



# 2025 ESG SUSTAINABILITY REPORT



Kung Sing Engineering Corporation

# Table of Contents

## Management Policy and ESG

|                                                  |          |
|--------------------------------------------------|----------|
| <b>1 、 Operating Sustainable</b>                 | <b>3</b> |
| Annual highlight performance                     | 4        |
| About this report                                | 5        |
| About KSECO                                      | 7        |
| Sustainable development strategy and performance | 12       |
| Risks and Opportunities                          | 18       |
| Stakeholder negotiation                          | 19       |

## ESG in practice

|                                                   |           |
|---------------------------------------------------|-----------|
| <b>G 2 、 Corporate Governance</b>                 | <b>28</b> |
| Management policy                                 | 29        |
| Board of Directors Operation and Operation Status | 30        |
| Supply chain management                           | 47        |
| Risk Management                                   | 51        |
| Integrity, transparency and legal compliance      | 60        |

|                                       |           |
|---------------------------------------|-----------|
| <b>E 3 、 Environmental protection</b> | <b>62</b> |
| Management policy                     | 63        |
| Abide by the law                      | 65        |
| Energy management                     | 66        |
| water resource management             | 70        |
| Pollution prevention                  | 72        |

|                                                     |           |
|-----------------------------------------------------|-----------|
| <b>S 4 、 Happy workplace and social integration</b> | <b>82</b> |
| Management policy                                   | 83        |
| Labor Rights and Human Rights                       | 84        |
| Employee care and welfare                           | 86        |
| Occupational health and safety                      | 94        |
| Social participation and charity feedback           | 106       |

|                                                              |            |
|--------------------------------------------------------------|------------|
| <b>Appendix</b>                                              | <b>114</b> |
| GRI indicator item comparison table                          | 114        |
| SDGs comparison table                                        | 126        |
| TCFD Content Index                                           | 129        |
| SASB Content Index                                           | 130        |
| TNFD Nature-Related Financial Disclosures                    | 133        |
| IFRS S1,S2                                                   | 134        |
| 2018 Greenhouse Gas Inventory Base Year Recalculation Report | 136        |
| Other Notes                                                  | 139        |

### Important information:

This English version of the ESG report is only a translated version of the Chinese version. If the content is different from the Chinese version, the Chinese version shall prevail.



# 1、Operating Sustainable



## Topic of this chapter

|                                                  |     |
|--------------------------------------------------|-----|
| Annual highlight performance                     | P4  |
| About this report                                | P5  |
| About KSECO                                      | P7  |
| Sustainable development strategy and performance | P12 |
| Risks and Opportunities                          | P18 |
| Stakeholder negotiation                          | P19 |

## Important issues

|                                |                                                          |
|--------------------------------|----------------------------------------------------------|
| 1 Construction period progress | 6 supply chain management                                |
| 2 Health and Safety            | 7 Environmental protection (including pollution control) |
| 3 Operating status             | 8 Risk Management                                        |
| 4 Construction quality         | 9 Energy management                                      |
| 5 Salary                       | 10 Employee Benefits                                     |

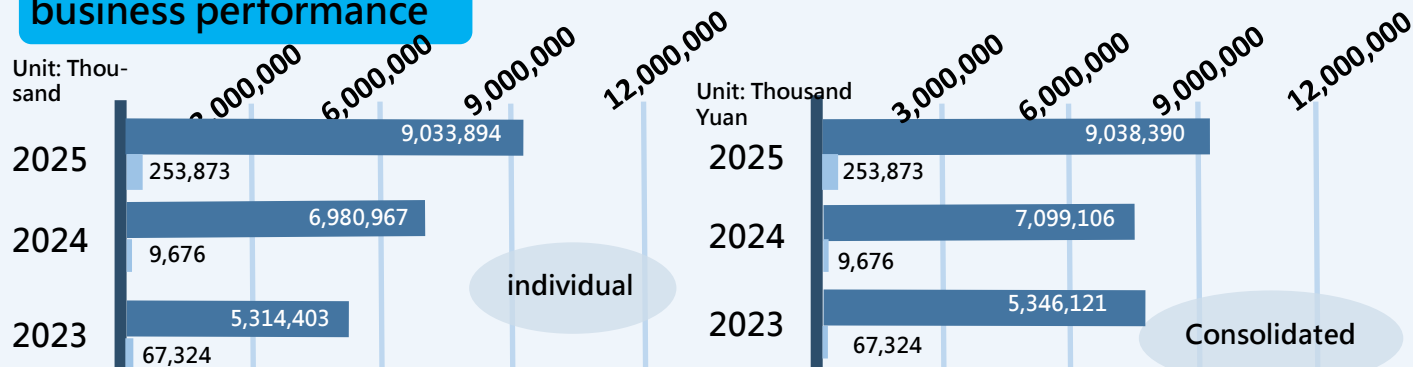
The triple surplus of ESG (environmental, social, governance) enables companies to develop sustainably. Therefore, the chapter on sustainable management includes all the major issues that we have summarized, but in this chapter, the major issues 1-10 are only A brief description of the general direction is detailed in the chapters "Corporate Governance", "Environmentally Friendly" and "Happy Workplace and Social Inclusion".

## 2025 Annual highlight performance

In 2025, Kung Sing has achieved a number of performance achievements.

Now let's take a look at which ones!

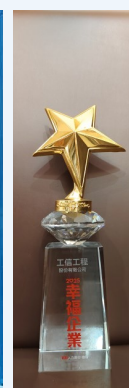
### business performance



Both individual and consolidated financials remain positive for 2024.

### Corporate Governance

- ※ Won the "Gold Award" of TCSA's 18th Sustainability Report in 2025
- ※ Won the 2025 Happy Enterprise "Gold Award" from 1111 Human Resources Bank.
- ※ Winner of the 25th Public Construction Golden Quality Award – Excellence Award (Danjiang Bridge)
- ※ 100% of the new suppliers signed the "Occupational Safety and Environmental Protection Recognition" and "Environmental and Social Responsibility Recognition".



### Environmental protection

※ The company's carbon reduction commitment, calculated by the "Corporate Carbon Reduction Thermometer" (TRIPs), is in line with the Paris Agreement's goal of not exceeding 1.5°C in global warming by the end of this century. It has been certified by World Magazine and awarded the seal.

※ In 2025, the per capita water consumption of the KUNG SING project will be reduced by 44.5 M<sup>3</sup> compared to the base year (2018), with a cumulative reduction rate of 35.28%.

※ In 2025, the greenhouse gas emissions of the Industrial and Information Engineering Group will be reduced by 2,431.016 metric tons compared to the base year (2018), with a cumulative reduction rate of 49.79%. The greenhouse gas emission density will be reduced by 78.91% compared to the base year. (For changes in base-year emissions, please refer to the appendix: "2018 Greenhouse Gas Inventory Base Year Recalculation Report.")



### Happy workplace and social integration

- ※ There will be no human rights complaints in 2025.
- ※ In 2025, employee compensation of 5% of the 2024 profit will be paid.
- ※ Won the "Happy Enterprise" Silver Award from 1111 Job Bank.
- ※ Employee salaries will be adjusted by 8.64% in 2025, and benefit costs will increase by approximately 7.54%.





## About this report

Industry Information Engineering compiled its corporate social responsibility report for the first time in 2012. In 2014, it officially prepared the report in accordance with the indicators set by the Global Sustainability Reporting Institute (GRI) reporting guidelines. Since then, this report has been compiled annually as a non-financial report of the company. Report. In August 2023, Industry Information Technology established a sustainable development committee to manage and supervise sustainable development, and the ESG work promotion group is the responsible unit for promoting implementation and preparing sustainability reports.

### range

The content of this report includes the activities of Industry and Information Engineering Co., Ltd. from January 1 to December 31, 2025. Because some of the content discloses information in the past 3-5 years, there is a restatement of the information in the previous report. . In addition, if the content includes enterprises related to industry and information engineering, an explanation will be added to the report. The report is divided into four major themes: sustainable management, corporate governance, environmental friendliness, and happy workplace and social inclusion. The content of each article is designed to correspond to the GRI indicators of the sustainability reporting guide (please refer to the attachment).

### Writing principles

This report is written with reference to the Global Sustainability Reporting Institute's GRI indicators, the United Nations' Sustainable Development Goals (SDGs), SASB indicators, the TCFD structure, and the Corporate Social Responsibility Code of Practice for Listed Overseas Companies issued by the Taiwan Stock Exchange/Securities counter trading center.

Industrial Information Engineering takes the five major concepts of "safety, quality, progress, cost, and environmental protection" as the company's operating principles. This is also the cornerstone of our sustainable development as a construction industry. Therefore, this report also uses these five major operating concepts.

The concept is developed as the short, medium and long-term direction for fulfilling corporate social responsibility. In order to align the enterprise's sustainable development goals with the company's operating direction, in 2025 the Industrial Information Engineering Group will adopt "sustainable management" (including five major business concepts), "corporate governance" (including quality, progress, and cost concepts), and "environmental friendliness" ( Environmental protection concept), "Happy workplace and social integration" (including safety and quality concepts), this report is compiled under this framework.

