu employs a diverse range of training methods, including on-site training, online learning, professional certification, and cross-departmental projects, to meet the learning styles and needs of different colleagues. Most importantly, we advocate a culture of continuous learning, encouraging colleagues to proactively pursue new knowledge and skills. Through abundant course resources and internal sharing and exchange organized in daily work, we inspire employees to maintain their ambition and thirst for knowledge, driving the company's innovative development.

2025Year,Dinggu Shanghai and ChongqingTotal306The number of participants in various educational training programs reached 1,170.09 hours, with a total investment of NT\$.56,533 yuanDivided by region, Shanghai has a total of303The number of participants reached 1,012.09 hours.,The training budget is NT\$43,009.;A total of 3 people from Chongqing participated in the training, which lasted for [number] hours.158 hoursThe education and training budget was NT\$13,524. Classified by training type, the total training for new employees at Dinggu Shanghai and Chongqing amounted to NT\$53.5.0The total hours of management skills training amounted to 404.86 hours, while professional training and other educational training amounted to 711.73 hours.

### 2025Statistics on total annual employee training hours

| region                           | gender |        | Job      |                | total    |
|----------------------------------|--------|--------|----------|----------------|----------|
|                                  | male   | female | director | Non-supervisor |          |
| Total training hours(hour)       | 450.31 | 719.78 | 574.30   | 595.79         | 1,170.09 |
| Total number of visits (persons) | 147    | 159    | 179      | 127            | 306      |

|                          |      |      |              |      |      |
|--------------------------|------|------|--------------|------|------|
| Average hours per person | 3.06 | 4.53 | 3.twenty one | 4.69 | 3.82 |
|--------------------------|------|------|--------------|------|------|

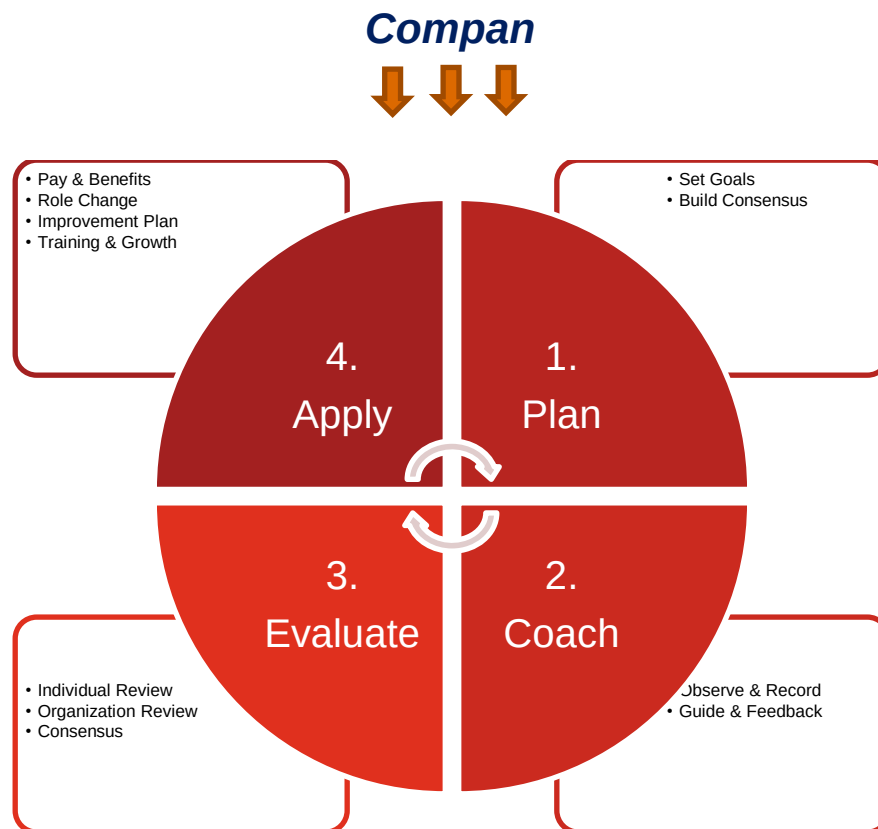
| Training Categories                            | Training significance                                                                                                                                                                                           | Training target                                               | Training content                                                                                                                                                                  | Chong qing Hours | Shangh ai Hours | Hours Total |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------|-------------|
| New employee onboarding training               | Through training in corporate culture, company rules and regulations, and corporate social responsibility, we help new employees integrate into Dinggu more quickly and adapt to their work and life at Dinggu. | All new employees                                             | This includes explanations and regulations related to corporate culture, company rules and regulations, financial and information systems, and corporate social responsibility.   | 8                | 45.5            | 53.5        |
| Management skills training                     | Enhance the management skills of managers at all levels and improve the efficiency of vertical and horizontal communication within the organization.                                                            | All employees                                                 | This includes management skills training related to leadership, decision-making, and team building.                                                                               | 0                | 404.86          | 404.86      |
| Professional in-service education and training | Through professional skills training in various departments, improve employees' business capabilities and the management and operational efficiency of their respective departments.                            | Employees in different departments at different career levels | Including business-related professional skills training courses                                                                                                                   | 150              | 531.23          | 681.23      |
| Other educational training                     | To enhance employees' self-learning abilities and better prepare them for the Group's diversified talent development.                                                                                           | All employees                                                 | This includes providing human rights education, safety and health training, and management skills training, and encouraging employees to form learning groups to enhance internal | 0                | 30.50           | 30.50       |