### Improvements to the report and reorganization of information

In 2025, the Sustainable Development Committee will provide supervision and specify the ESG Work Promotion Group as the responsible unit for the sustainability report.

Regarding the reorganization of information, and to ensure the accuracy of data disclosure, this report has been reviewed and the data for the greenhouse gas inventory base year has been revised. Specifically, Scope 1 data has

been added to the original base-year figures—which previously covered only Scope 2—to standardize the overall disclosure scope and facilitate data comparison (please refer to page 68 and the appendix for details).

### reliability of the report

#### Internal review:

Various data are collected and compiled by various departments based on daily business processing and operating data, and then submitted to the ESG work promotion group, corporate governance unit, and audit unit for review, and then submitted to the Sustainability Development Committee for review and approved by the highest governance unit. -Board resolution passed.

#### External review and verification passed by the company:

Financial data: Based on the annual financial report issued by Capital Partners Certified Public Accountants.

Quality verification: ISO 9001 [\(P42\)](#)

Environmental verification: ISO14001 [\(P42\)](#)

Society (Occupational Safety and Health): ISO45001, CNS45001 [\(P42\)](#)

### Report issuance

Previous report: issued in August 2025.

This report: issued in August 2026.

### Feedback

If you have any questions or suggestions about the content of the report, please feel free to contact us (ESG Work Promotion Group Editorial Group).

Tel: (02)2751-4188 (Extension: 508 , Miss Juan)

Fax: (02)2721-8027

E-mail: [k2089@kseco.com.tw](mailto:k2089@kseco.com.tw)

Official website: [www.kseco.com.tw](http://www.kseco.com.tw)

Official website QR Code:



### Kung Sing ESG website and report download

<https://www.kseco.com.tw/EN/about1.aspx?cid=108&cchk=53F26F6F-42C7-48E8-9CE7-CB849A371C66>





## About Kung Sing Engineering

GRI 2-22

### Message from the chairman



Kung Sing Engineering Co., Ltd.  
Chairman Pan, ying-jiuan

"Sustainable development" has become the most frequently discussed topic in the world in recent years. While pursuing profit growth and operational performance, companies must also take into account the rights and interests of all stakeholders.

We use the five business concepts (safety, quality, progress, cost, and environmental protection) developed from the core value of the company "Integrity Management" to achieve the goal of sustainable management.

KUNG SING is a company with sufficient resilience, so it can cope with various pressures and has the ability to turn crises into opportunities. Companies with resilience can also respond quickly to external shocks and reduce the impact on the company itself, thus demonstrating superior development capabilities.

Public works are the country's infrastructure and have been continuously transforming in recent years. In addition to digital construction, sustainable public works are also being promoted. Under the influence of climate change, the risks caused by climate issues to enterprises are gradually being taken seriously by everyone. At this time, it is particularly important to have sufficient resilience. Only with resilience can we respond to various risks and reduce the impact on enterprises. Turning risks into opportunities is the direction of our efforts. The Industrial Information Technology team pursues innovation in construction methods and actively learns new knowledge, and achieves the goal of sustainable management with a stable and innovative management attitude!

The most fundamental social responsibility of an enterprise is to improve its core business. The company's business strategy is to develop public works. Public works are a business that seeks welfare for the public, promotes social progress and economic development.

In order to achieve sustainable development, the company has always insisted on carefully selecting engineering bids, striving for stable revenue and profits, and constantly seeking innovation and change, mastering advanced technology and methods, strengthening its own professional capabilities, expanding diversified corporate values, demonstrating the company's overall strength and continuous driving force, and thus consolidating employee cohesion and shareholder recognition.



Company Profile

Kung Sing Engineering Co., Ltd. was founded in Shanghai in 1941 by the late founder Mr. Lu Ergong. It was established and registered in Taiwan in 1947. It has a long history of more than 70 years since its establishment. The stocks were listed on the OTC in 1999 and listed in December 2012. , Is the first domestic large-scale construction factory to obtain ISO 9001 quality management and ISO 14001 environmental management certification qualified company.

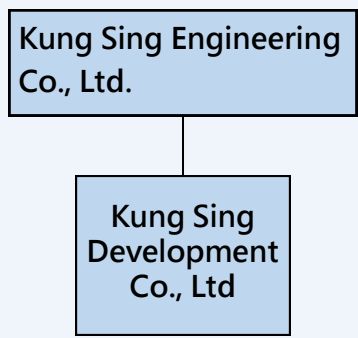
Kung Sing engineering has many excellent conditions such as rich construction experience, high-level construction technology, flexible capital scheduling ability, excellent construction quality, excellent construction engineering talents, professional project management and interface integration capabilities. It has participated in national major projects over the years. Construction, undertaking various public projects such as highways, bridges, tunnels, rapid transit systems and buildings, has made indelible contributions to major national transportation and local construction, regional development and engineering technology improvement, and has participated in public works committees many times , The Ministry of the Interior, and the quality evaluations organized by various local governments were awarded the Excellent Builders or Best Constructors.

Take the construction of the Taipei Mass Rapid Transit system road network as an example. The company has participated in various routes such as Tamsui Line, Xindian Line, Banqiao Line, Nangang Line, Xinzhuang Line, Wenhua Line, and Airport MRT. Although many difficulties and obstacles were encountered during the construction period, they were overcome one by one through careful planning, professional skills, firm perseverance and team spirit. Each section of the tender has been successfully completed and opened to traffic, which proves that the construction quality can indeed meet the project sponsorship. According to the strict requirements of the agency, the company has also reached the business philosophy of fulfilling its social responsibilities.

basic information

|                                                                                                    |                                                                                                                                        |
|----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| company name<br>Kung Sing Engineering Co., Ltd.                                                    | Amount of capital<br>NT\$4.92 billion                                                                                                  |
| Date of establishment<br>February 1, 1947                                                          | Turnover (2025)<br>Operating income<br>NT\$9,038,390 thousand                                                                          |
| number of workers<br>Home country: 349 people,<br>foreign nationals: 417 people                    | Affiliated company<br>2 (see the organization<br>chart on the right)                                                                   |
| Main business<br>MRT, tunnels, buildings, bridges,<br>airports, roads and maritime<br>engineering. | Business scope<br>Too many items, please<br>refer to our company<br>website:<br><a href="http://www.kseco.com.tw">www.kseco.com.tw</a> |

Group Organization Chart



Operating locations are in Taiwan

Note: Zhanbang Industrial Co., Ltd., one of the two original subsidiaries, was dissolved with the consent of its board of directors on December 13, 2024, and completed its liquidation and deregistration processes in September 2025.



Kung Sing Engineering Corporation, construction sites and projects under construction

Tamkang Construction Office (New construction of Tamkang Bridge and its connecting roads 5K+000~7K+035)

New Taipei Construction Office (Y19 (exclusive) ~ Y20 (inclusive) civil engineering and water and electricity environmental control section standard project of the northern ring section of the ring line)

Public facilities and permanent bank revetment and S04~S05 wharf project of Taipei Gangnan Wharf C fill area

Taichung Power Plant Construction Office (Taichung Power Plant's new gas-fired unit plans to recycle water pumping machine room and underdrain construction)

Kaohsiung MRT Construction Office 1 (Kaohsiung Metropolitan MRT System Metro Line (Yellow Line) YC03 Civil Engineering, Facility Mechanical and Electrical and Track Turnkey Project)

Kaohsiung MRT Construction Office 2 (Kaohsiung Metropolitan MRT System Metro Line (Yellow Line) YC02 Civil Engineering, Facility Mechanical and Electrical and Track Turnkey Project)

Qianzhen /Xingda Construction Station (Dredging Project of Qianzhen Fishing Port Area. **Completed on April 22, 2025.**Xingda Fishing Port Recreation Area **Completed on August 8, 2025** )

Kung Sing Engineering Co., Ltd(8F., No.102, Sec. 4, Civic Blvd., Da' an Dist., Taipei City 106, Taiwan (R.O.C.)  
New Residential Project: "Botanical Academy" (Nanhai Section)

Ji'an Construction Office (Taiwan No. 9 Line 212K+800~214K+685 Papaya Creek Bridge Reconstruction Project **Completed on November 7, 2025**)

Ruisui Construction Works (Huadong area railway double-track electrification plan CB02 bid restored to Ruisui civil engineering and track engineering)

Taitung Construction Station (Air Force H007 Project)

For our organizational structure, please refer to the organizational chart on the company's official website.