|  |  |  |                                     |  |  |  |
|--|--|--|-------------------------------------|--|--|--|
|  |  |  | knowledge exchange and improvement. |  |  |  |
|--|--|--|-------------------------------------|--|--|--|

## Employee promotion and development

A sound performance appraisal and promotion system is not only the basis for salary adjustments and promotions, but also an important method for understanding employee potential and characteristics. Dinggu, based on its "Performance Appraisal Management Regulations," clearly establishes transparent processes including appraisal cycles, implementation details, indicator content, performance calculation methods, ratings, and applications. Referring to the company's annual goals, the system examines employee performance based on aspects such as "work efficiency," "work quality," "professional knowledge and learning willingness," "interpersonal relationships," "coordination and cooperation," and "development potential." During the appraisal process, colleagues also use this method for self-assessment, moving towards two-way communication and employee development planning.

### Performance appraisal process



In 2025, Dinggu's actual number of employees assessed in Shanghai was 184; the actual number of employees assessed in Chongqing was...20The actual number of people assessed in the Taipei area was 8.The overall assessment rate for the whole year was90.60%If categorized by gender, the percentage of male and female employees undergoing performance evaluations across the entire group both exceed [percentage missing].85%If categorized by job level, the performance evaluation rate for both managers and non-managers across the entire group exceeds [a certain percentage].85%In the future, Dinggu will continue to optimize performance management to improve the performance capabilities of the organization and its employees, thereby achieving organizational strategic goals.

#### Performance appraisal statistics

| year | region    | Category | Project        | Number of people being assessed | Total number of people | Assessment ratio |
|------|-----------|----------|----------------|---------------------------------|------------------------|------------------|
| 2023 | Shanghai  | gender   | male           | 104                             | 117                    | 88.89%           |
|      |           |          | female         | 110                             | 118                    | 93.22%           |
|      |           | Job      | director       | 68                              | 80                     | 85.00%           |
|      |           |          | Non-supervisor | 146                             | 155                    | 94.19%           |
|      | Chongqing | gender   | male           | 10                              | 13                     | 76.92%           |
|      |           |          | female         | 10                              | 10                     | 100.00%          |
|      |           | Job      | director       | 8                               | 9                      | 88.89%           |
|      |           |          | Non-supervisor | 10                              | 13                     | 76.92%           |
| 2024 | Shanghai  | gender   | male           | 102                             | 110                    | 92.73%           |
|      |           |          | female         | 110                             | 118                    | 93.22%           |
|      |           | Job      | director       | 70                              | 79                     | 88.61%           |
|      |           |          | Non-supervisor | 142                             | 149                    | 95.30%           |
|      | Chongqing | gender   | male           | 12                              | 13                     | 92.31%           |
|      |           |          | female         | 8                               | 9                      | 88.89%           |
|      |           | Job      | director       | 7                               | 7                      | 100.00%          |
|      |           |          | Non-supervisor | 13                              | 15                     | 86.67%           |
|      | Taipei    | gender   | male           | 3                               | 3                      | 100.00%          |
|      |           |          | female         | 5                               | 5                      | 100.00%          |
|      |           | Job      | director       | 4                               | 4                      | 100.00%          |
|      |           |          | Non-supervisor | 4                               | 4                      | 100.00%          |
| 2025 | Shanghai  | gender   | male           | 87                              | 98                     | 88.78%           |
|      |           |          | female         | 97                              | 108                    | 89.81%           |
|      |           | Job      | director       | 54                              | 65                     | 83.08%           |

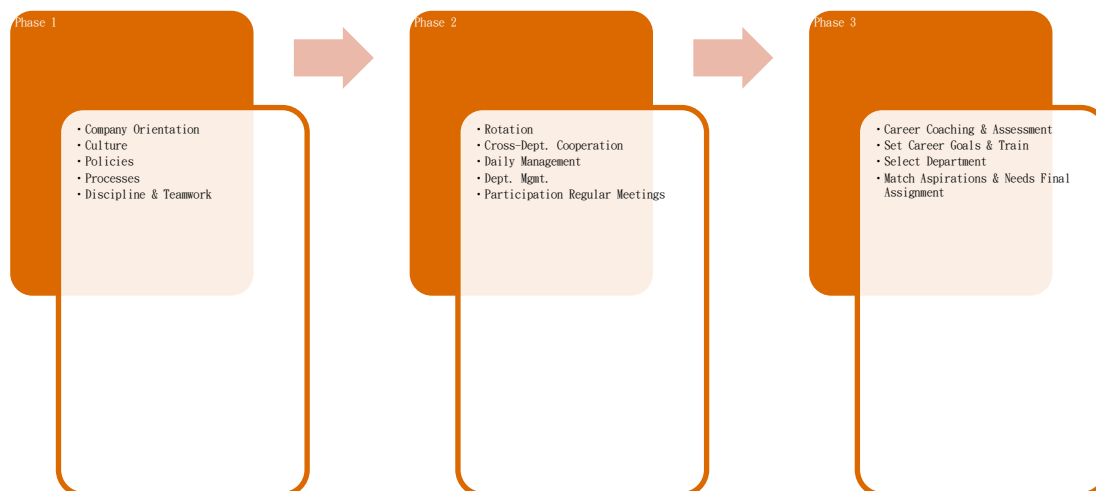
|  |           |        |                |     |     |         |
|--|-----------|--------|----------------|-----|-----|---------|
|  | Chongqing | gender | Non-supervisor | 130 | 141 | 92.20%  |
|  |           |        | male           | 12  | 12  | 100.00% |
|  |           |        | female         | 8   | 8   | 100.00% |
|  |           | Job    | director       | 6   | 6   | 100.00% |
|  |           |        | Non-supervisor | 14  | 14  | 100.00% |
|  | Taipei    | gender | male           | 3   | 3   | 100.00% |
|  |           |        | female         | 5   | 5   | 100.00% |
|  |           | Job    | director       | 4   | 4   | 100.00% |
|  |           |        | Non-supervisor | 4   | 4   | 100.00% |

Note: Information on Taiwan Dinggu Realty and its Taipei office was newly added to the statistics in 2024, but this is not retroactive.

### **Talent Reserve Program**

Talent reserves are one of the keys to ensuring the company's sustainable operation. Dinggu has established a "Management Talent Reserve Program," which uses annual employee performance appraisals to identify employees who align with Dinggu Group's cultural values, possess critical thinking skills, a willingness to take on challenges, and a spirit of self-discipline and teamwork. These individuals are then added to our talent pool, where we focus on developing their qualities and abilities. In addition to continuously bringing innovative energy and development potential to the organization through key talent, the "Talent Reserve Program" also cultivates strategic thinking, professional knowledge, and leadership skills in key personnel to meet the organization's future development needs.

### **Dinggu Management Talent Reserve Program**



## 6.3 Work Safety and Care

A safe and healthy workplace environment is of paramount importance to Dinggu's operations. Workplace safety not only represents the company's reputation and whether the company complies with relevant laws and regulations, but also affects the company's overall operations and is directly related to the well-being and living standards of employees and their families.