Management team

Please refer to the "Articles of Association" of the company for the power of appointment. (<https://www.kseco.com.tw/tc/>)

| Job title                        | Name             | Job title                                              | Name            |
|----------------------------------|------------------|--------------------------------------------------------|-----------------|
| Chairman                         | Pan,ying-jiuan   | Manager, Finance Dept                                  | Huang, li-wang  |
| General manager                  | Ting ch'êng-chih | Works Department Manager                               | Li, yuan-jia    |
| Executive Deputy General Manager | Chan ming-t'ang  | manager, Business Development Dept                     | Gau, meng-yu    |
| Deputy General Manager           | Liu, Yung-ching  | Accounting Supervisor                                  | Wen, Shu Chiao  |
| Deputy General Manager           | Chen, yau-wei    | Legal Director of General Manager's Office             | Li, kuei- chung |
| Deputy General Manager           | Luo, huai-ching  | Deputy Director of Safety and Health Office            | Chiang sung hui |
| Administration Manager           | Chu wei kuo      | Project manager and director of each construction site |                 |
| Director, Auditing Office        | Hou, ji-shian    |                                                        |                 |

## Company history



Note 1: Please refer to our company website, projects under construction

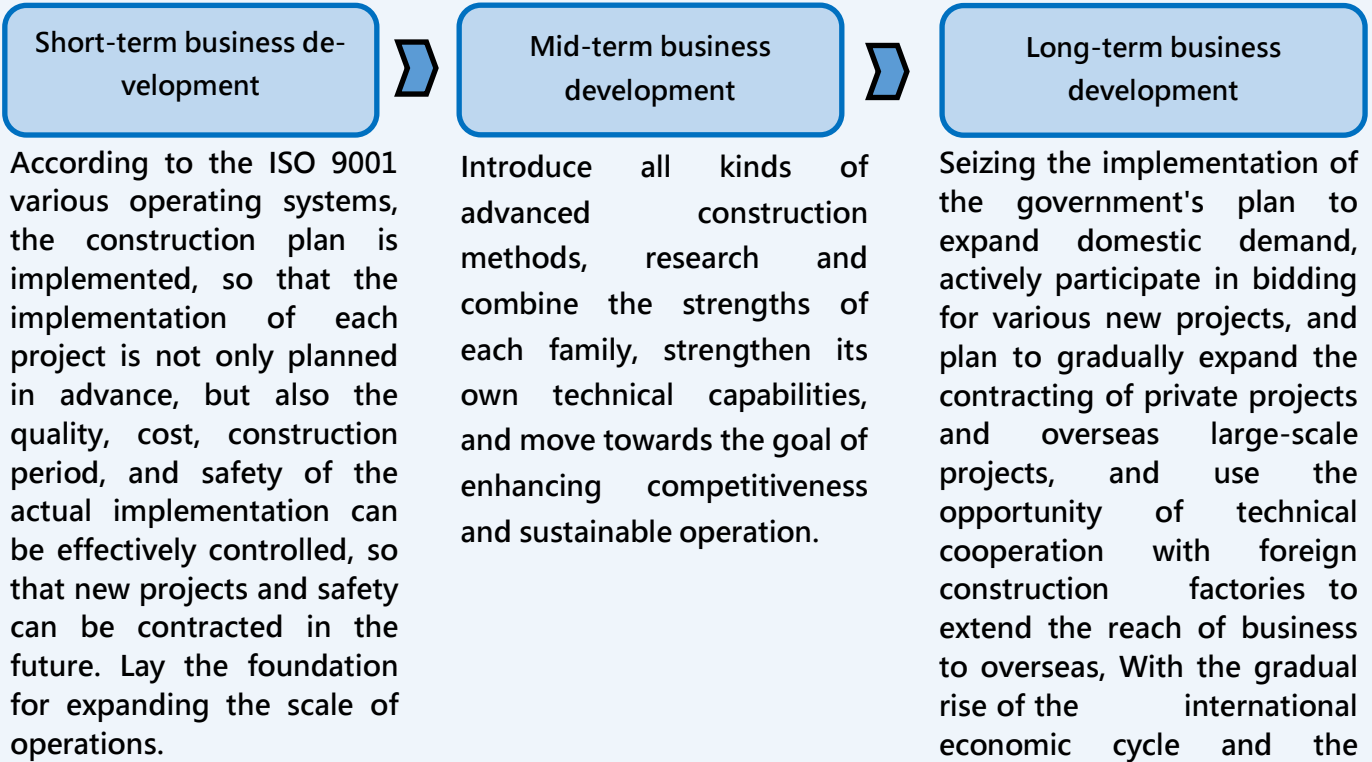
<https://www.kseco.com.tw/EN/building.aspx?pn=1>

# Sustainable development strategy and performance

## Sustainable development strategy

### Business development plan

Based on our five business concepts of "safety, quality, progress, environmental protection, and cost", we formulate short, medium and long-term business development plans in response to market demand and market trends.



### Goal and vision

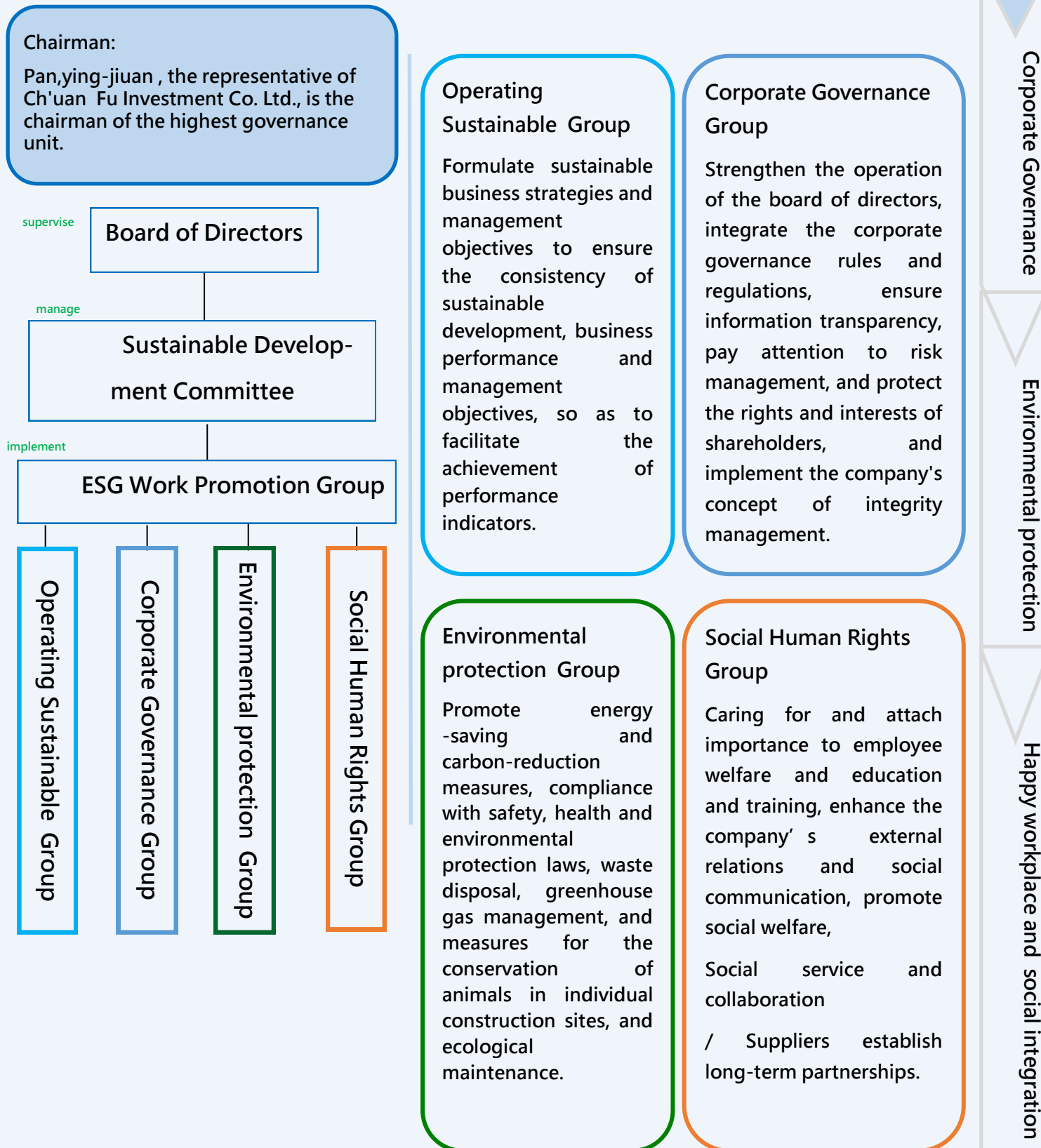
Focusing on developing into a comprehensive large-scale construction industry, gradually expanding the business of construction, environmental protection, building materials, machinery and equipment import, etc., supplemented by private construction and land development, in order to play financial planning, overall construction, design, environmental maintenance, operation, investment, etc. Diversified ESG sustainable management strength!



Actively seek to form an excellent team with related industry manufacturers and consulting companies to jointly participate in public project bidding, and in line with the excellent tradition and performance of the past, as well as the consistent team spirit, continue to innovate in technology, strictly control the quality progress, and provide the best from all walks of life Build services, create a niche to give back to shareholders, and carry out land development to expand business areas.



Based on the core of ESG (renewal), to promote the company's administrative management and the company under the leadership of ESG, the general manager is appointed to form an ESG leading unit work promotion team, which is responsible for assisting and organizing ESG-related work promotion, data collection and implementation. Department, the company's highest organizational management body report.



KUNG SING established a CSR work promotion group in 2014 and changed its name to the ESG work promotion group in 2022. In August 2023, a sustainable development committee was established, and the ESG work promotion group served as the editor group for the sustainability report and was the responsible unit for the report. , based on the importance of issues of concern to stakeholders, list major issues as the basis for preparing the ESG report.

The purpose of the sustainable development of the enterprise is to enhance the competitiveness of the enterprise. Therefore, our working group strives to combine the company's business philosophy, business policy with business performance and management goals, and hope to strengthen the achievement of various performance indicators.

At the beginning of each year, the managers of each group will feedback the data to the coordinator of the promotion team. The coordinator will evaluate and integrate the data and compile a sustainability report. The sustainable development operation and implementation of the previous year will be reported to the board of directors in May every year. The report will be completed in early August. The book will be compiled and submitted to the board of directors for resolution and approval, and it will be announced on the public information observatory and the sustainable development area of the company website before the end of August.

### ESG policy

Kung Sing engineering is the foundation of sustainable operation, and it faithfully implements the business philosophy of "cost first, construction period first, quality first, safety first" and the company management policy of "safety, quality, progress, environmental protection, and cost", and With the mission of fulfilling corporate social responsibility, we are committed to achieving corporate social responsibility to stakeholders such as investors, the government, consumers, employees, and communities, and we would like to reveal the following corporate social responsibility policies:

- There are no accidents in the construction of the project, and the safety of all employees is guaranteed.
- Improve quality management and increase customer satisfaction.
- The overall work progress control is completed as scheduled.
- Friendship with nature and devote to environmental conservation practice.
- Precise cost control, open and transparent information, to ensure the rights and interests of investors.
- Cultivate talents for a long time, take care of employees' well-being, and create a quality working environment.
- Care for the development of the community, promote social welfare, and maintain good neighbor relations.

## Sustainable performance

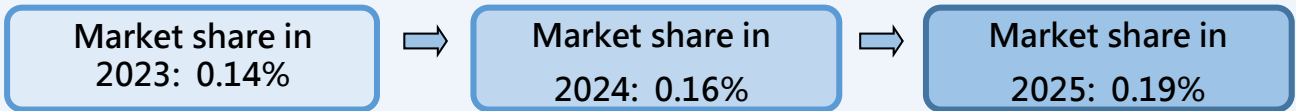
### Sustainability Report

Won the 2025 18th TCSA Taiwan Business Sustainability Award-Sustainability Report Award-Gold Award.



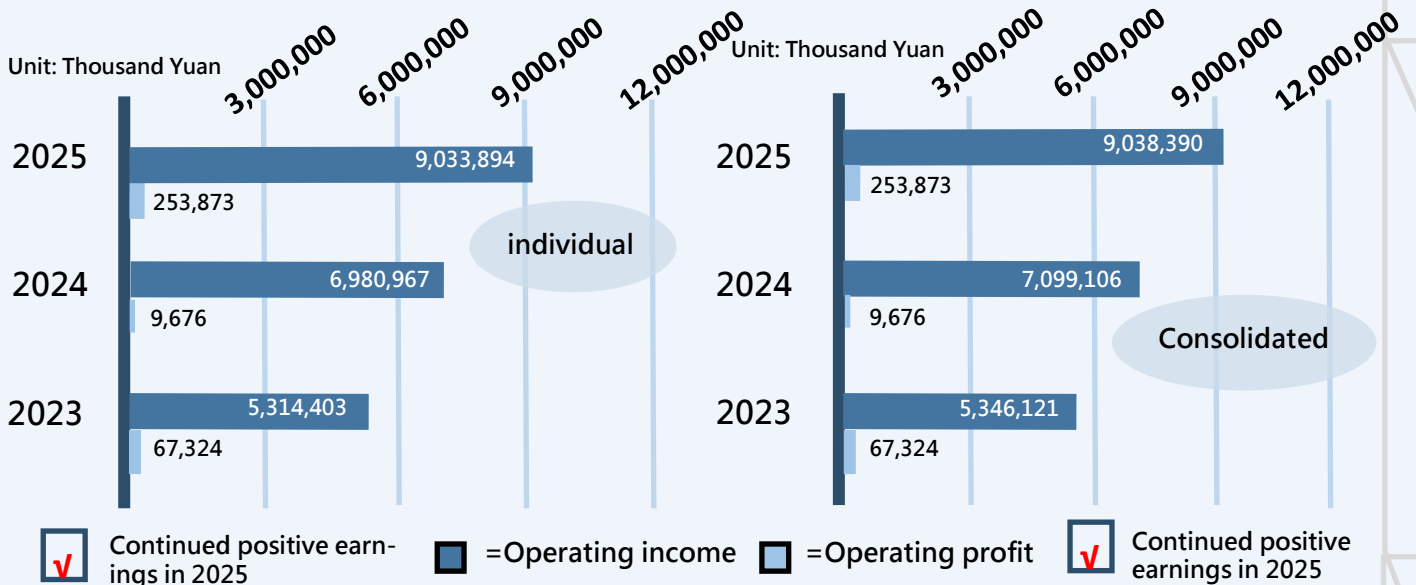
### Market share in the past three years

Consolidated revenue for 2025 is projected to be higher than in 2023 and 2024, primarily due to a larger volume of contracted projects and the fact that some projects are entering their peak execution phase; consequently, market share in 2025 is also expected to be higher.



### Profitability

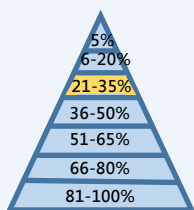
In 2025, Kung Sing Engineering's personal income and net profit will be NT\$253,873 (Thousand ), and the group's consolidated net profit will be NT\$253,873(Thousand) .



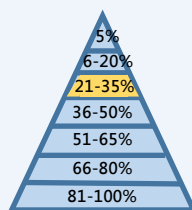
### Corporate governance performance

We are committed to the strengthening and development of corporate governance. Over the years, we have made efforts in implementing information disclosure, strengthening the functions of the board of directors, diversifying directors, as well as internal control, risk management and corporate sustainability. Effectiveness.

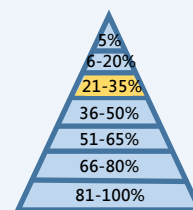
The percentage of results in all listed companies is as follows:



2023 year



2024 year



2025 year

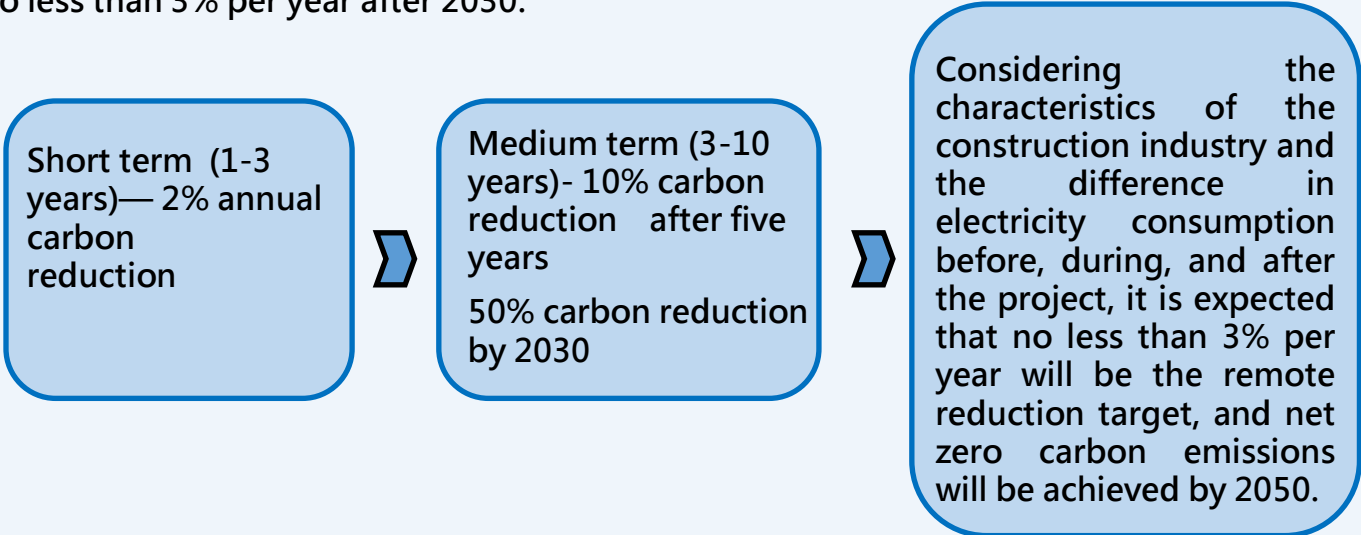
For the implementation of corporate governance operations, please refer to pages P28~P61 of the "Corporate Governance" chapter of this report.

In recent years, listed companies have been dedicated to enhancing corporate governance. Although the Company's ranking in the 2025 corporate governance evaluation remained within the 21 – 35% range—consistent with 2024—our actual score increased by 3.73 points compared to the previous year. As the corporate governance evaluation transitions to an ESG evaluation in 2026, the Company will actively strive to secure points on the newly added indicators and continue its commitment to sustainable development.