To prevent accidents, Dinggu regularly conducts occupational safety risk identification and implements appropriate safety measures and monitoring to protect the lives and property of employees and reduce the costs that occupational accidents may bring to the organization. Dinggu also regularly organizes various safety training sessions, emergency drills, and educational programs to enhance employees' awareness of safety matters and equip them with the ability to deal with potential emergencies at work. In addition to employees, Dinggu also attaches importance to the occupational safety of its suppliers and has formulated multiple measures for supplier partners to jointly create a safe working environment.

| Major Theme Name                                   | Occupational safety and health                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and importance to the organization    | Dinggu regards ensuring the safety of construction sites and property operations as the highest guiding principle of workplace health and safety. It strengthens the safety production management of construction sites and property operations, and enhances supervision measures and clarifies supervisory responsibilities to effectively control general accidents and prevent the occurrence of major safety accidents, thereby safeguarding the health and safety of all staff.                                                                                                                                                                                                                                                                                                                                       |
| <b>Management Policy</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Actual and potential positive and negative impacts | <p>frontal assault:<br/>Effective management of occupational safety and health and the provision of a healthy and safe working environment for employees and workers can not only reduce the company's legal liability and economic losses caused by workplace accidents, but also improve employee satisfaction and make them more focused on their work.</p> <p>Potential negative impacts:<br/>If a company's occupational safety and health management is inadequate, exposing employees and workers to unsafe working environments, it may lead to injury or even death, or damage to their health due to exposure to harmful environments, resulting in legal liability for the company and damage to its brand reputation.</p>                                                                                       |
| Management strategy                                | In accordance with the requirements of the "Standards for Safety Inspection of Building Construction", the "Technical Specifications for Safety of High-Altitude Operations in Building Construction" and the "Safety Production Assurance System for Construction Sites", Dinggu starts from the basic requirements of the construction site safety production and environmental protection management system, and implements the management principles of "compliance with laws and regulations, responsibility to individuals, reducing consumption and preventing pollution, ensuring safety, dynamic management, and continuous improvement"; and adheres to the management policy of "safety first, prevention as the main focus" to meet the requirements and importance of the safety production management system. |
| policy/Promise                                     | "Standards for Safety Inspection of Building Construction", "Technical Specifications for Safety of High-Altitude Operations in Building Construction", and "Safety Assurance System for Construction Sites"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Target                                             | Establish safety management goals and promote and train all on-site employees to ensure that everyone has a clear direction for their efforts, so as to ultimately achieve the safety goals.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                            | <p>1.The recordable occupational injury rate is lower than0.1%.</p> <p>2.Prevent serious accidents such as serious injuries, deaths, fires, equipment damage, traffic pipeline accidents, and food poisoning.</p> <p>3.AchieveJGJ59-2011The building construction safety inspection standard is qualified.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Resources                  | <p>According to the "Provisional Regulations on Safety Training and Education for Employees of Construction Enterprises", personnel in different positions shall receive a minimum number of training hours before starting their jobs.</p> <p>1.The construction unit, supervision unit, and contracting unit are responsible for the daily inspection of project safety management and for achieving safety production targets as required.</p> <p>2.Safety education and training responsibilities: The project manager is responsible for leading the safety education and training supervisors, and the safety officer is the supervisor, responsible for the formulation, organization and implementation of safety training plans for all types of personnel, as well as qualification assessment and verification.</p> |
| Status of goal achievement | 2025Recordable occupational injury rate 0%No major accidents or incidents occurred.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Action Plan                | <ol style="list-style-type: none"> <li>1. Establish a safety production management system and create a system file list.</li> <li>2. Develop safety production assurance plans and safety technical measures.</li> <li>3. Management personnel and special personnel must hold valid certificates to work.</li> <li>4. Sign a safety production target management responsibility agreement.</li> <li>5. Establish a safety technology briefing system.</li> <li>6. Establish a regular safety inspection and testing system.</li> <li>7. Establish a safety training and education system and record.</li> <li>8. Establish various safety management systems.</li> <li>9. Establish safety inspection measures and penalty systems.</li> </ol>                                                                                |
| Complaint mechanism        | mailbox:hotline@sinohorizon.cn ;telephone:021-64399177                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Evaluation mechanism       | <p>Continuously and effectively satisfyDGJ08-903-2010Standard: On-site Construction Safety Management Specifications</p> <ol style="list-style-type: none"> <li>1.The achievement of safety objectives and the control of major hazard sources and major adverse environmental factors.</li> <li>2.The operational status of the self-improvement mechanism of the construction site safety production assurance system.</li> <li>3.The extent to which employees abide by laws and regulations and improve their safety awareness.</li> <li>4.Experiences and practices in establishing, implementing, and improving a safety assurance system for construction sites.</li> <li>5.Requirements and measures for improving safety objectives and the on-site safety production assurance system.</li> </ol>                    |

\*No events or business relationships involving this major theme actually occurred this year that had a negative impact.