## Environmental protection performance

We have currently calculated that the largest source of greenhouse gas emissions from operating activities is purchased electricity (using Taipower), so we are currently focusing on reducing electricity to reduce the amount of indirect greenhouse gas emissions. Taking 2018 as the base year, we hope to achieve a 2% annual reduction from 2019, with a mid-term goal of 50% carbon reduction by 2030, and a long-term reduction target of no less than 3% per year after 2030.



| Energy emission intensity and per capita emissions            |                                                                                          |           |           |           |           |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| project                                                       | 2021                                                                                     | 2022      | 2023      | 2024      | 2025      |
| Total energy emissions (metric tons CO2e)                     | 751.643                                                                                  | 1,184.235 | 1,460.035 | 2,080.040 | 2,451.601 |
| Number of employees                                           | 297                                                                                      | 521       | 616       | 860       | 766       |
| Average emissions per person (metric tons CO2e/person)        | 2.53                                                                                     | 2.27      | 2.37      | 2.42      | 3.20      |
| Greenhouse gas emission intensity (metric tons CO2e/turnover) | 0.21                                                                                     | 0.26      | 0.27      | 0.30      | 0.27      |
| Note                                                          | In 2018, per capita emissions were 8.72, and greenhouse gas emission intensity was 1.28. |           |           |           |           |

| Execution focus                                                                 | Target rate for 2025<br>(Note 1) | Actual achievement rate in 2025 | Achieved ✓; Not achieved ✗ (Note 1) |
|---------------------------------------------------------------------------------|----------------------------------|---------------------------------|-------------------------------------|
| Emissions reduction ratio compared to the base year                             | 40%                              | 49.79%                          | ✓                                   |
| Reduction rate of greenhouse gas emission intensity compared with the base year | 40%                              | 78.91%                          | ✓                                   |

Note 1: Based on the targets established in the previous year's report, the carbon reduction rate for 2025 was set at 40% relative to the base year. In the current year, the reduction was 49.79% compared to the base year (please refer to the appendix regarding the base year re-calculation report for corrected data); calculated based on greenhouse gas emission intensity, the reduction was 78.91% compared to the base year.

For the actual operation and implementation of environmental friendly performance, please refer to pages P62-81 in the "Environmental Friendly" chapter of this report.

## Happy workplace performance

Employees are the partners of the company. We take the common growth of employees and the company as the goal, and formulate short-, medium-, and long-term goals in terms of employee care, employee welfare, and occupational safety.

| project                    | Target                                                                                                                                                                                                                                                                                                              | reach                                                                             |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| short term(1-3 years)      | 1. Increase the ratio of employee compensation and benefits to >3%, and the employee turnover rate to <3%.<br>2.Established the "Quality and Occupational Safety and Health and Environmental Protection Performance Evaluation Rewards and Punishments" to give substantial rewards to winning construction sites. | Achieve *Note 1                                                                   |
| medium term(3-10 years)    | 1.Increase the number of employee education and training hours to an average of more than 6 hours per person per year.<br>2.Strengthen environmental safety and health, with the goal of "zero occupational hazards".                                                                                               | Average training hours target met; zero workplace accidents target not met.*Note2 |
| long(After 10 years) ~2050 | 1.Employee functions and career development, extending succession planning to mid- and low-level executives.<br>2.Continue to strengthen environmental safety and health, with the ultimate goal of "zero fines".                                                                                                   | (Pushing forward until 2030)                                                      |

Note 1 :

| Year<br>project     | Salary cost(Based on financial report data) | Welfare fee(Based on financial report data) | Salary change ratio %<br>(compared to base year) | Welfare change ratio %<br>(compared to base year) | Turnover ratio |
|---------------------|---------------------------------------------|---------------------------------------------|--------------------------------------------------|---------------------------------------------------|----------------|
| 2025                | 654                                         | 770                                         | +15.96%                                          | +15.08%                                           | 1.92%          |
| 2024                | 602                                         | 716                                         | +6.74%                                           | +7.03%                                            | 1.74%          |
| 2023                | 588                                         | 686                                         | +14.26%                                          | +2.54%                                            | 1.60%          |
| 2018<br>(base year) | 564                                         | 669                                         |                                                  |                                                   | 1.08%          |

Note 2 :

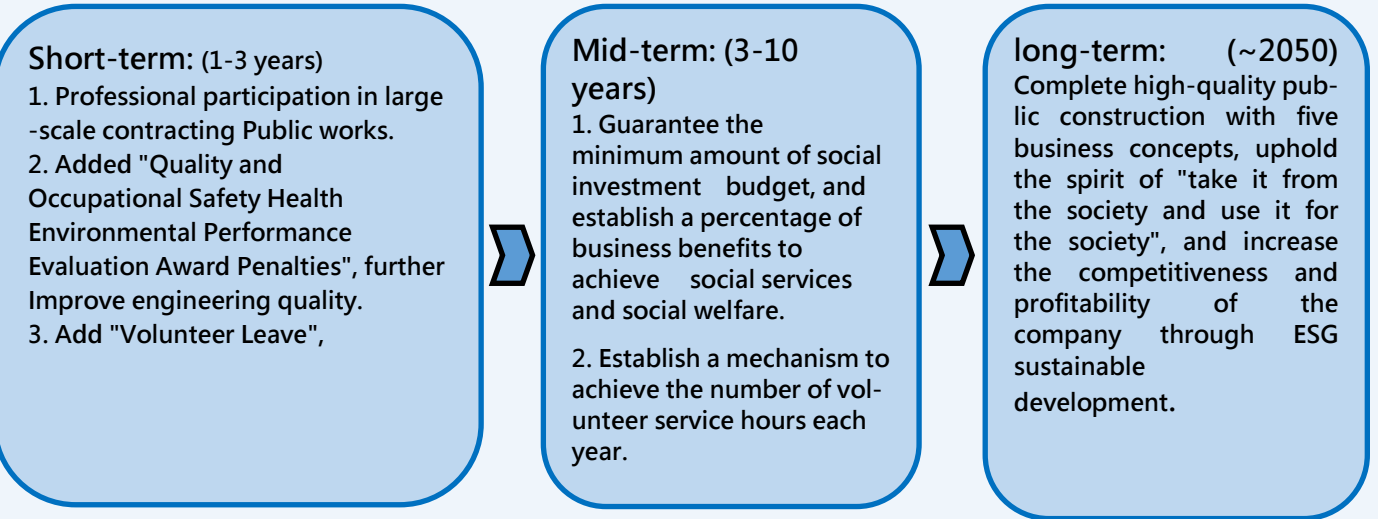
| Year<br>project | Education Training average hours | Occupational Accidents<br>(Number) | Achievement                              |
|-----------------|----------------------------------|------------------------------------|------------------------------------------|
| 2025            | 6.37                             | 1                                  | zero workplace accidents target not met. |
| 2024            | 5.18                             | 1                                  | unaccomplished                           |
| 2023            | 5.28                             | 1                                  | unaccomplished                           |
| 2022            | 4.31                             | 1                                  | unaccomplished                           |

For details on the operation of a happy workplace, please refer to pages P82~P105 of the chapter "Happy Workplace and Social Inclusion" in this report.

## Social inclusion performance

Kung Sing has more than 70 years of public engineering experience. We participate in national infrastructure construction with professional construction technology and pursue multiple quality assurance. In addition to obtaining ISO 9001 quality management system certification, ISO 14001 environmental management system verification, and CNS45001 occupational safety and health management system In addition to verification, the projects we contracted over the years have won the Golden Safety Award, the Gold Award, and the Ministry of Transportation, and the county and city governments issued the Engineering Excellence Award. Excellent construction quality is our contribution to the public. At the same time, we also actively participate in community neighbourhood activities, promote neighbourhood development, and support social welfare.

In terms of social inclusion, our short, medium and long-term goals are as follows:



For details on the implementation of social inclusion, please refer to pages P106~P113 of the chapter "Happy Workplace and Social Inclusion" in this report.

Risks and Opportunities

GRI 201-2

In order to deal with various risks that may be faced in the operation process, Kung Sing Engineering has formulated the Risk Management Policies and Procedures, which have been approved by the Board of Directors after reviewing and verifying the relevant information.

The administrative department of the company is a part-time unit that promotes sustainable development. Analyse the company's governance, environmental and social risks through the materiality principle and report to the board of directors. Relevant information shall be submitted to the directors before the board meeting for review by the directors.

| project                       | overall environ-<br>ment                                                                                              | market impact<br>(Construction Industry)                                                                                                  | Impact on Kung Sing                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                               |                                                                                                                       |                                                                                                                                           | risk                                                                                                                                                                                                                                                                                                                              | Chance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| (G)<br>Gov-<br>ernanc<br>e    | Changes in the global political and economic situation                                                                | 1. Price fluctuations<br>2. Feeding problems<br>3. Interest rate<br>4. Exchange rate                                                      | 1. Rising raw material prices<br>2. Feeding interruption<br>3. Interest rate changes<br>4. Exchange rate changes                                                                                                                                                                                                                  | 1. Improve the supplier management mechanism, develop new material sources, and avoid the monopoly of a few manufacturers.<br>2. Improve the inventory management mechanism, through business information collection or market research, understand the market situation and respond in advance.<br>3. Control the capital situation more effectively and maintain good banking relationship.<br>4. Risk hedging strategy, with relevant hedging tools such as spot foreign exchange trading and forward exchange rates for exchange rate hedging operations. |
| (E)<br>Envi-<br>ronme<br>ntal | 1. Typhoons, floods, etc. and -climate events increase<br>2. Average temperature rises<br>3. Policies and Regulations | 1. Duration, labor force<br>2. Greening, green building, green build-<br>ing materials<br>3. Carbon neutrality, net zero carbon emissions | 1. The typhoon season affects the progress of the project.<br>2. Increase the environmental cost of the greening zone.<br>3. The cost of low carbon increases. If carbon neutrality and net zero carbon emissions cannot be achieved, it may be necessary to purchase carbon rights, resulting in an increase in operating costs. | 1. Inventory climate change, change the work schedule, and improve operational resilience.<br>2. The future trend of environmentally friendly building materials.<br>3. Strengthen energy conservation and carbon reduction, achieve the goal of reducing electricity use and save electricity costs.                                                                                                                                                                                                                                                         |

| project                    | overall environ-<br>ment                                                                                | market impact<br>(Construction Industry)                                                                                                 | Impact on Kung Sing                                                                                                 |                                                                                                                                                                                                         |
|----------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                            |                                                                                                         |                                                                                                                                          | risk                                                                                                                | Chance                                                                                                                                                                                                  |
| (S)<br>Gov-<br>ernanc<br>e | 1. The new crown epidemic affects personal safety<br>2. Talent diversity<br>3. Policies and regulations | 1. It is difficult to introduce foreign workers and work from home.<br>2. Diverse backgrounds of employees<br>3. Basic salary adjustment | 1. Operational risk, construction schedule risk.<br>2. The turnover rate has risen.<br>3. Personnel costs increase. | 1. Working from home promotes a digital transformation model.<br>2. Diversified innovation and development to retain talents.<br>3. Actively improve operational performance and enhance profitability. |

## Stakeholders negotiation

GRI 2-29 · 3-1 · 3-2

In order to achieve continuous and effective communication with stakeholders, Kung Sing Engineering will include individuals, groups or organizations that may affect the company or be affected by the company as stakeholders, and establish a variety of communication Channels and mechanisms ensure smooth communication channels, and are disclosed through this report and the stakeholder area on the company's website.

## Process for defining report content

GRI 2-29 · 3-1

### 1. Identify

6 kinds  
Stakeholders  
Stakeholder  
Communica-  
tion P24

16  
Focus on top-  
ics  
list of issues  
P21

**Identify stakeholders:** According to the characteristics of the industry, the stakeholders identified by the company are as follows:

Within the organization: employees (including governance hierarchy)

Outside the organization: shareholders, social groups, residents (local communities), suppliers/third-party manufacturers, owners (including government-related units)

#### Collect topics of interest:

We use active questionnaires and passive phone calls, faxes and letters from all walks of life to understand the level of interest of stakeholders on various sustainability issues. We use open and transparent communication channels to allow stakeholders to easily obtain and express their needs for sustainable information.





## 2. Analysis sort

10 major concerns  
matrix diagram

[P22](#)

11 items  
SDGs

Focus on the  
SDGs corresponding to the topics

[P22-23](#)



### Analysis and ranking of issues of concern to stakeholders:

The members of the ESG work promotion team analyze the impact and degree of concern of each issue of concern, and sort them out. The company's internal experts provide opinions, analyze the significant impact on the company's economic, environmental and social issues, and decide on 10 major issues of concern. .

### Analysis of the UN Sustainable Development Goals (SDGs):

Among the 17 SDGs, evaluate the relevance of each goal and the industry and information projects, and examine the impact of operations on the SDGs from the value chain, as well as the value and contribution that industry and information technology can create to the sustainable goal, and determine 11 corresponding the SDGs.

## 3. Review

10 major concerns  
and ESG

Shocking Boundaries of Major Issues

[P26-27](#)



### Contrast with major issues:

According to the selected 10 major concerns, the ESG work promotion group will carry out three major aspects: corporate governance, environmental and social classification, and define the impact boundary of major issues.

## 4. View

About this report [P5](#) -

The refinement of the report

### Keep checking:

Review the response and actions of the previous issue of the report on major issues, and track and improve.

## Focus on topics

### List of 16 issues of concern

In 2025, we will use active surveys and passive telephone, fax and correspondence statistics to understand the level of interest of stakeholders on various sustainability issues. We use open and transparent communication channels to allow stakeholders to easily obtain and express their needs for sustainable information.

#### 367 e-mail ,SMS & Phone

Through stakeholder calls and social networking site messages and e-mails, learn about the sustainable issues that stakeholders are concerned about. A total of 367 copies in 2025.

#### 13,943 official documents

Mainly for letters from owners, construction supervisors, relevant government units and community groups, suppliers/cooperators, etc., through the analysis and statistics of the letters, lists various issues of great concern and influence, as major issues of corporate sustainability .

#### 16 issues of concern

The members of the ESG work promotion group summarize the collected information statistics, and list 16 issues of concern to 6 stakeholders according to the degree of concern and influence.

1. Operating condition
2. Construction quality
3. interface coordination
4. Information disclosure
5. duration
6. Risk Management
7. supply chain management
8. Regulatory compliance

9. Environmental protection (including pollution control)
10. energy management

16 issues of concern

11. Health and Safety
12. Salary
13. Talent recruitment, development and human rights
14. Employee Benefits
15. Friends and neighbors
16. Social welfare

### List of 10 Major Concerns

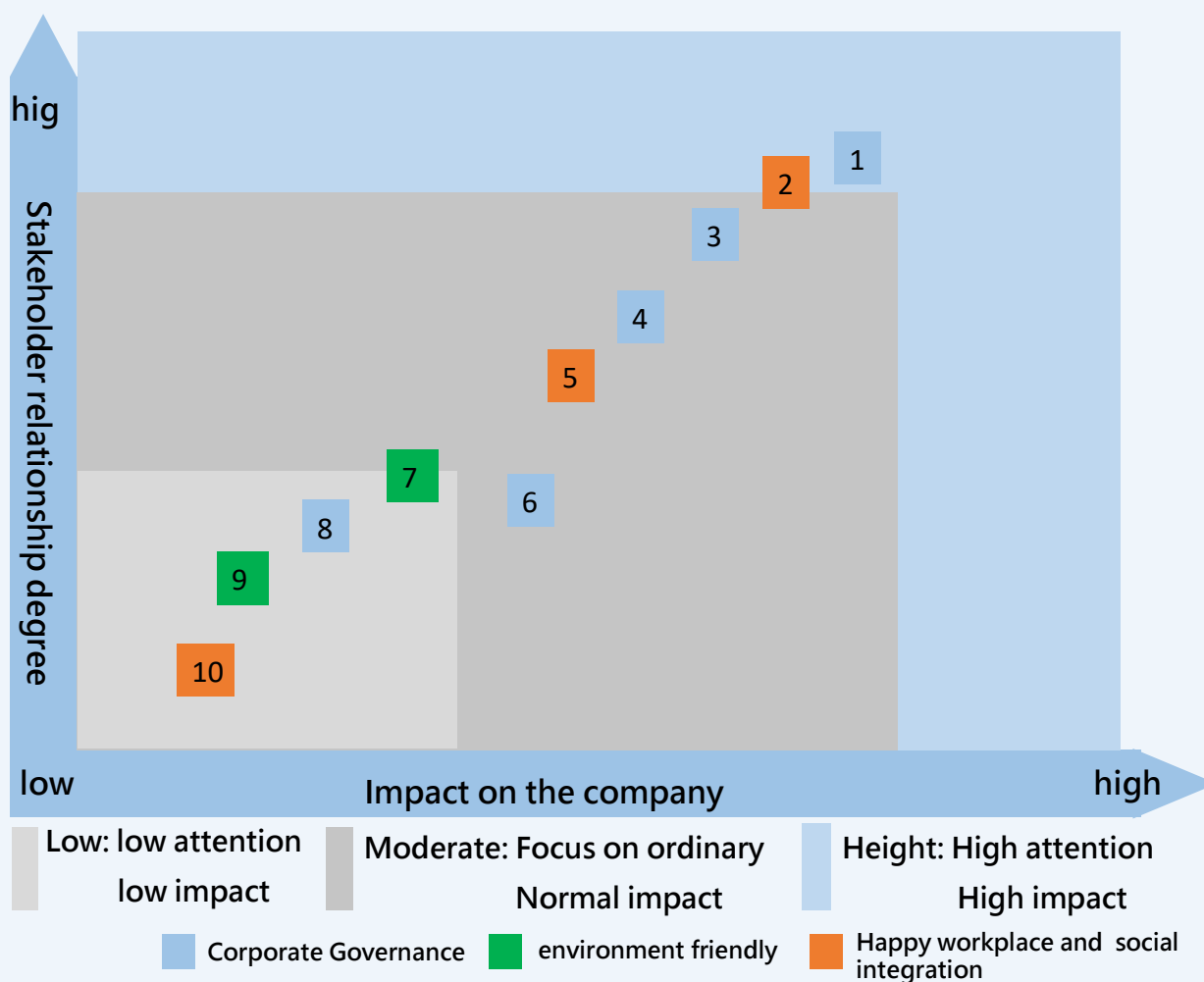
The ESG work promotion team ranked the 16 issues of concern according to the level of concern, and the company's internal experts provided opinions, analyzed the significant impact on the company's economic, environmental and social issues, and decided on the following 10 major issues of concern.