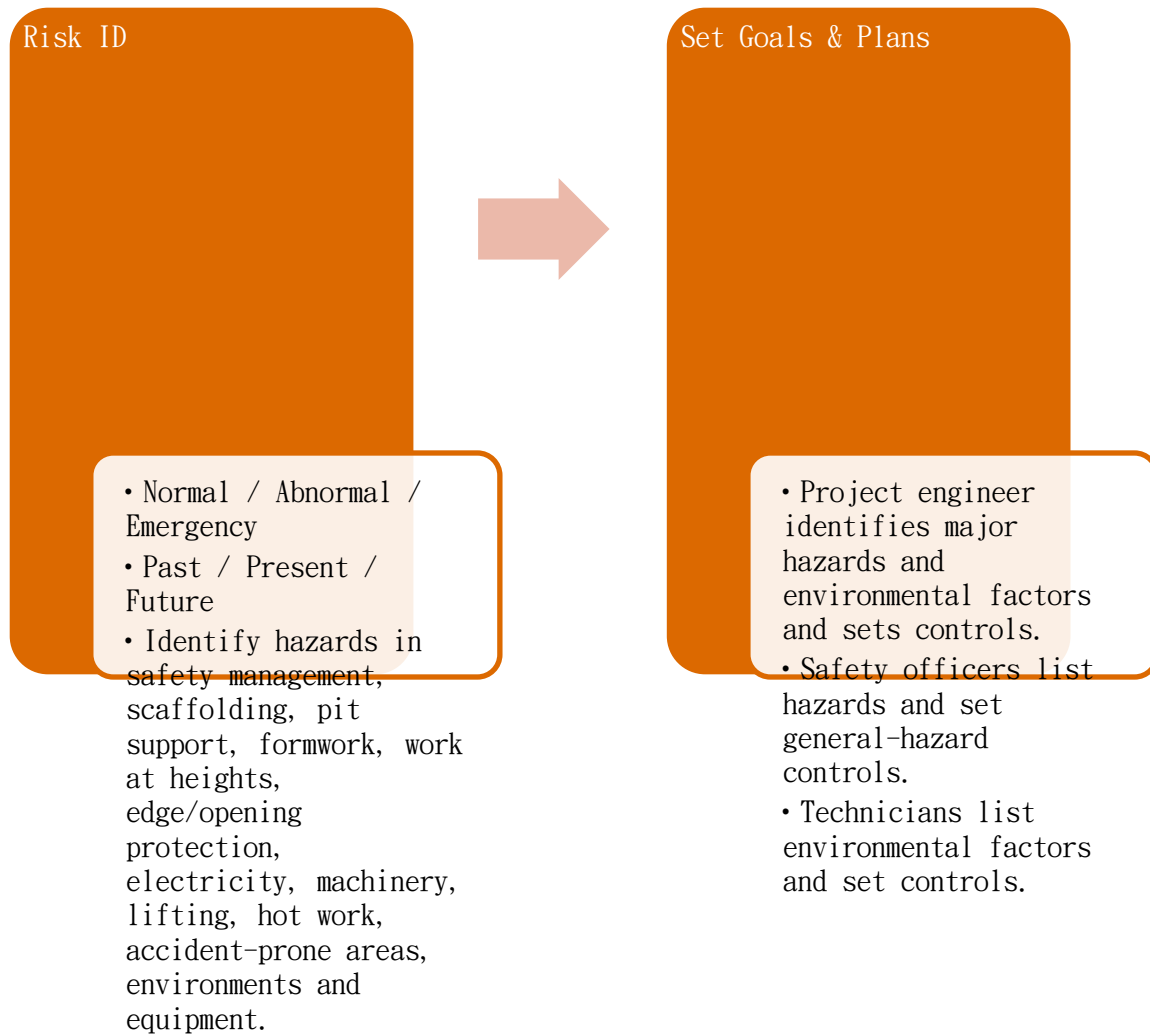
## Occupational Safety and Health Management System

Dinggu has established an occupational safety and health management system in accordance with the following regulations, covering all aspects from construction and supervision to personnel, to ensure the safety of the working environment for personnel:

| "Safety Management System"                                                                                                                                                                                                               | "Work Safety Act"                                                                                                                          | Shanghai Site Safety Standard<br>Project Safety Assurance Plan                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Dinggu project staff supervise construction, supervisory and general contractors; conduct daily inspections; strengthen site safety controls; and prevent routine and major incidents.</li> </ul> | <ul style="list-style-type: none"> <li>Helmet and harness standards; compliance monitoring; maintenance and supplier oversight.</li> </ul> | <ul style="list-style-type: none"> <li>The general contractor formed a safety team led by the project manager to implement site safety controls. ("Safety Assurance Plan") Project management and personnel support safety activities. 2025 Annual safety team members:12people; functional representatives:9people.</li> </ul> |

## Occupational safety risk management

In order to effectively manage accidents and pollution, Dinggu systematically identifies potential hazards and negative environmental factors during the construction process at the project site and develops orderly objectives and management plans.



#### Risk identification results

| Risk Projects              | Risk details                                                                                                                                                                                                                                                                           | Response measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Construction process risks | Major safety hazards in the assembly and dismantling of large machinery; the erection and dismantling of scaffolding; the support and dismantling of formwork; deep foundation pit construction; and the installation and dismantling of tower cranes and passenger/freight elevators. | <ol style="list-style-type: none"> <li>1. Establish management systems for major hazard sources.</li> <li>2. Prepare special construction plans</li> <li>3. According to regulations, special construction plans must be approved before construction can begin.</li> <li>4. Technical briefing was conducted and documented in writing and signed.name</li> <li>5. Construction should proceed according to the plan, and the personnel responsible for preparing the project plan, who are involved in the acceptance process, should participate in the initial acceptance inspection.</li> </ol> |

|                                    |                                                                                                                       |                                                   |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| Care for pregnant female employees | The office environment (indoor air, noise, etc.) may have adverse effects on the health of pregnant female employees. | Job reassignment and permission to work from home |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|

The "Safety Production Assurance Plan" serves as the review basis, guiding the standards and plans for safety production management at the project construction site. All employees and suppliers cooperating with the project must strictly adhere to it. Personnel at all levels should fulfill their safety responsibilities according to regulations, while ensuring the operation of the safety system and the achievement of its ultimate goals through their own work quality. We protect and support personnel engaged in safety management and supervision, granting them the authority and obligation to report safety issues directly to higher levels, as follows:

- Project construction personnel have the right to refuse construction tasks that do not comply with safe operating procedures. In addition to stopping such actions in a timely manner, they are responsible for reporting such actions to the project supervisor, the safety manager.
- Before starting work, each construction team is responsible for inspecting the power tools and equipment to be used. Equipment without acceptance marks or whose safety performance is questionable should be refused use.

#### Occupational accident investigation process



#### Emergency response plan review and correction

1. Following an accident or emergency, relevant personnel should be organized to analyze and evaluate the effectiveness of the emergency response plan. Corrective and improvement measures should be proposed for any problems identified during the evaluation, and inappropriate emergency measures should be adjusted promptly.
2. Drills should be conducted according to the contingency plan, and the effectiveness of the drills should be evaluated. The contingency plan should be revised as necessary.

#### Occupational Injury Statistics Table

|                                                                                                                       |              |
|-----------------------------------------------------------------------------------------------------------------------|--------------|
| Period: 2025/1/1~2025/12/31                                                                                           | staff(Note1) |
| <b>Total working hours(a)(Note2,3)</b>                                                                                | 424,576      |
| <b>Number of general occupational injury cases(b)</b><br>Note: Number of lost working days180Those within the heavens | 0            |

|                                                                                                                                                          |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| <b>Number of serious occupational injuries(c)</b><br>Note: The number of lost working days exceeds 180The Heavenly Ones, excluding the number of deaths. | 0 |
| <b>Number of deaths(d)</b>                                                                                                                               | 0 |
| <b>Total number of recordable occupational injuries(b+c+d)</b>                                                                                           | 0 |
| <b>Lost working days(e)</b>                                                                                                                              | 0 |
| <b>The rate of death from occupational injuries</b><br>instruction:d*1,000,000/a                                                                         | - |
| <b>A high rate of occupational injuries</b><br>instruction:c*1,000,000/a                                                                                 | - |
| <b>Recordable occupational injury rate</b><br>instruction:(b+c+d)*1,000,000/aThis refers to the "frequency of disability injury".                        | - |
| <b>Lost working days ratio</b><br>instruction:e*1,000,000/aThis refers to the "severity rate of disability or injury".                                   | - |

Note1Information on non-employees is usually based on work projects rather than manpower as the contract target, making it more difficult to count their numbers. Therefore, their occupational safety and performance information is not disclosed.