#### 10 Big Questions Meaning for Kung Sing

GRI 3-2

| major ranking | major issues                                              | shock event                                                                                | Significance to KUNG SING                                                                                                    |
|---------------|-----------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1             | Construction schedule                                     | Impact on contract performance and pricing                                                 | "Construction period" is one of the five major management concepts of our company.                                           |
| 2             | Safety and health                                         | Occupational hazards and work stoppages                                                    | "Safety" is one of the five core business philosophies of our company.                                                       |
| 3             | operating status                                          | Operating performance fell short of expectations and impact on investors                   | "Cost" is one of the five major management concepts of our company.                                                          |
| 4             | Construction quality                                      | Impact on subsequent bidding projects                                                      | "Quality" is one of the five core business concepts of our company.                                                          |
| 5             | Salary                                                    | It is difficult to recruit and retain talents if the standard is below the market standard | Salaries and benefits that are better than the market will help retain talent.                                               |
| 6             | supply chain management                                   | Human rights violations, environmental safety and health violations                        | Only with good supply chain management can we improve project quality and achieve sustainable development of the enterprise. |
| 7             | Environmental protection (including pollution prevention) | Pollution prevention is not effectively implemented                                        | "Environmental protection" is one of the five core business philosophies of our company.                                     |
| 8             | Risk management                                           | Poor risk management impacts operational development                                       | Risk management and control can effectively prevent problems before they occur and achieve sustainable development.          |
| 9             | Energy management                                         | Carbon reduction targets not met                                                           | Energy conservation and carbon reduction help reduce operating costs.                                                        |
| 10            | Employee benefits                                         | It is difficult to recruit and retain talents if the standard is below the market standard | Employee benefits that are better than the market help retain talent.                                                        |

## Matrix of Concerned Issues



## Select the corresponding SDGs

There are a total of 17 UN Sustainable Development Goals (SDGs). We review the company's operating conditions and issues of concern to stakeholders, and evaluate the company's corresponding contribution to the UN Sustainable Development Goals, including the following 11



## Major Issues Comparison Table

| Stakeholder                                                         | Staff                                                                                                                                                                                         | shareholder                                                                                                                             | Social groups                                                                                                                                                                                                      | Resident (local community)                                                                                                                                           | supplier/ Third Party                                                                                                              | Owners (including government concerned department)                                                                                                                                         |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance of Stakeholders to Industry and Information Technology | Employees are the foundation of the company. Competitive salaries and welfare systems must be provided to ensure a safe employment environment. Only then can the company develop sustainably | Regardless of institutional legal person, individual investors, potential investors and shareholders, are all objects of our attention. | In addition to creating profits, company operations must also undertake social responsibilities. What social groups value is also what we value, and take it from society, it is our mission to use it in society. | The progress of the project must have a more or less impact on the local residents, so what the local community residents are concerned about is also what we value. | Good supplier selection can ensure the safety and quality of the project, and can also reduce the cost of management in operation. | The company mainly undertakes public works, so the owners are mostly government units, so the relevant laws and policies of government units, often having a direct impact on the company. |
| Major concern issue                                                 | 2 3 5<br>10                                                                                                                                                                                   | 1 3                                                                                                                                     | 4                                                                                                                                                                                                                  | 1 7                                                                                                                                                                  | 1 2 6                                                                                                                              | 1 2 4<br>7 8 9                                                                                                                                                                             |
| Corresponding to GRI major themes                                   | 2-7 2-19<br>401 402 403 404 405 406 409 410 412                                                                                                                                               | 201                                                                                                                                     | 2-24 2-28                                                                                                                                                                                                          | 304 306 413                                                                                                                                                          | 204 308 403 413                                                                                                                    | 2-27 302 304 305 306 307 403 419                                                                                                                                                           |
| Corresponding to other Major themes                                 |                                                                                                                                                                                               |                                                                                                                                         | Construction quality                                                                                                                                                                                               | Construction period                                                                                                                                                  |                                                                                                                                    | Construction quality<br>Construction period                                                                                                                                                |
| Corresponding to SDGs                                               | 3 GOOD HEALTH AND WELL-BEING<br>4 QUALITY EDUCATION<br>5 GENDER EQUALITY<br>8 DECENT WORK AND ECONOMIC GROWTH<br>10 REDUCED INEQUALITIES                                                      | 8 DECENT WORK AND ECONOMIC GROWTH                                                                                                       | 8 DECENT WORK AND ECONOMIC GROWTH<br>10 REDUCED INEQUALITIES                                                                                                                                                       | 15 LIFE ON LAND                                                                                                                                                      | 3 GOOD HEALTH AND WELL-BEING<br>6 CLEAN WATER AND SANITATION<br>8 DECENT WORK AND ECONOMIC GROWTH                                  | 6 CLEAN WATER AND SANITATION<br>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE<br>13 CLIMATE ACTION<br>14 LIFE BELOW WATER<br>15 LIFE ON LAND                                                   |
| Corresponding disclosure Chapter                                    | Happyworkplace and social integration                                                                                                                                                         | Corporate Governance                                                                                                                    | Happyworkplace and social integration                                                                                                                                                                              | Environmental protection<br>Happyworkplace and social integration                                                                                                    | Corporate Governance<br>Happyworkplace and social integration                                                                      | Corporate Governance<br>Environmental protection<br>Happyworkplace and social integration                                                                                                  |

\*Please refer to the Appendix GRI Index Items Comparison Table and SDGs Comparison Table (P114-P129) for detailed disclosure page numbers.