Note2Employee working hours calculation method: up to 2025/12/31Shanghai, Total number of employees at Dinggu Taipei and Chongqing\* 2025Total working hours per person per year.

Note3Total working hours per person: Daily working hours for a normal shift\*2025Total number of working days in a year (excluding weekends and statutory holidays).

## Occupational safety education and training

Dinggu prioritizes reducing accident risks, paying particular attention to the professional competence and ethical education of frontline personnel. Tailored to the needs of different professional categories, Dinggu provides licensing training (such as property engineering) and encourages employees to participate in external educational courses to ensure they possess the necessary professional knowledge and ethical conduct to reduce the occurrence of accidents. Our occupational safety and health training includes:

1.Safety education and training: In accordance with the requirements of the "General Standards for Safety, Health and Occupational Health at Construction Sites in Buildings and Municipal Engineering", the safety production leading group conducts safety education and training for relevant management personnel to enhance employees' awareness of safety production and safety management concepts.2025In 2018, the number of participants in safety education and training was [number missing].360Total education and training hours for individuals360Hours.

2.Certification required for work: According to the "Work Safety Law of the People's Republic of China," special operations personnel must undergo specialized safety training and obtain an operation qualification certificate in accordance with relevant national regulations before they can work..2025In 2018, the number of people participating in the recertification of property electricians in Shanghai totaled [number missing].3Total education and training hours for individuals21.5Hours; Number of people who passed the safety production management training and assessment1The total number of training hours for the personnel was 44 hours; the number of other special equipment operators who participated in the recertification process was also mentioned.1Total education and training hours for individuals6.5Hours.

3.Professional Training: The property management department organizes occupational safety education and training in accordance with the "Safety Guidance Manual for Confined Space Operations," the "Management Measures for Emergency Response Plans for Production Safety Accidents," and the "Guidelines for the Compilation of Emergency

Response Plans for Production Safety Accidents in Production and Business Units." Training topics include...Limited air conditioning. Required skills and responsibilities of operators"Emergency Drill for Confirmation of Limited Air Conditioning Poisoning Accident","Employee safety awareness and safety knowledge training" and "Electrical distribution room safety inspection"Training sessions were held, with a total of [number] participants.164 people, total training hours: 340.5Hours.

4.Outsourced security personnel and non-employees: According to the "Work Safety Law of the People's Republic of China", employers shall provide dispatched workers with education and training on job safety operating procedures and safety operating skills.2025Throughout the year, the Security Department continued to use the WeChat training public account to conduct monthly online education and training for outsourced security personnel; it also provided fire safety training for merchants located in the mall, jointly maintaining, managing, and creating a safe working environment, and organizing merchant training.2Number of participants98Total training hours per person98Hours.

| Employees                                                                                         | Special Ops                                                                                | Property Mgmt.                                                                                             | Merchants                                                                | Outsourced Security                                                                                                         |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Safety Training</li> <li>• Technical Training</li> </ul> | <ul style="list-style-type: none"> <li>• Electrician / Boiler / Safety Training</li> </ul> | <ul style="list-style-type: none"> <li>• 《Wastewater Safety Training》、《Confined-Space Training》</li> </ul> | <ul style="list-style-type: none"> <li>• Fire Safety Training</li> </ul> | <ul style="list-style-type: none"> <li>• Safe Operating Procedures &amp; Skills</li> <li>• Firefighting Training</li> </ul> |



Our comprehensive occupational safety training objective is "prevention-oriented, combining internal and external approaches," and we use the following systems to evaluate the effectiveness of occupational safety education and training:

- Regular safety inspections are conducted on the construction team. After new workers enter the site and before a new process begins, internal safety briefings and controls are carried out for the work teams and workers at each level. If any project requires rectification or safety hazards are found, the engineering department and the supervisor will issue a notice requiring improvement within a specified period.
- Employees will be issued qualification certificates after completing the required training hours and passing the examinations at the training institution.

## Healthy Workplace

Promoting the physical and mental well-being of employees is key to the sustainable development of enterprises. Dinggu hopes that employees can maintain a harmonious life in terms of mind and body, and provides comprehensive health support services so that employees can devote themselves to their work in a healthy state, maintain the company's productivity and creativity, and create a win-win situation for employees, families and the company.

### 1. Comprehensive health check-up for all staff

Dinggu provides all employees with a free annual health check-up, and new hires and temporary staff also enjoy this benefit.2025In that year, Dinggu Gong165The total cost of the health check-up was NT\$559.863Yuan.

| year | region    | Number of people participating in annual health check-ups | Medical examination cost (NT\$/dollar) |
|------|-----------|-----------------------------------------------------------|----------------------------------------|
| 2025 | Shanghai  | 139                                                       | 401,772                                |
|      | Chongqing | twenty one                                                | 66,091                                 |
|      | Taipei    | 5                                                         | 92,000                                 |



### 2.Regular testing of drinking water quality

To ensure the safety and hygiene of the employees' working environment and drinking water, Dinggu regularly disinfects and cleans the working environment in accordance with the "Labor Safety and Health" and "Standards for Drinking Water Hygiene" and conducts drinking water quality testing every two months.2025In 2018, the monitoring results all met the standards stipulated by law.

### 3.SettingsEmployee Legal Aid Station

Dinggu settingsEmployee Legal Aid Station,It provides guidance and services to building employers, employees, and service participants, actively building an "integrated" and "one-stop" labor dispute resolution platform. With legal education and publicity activities as the main focus, it strengthens guidance on labor relations, employee services, and rights protection..

### 4.Medical Project Discount Policy

To promote employee health awareness and well-being, the company provides basic free health checkups.Our partners are iCarbon and Ruici.Furthermore, if employees wish to undergo more in-depth health checkups, they can leverage their Dinggu employee status to enjoy preferential prices at partner institutions. This policy not only

encourages employees to prioritize their personal health but also provides them with substantial financial support, making advanced medical examinations more feasible and convenient.

#### 5.Shanghai All Employees Industrial and Commercial Insurance

To mitigate the risk of accidental injury to employees during work hours and to enrich the company's compensation and benefits plan, the company provides employees with commercial insurance based on their circumstances, including employer liability insurance and group personal injury insurance.

#### 6.female employee care

For employees who are also mothers, Dinggu not only strictly adheres to the "Special Provisions on Labor Protection for Female Employees" promulgated by the State Council of China and local regulations, but also continuously improves the labor protection system for female employees. Dinggu has set up ample rest areas in its office areas, prioritizing the use of pregnant and breastfeeding employees.,To ensure that female employees can get sufficient leave and rest during pregnancy, childbirth and breastfeeding.

#### 7.Employee club activities and rest areas

We advocate for work-life balance and encourage employees to organize various cultural and sports activities or establish interest-based internal clubs.To implement the "micro-break" work philosophy, the company has planned comfortable public rest spaces at each office location, allowing employees to relax and rejuvenate during their breaks.We aim to create a fun and human-centered office space where employees can relieve work-related stress and tension.





## Supplier Occupational Safety Management

Dinggu fully understands the potential societal impact of its operational strategies and has established a risk management mechanism to ensure that our supplier personnel work in a safe environment. We have established supplier building permit verification and corresponding codes of conduct for suppliers, covering aspects such as labor, health and safety, legal and ethical standards. Dinggu project personnel will regularly review and revise relevant regulations according to their respective areas of expertise to ensure that everyone involved enjoys a safe and secure working environment.

1. Dinggu project personnel formulated the "Safety Management System" to supervise the safety management work of the construction unit, supervision unit and contractor, and to conduct daily inspections of the company's project safety production management, supervising construction safety and quality.

2. Dinggu Property Management employees have formulated safety helmet usage guidelines in accordance with the relevant provisions of the "Production Safety Law," including selection specifications, methods, and precautions, and regularly supervise relevant personnel to ensure their implementation. To prevent and reduce safety accidents, they have also formulated safety belt usage guidelines. The "Regulations for the Supervision of Maintenance and Repair Suppliers" regulates the quality control of suppliers.

3. In the procurement of materials, the company signs a "Sales Contract" with suppliers, which clearly requires that for special products (such as fire protection, gas, elevators, etc.), the seller must have the corresponding sales qualifications and corresponding quality inspection reports, and strictly prohibits the provision of counterfeit and substandard products.

4. In the procurement of maintenance and construction projects, the company signs a "Maintenance Safety Agreement" with suppliers. Suppliers for maintenance and construction projects must comply with the relevant safety production and fire protection policies and guidelines issued by the national and Shanghai labor protection and work safety authorities. At the same time, suppliers are required to establish clear rules and standards in terms of safety management systems, construction surveys, safety education, work safety, personnel qualifications, and public safety.