# Stakeholder communication

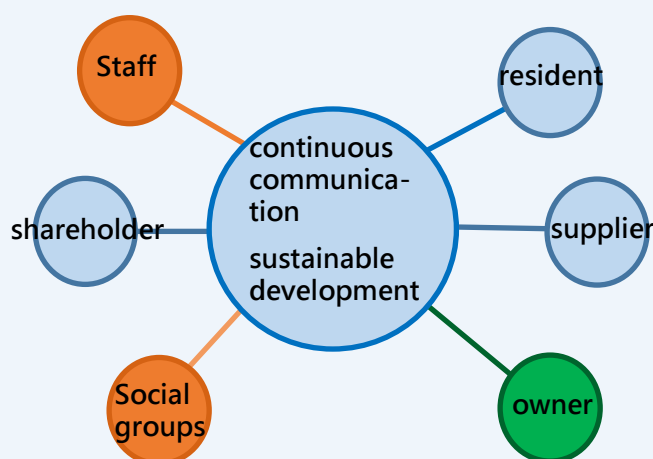
GRI 2-22 · 2-25 · 2-26 · 2-29

|                                        |                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                  |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operating Sustainable                  | <br>KSECO                        | Negotiation method and frequency                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Focus on topics                                                                                                                                                                                  |
|                                        |                                                                                                                   | <ul style="list-style-type: none"> <li>● Sustainability Report (Annually)</li> <li>● Toolbox Meeting (Daily)</li> <li>● Employee Self-Assessment (Annually)</li> <li>● Labour-Management Coordination Meeting (Quarterly)</li> <li>● EIP Internal Communication Platform (Instant)</li> <li>● Report mailbox (instant)</li> <li>● Occupational Safety and Health Conference (quarterly)</li> <li>● Welfare Committee (quarterly)</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <div>2</div> <div>3</div> <div>5</div> <div>10</div>                                                                                                                                             |
|                                        |                                                                                                                   | Negotiation result                                                                                                                                                                                                                                                                                                                                                                                                                          | Our response (how to respond)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Corresponding chapter                                                                                                                                                                            |
|                                        |                                                                                                                   | In 2025, through the aforementioned engagement methods, we received a total of 301 pieces of feedback from employees, primarily concerning compensation and benefits, workload, and training.                                                                                                                                                                                                                                               | Regarding compensation, the performance review policy has been revised to grant salary adjustments to employees rated as "Outstanding" for the year; this change aims to fairly evaluate organizational commitment, job competence, performance, and contributions, thereby institutionalizing talent identification and management. In terms of training and development, a competency-based training assignment mechanism has been implemented, supported by individual consultations with the recommended employees to ensure mutual agreement. | <ul style="list-style-type: none"> <li>● Labor rights and human rights</li> <li>● Employee care and benefits</li> <li>● Occupational Health and Safety</li> </ul>                                |
|                                        |                                                                                                                   | Negotiation method and frequency                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Focus on topics                                                                                                                                                                                  |
| Corporate Governance                   | <br>Shareholder                  | <ul style="list-style-type: none"> <li>● Sustainability Report (Annually)</li> <li>● Company website mailbox, social networking site FB (instant)</li> <li>● Shareholders' Meeting (Annually)</li> <li>● Corporate briefing session (every year)</li> <li>● Report mailbox, speaker phone (instant)</li> <li>● Company annual report (every year)</li> </ul>                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <div>1</div> <div>3</div>                                                                                                                                                                        |
|                                        |                                                                                                                   | Negotiation result                                                                                                                                                                                                                                                                                                                                                                                                                          | Our response (how to respond)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Corresponding chapter                                                                                                                                                                            |
|                                        |                                                                                                                   | By communicating the operational status to investors through the aforementioned channels and continuously gathering their feedback, we received a total of 65 responses in 2025; investors showed the greatest interest in the company's operational performance, project progress, billing status, and future development.                                                                                                                 | We respond to investor inquiries via telephone, email, and our Facebook page; additionally, we regularly update the company's official website with information regarding project progress and operational status to facilitate investor access.                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>● Operation of the Board of Directors and Operational Status</li> </ul>                                                                                   |
|                                        |                                                                                                                   | Negotiation method and frequency                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Focus on topics                                                                                                                                                                                  |
|                                        |                                                                                                                   | <ul style="list-style-type: none"> <li>● Sustainability Report (Annually)</li> <li>● Correspondence (immediate)</li> <li>● Telephone, Fax (instant)</li> <li>● Company website mailbox, social networking site FB (instant)</li> </ul>                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Maintaining amity and good neighborliness - non-major concerns                                                                                                                                   |
| Environmental protection               | <br>Social groups              | Negotiation result                                                                                                                                                                                                                                                                                                                                                                                                                          | Our response (how to respond)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Corresponding                                                                                                                                                                                    |
|                                        |                                                                                                                   | In 2025, a total of 83 correspondences were received from various civic organizations—including academic societies, industry associations, and foundations—primarily regarding the coordination of training courses for directors and corporate governance officers, member meetings, support for public welfare initiatives, and invitations to participate in sustainability-related awards.                                              | We actively join various professional associations and societies and arrange continuing education courses for directors—requiring a minimum of six hours annually, and twelve hours for corporate governance officers. Regarding support for associations, corporate entities, sponsorships, and public welfare initiatives, as well as participation in awards, we regularly convene the ESG task force to conduct reviews and coordinate responses.                                                                                              | <ul style="list-style-type: none"> <li>● Social Participation and Public Welfare Feedback</li> </ul>                                                                                             |
|                                        |                                                                                                                   | Negotiation method and frequency                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Focus on topics                                                                                                                                                                                  |
|                                        |                                                                                                                   | <ul style="list-style-type: none"> <li>● Sustainability Report (Annually)</li> <li>● Company website mailbox, social networking site FB (instant)</li> <li>● Correspondence (immediate)</li> <li>● Company mailbox, telephone (instant)</li> </ul>                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <div>1</div> <div>7</div>                                                                                                                                                                        |
|                                        |                                                                                                                   | Negotiation result                                                                                                                                                                                                                                                                                                                                                                                                                          | Our response (how to respond)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Corresponding chapter                                                                                                                                                                            |
| Happy workplace and social integration | <br>Resident (local community) | In 2025, local residents in our work area communicated with us through the aforementioned engagement process and received responses; they expressed particular concern regarding the project's progress and the maintenance of the environment in the vicinity of the work area.                                                                                                                                                            | In addition to regularly disclosing project progress on our company website, we promptly respond to inquiries regarding the work submitted via email or our Facebook page. We also ensure that site supervisors appropriately address and follow up on feedback from local residents concerning conditions at the work site, thereby maintaining good communication with the community.                                                                                                                                                            | <ul style="list-style-type: none"> <li>● Operation of the Board of Directors and Operational Status</li> <li>● pollution control</li> <li>● Social Participation and Charity Feedback</li> </ul> |

| Supplier/Partner | Negotiation method and frequency                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                           | Focus on topics                                                                                                                                                                             |   |   |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
|                  | <ul style="list-style-type: none"> <li>● Sustainability Report (Annually)</li> <li>● Company website mailbox, social networking site FB (instant)</li> <li>● Manufacturer evaluation (annual)</li> <li>● Meetings (quarterly/irregularly)</li> <li>● Supplier Management Procedures and Forms (Annually)</li> <li>● Correspondence (immediate)</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                           | 1                                                                                                                                                                                           | 2 | 6 |
|                  | Negotiation result                                                                                                                                                                                                                                                                                                                                        | Our response (how to respond)                                                                                                                                                                                                                                                                                                                                             | Corresponding chapter                                                                                                                                                                       |   |   |
|                  | In 2025, communicate with suppliers/cooperators through the above methods. The main communication contents are mostly engineering coordination, safety and security meetings, contract changes, material adjustment, and payment-requisition pricing operations.                                                                                          | A coordination meeting will be held to solve problems such as the interface between the cooperating parties and the construction of the construction site. When there is a price adjustment, it will be adjusted according to the price adjustment index of the competent authority, and the contract modification and pricing will be handled according to the schedule. | <ul style="list-style-type: none"> <li>● Occupational Health and Safety</li> <li>● Operation of the Board of Directors and Operational Status</li> <li>● Supply chain management</li> </ul> |   |   |

| Owners (including government-related units) | Negotiation method and frequency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Focus on topics                                                                                                                                                                                                    |   |   |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
|                                             | <ul style="list-style-type: none"> <li>● Sustainability Report (Annually)</li> <li>● Company website mailbox, social networking site FB (instant)</li> <li>● Correspondence (timely)</li> <li>● Meetings (irregular)</li> <li>● Phone, Email (Instant)</li> <li>● Announcement information, declaration information (immediate/regular/irregular)</li> </ul>                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1                                                                                                                                                                                                                  | 2 | 4 |
|                                             | Negotiation result                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Our response (how to respond)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Corresponding chapter                                                                                                                                                                                              |   |   |
|                                             | In 2025, communicate with the owners (including relevant government units) through the above methods, mainly in the form of correspondence and meetings, as well as online on-time declaration and announcement of materials, and the communication content is mostly safety and hygiene, project quality, environmental protection (including pollution prevention and control), construction period progress, risk management and energy management, while online reporting mainly focuses on corporate governance-related information and financial report-related information. | <p>In terms of safety and hygiene, in addition to the daily toolbox meeting on the construction site to ensure the safety of the personnel in the project, we also deploy special personnel to inspect the construction site safety and health measures every day. Troubleshoot and track issues. In terms of environmental protection measures, dust-proof nets are laid, the road surface is cleaned by sprinklers, and the car wash stations at the entrance and exit of the work area are set up to avoid road pollution.</p> <p>In recent years, due to the impact of the novel coronavirus disease (COVID-19), epidemic prevention measures have been strengthened, and epidemic prevention equipment and related education and publicity have been set up to maintain the health of employees.</p> | <ul style="list-style-type: none"> <li>● Operation of the Board of Directors and Operational Status</li> <li>● Energy management</li> <li>● pollution control</li> <li>● Occupational Health and Safety</li> </ul> |   |   |

We negotiate with stakeholders through various channels, respond to issues of concern to stakeholders, and propose corresponding strategies and actions. It is hoped that through continuous communication, we will be more complete in the development of ESG in all aspects.



Online communication channel: (click the link)

Company website investor contact window

Contact window for each stakeholder

Company social networking site (FB)

You can also give us feedback through the online questionnaire in the corporate sustainability section of our website.

## Major issues hit boundaries

GRI 102-46 · 102-47 · 103-1

According to 10 major issues of concern, the ESG work promotion group will carry out three major aspects: corporate governance, environment and society classification, and define the impact boundary of major issues.

● Significant: This disclosure ○ Significant: Future Plans Revealed

| (G) Major issues in governance |                                                                                                |                         |                          |               |          |                      |                                   |
|--------------------------------|------------------------------------------------------------------------------------------------|-------------------------|--------------------------|---------------|----------|----------------------|-----------------------------------|
| issue                          | GRI index                                                                                      | within the organization | outside the organization |               |          |                      |                                   |
|                                |                                                                                                | Staff                   | shareholder              | society group | resident | supplier cooperating | Owner (including government unit) |
| construction period progress   | Corporate Governance - Board Operations and Operations – Duration (non-GRI) P40                |                         | ●                        |               | ●        | ●                    | ●                                 |
| Operating condition            | Corporate Governance - Board Operations and Operations - Operations (GRI 201) P43-46           | ●                       | ●                        |               |          |                      |                                   |
| Construction quality           | Corporate Governance - Board Operations and Operations – Construction quality (non-GRI) P41-42 |                         |                          | ●             |          |                      | ●                                 |
| supply chain management        | Corporate Governance - supply chain management (GRI 204 · 308 · 414) P47-51                    |                         |                          |               |          | ●                    |                                   |
| Risk Management                | Corporate Governance - Risk Management (GRI 201-2) P51-58                                      |                         |                          |               |          |                      | ●                                 |

| (E) major environmental issues                         |                                                                     |                         |                          |               |          |                      |                              |
|--------------------------------------------------------|---------------------------------------------------------------------|-------------------------|--------------------------|---------------|----------|----------------------|------------------------------|
| issue                                                  | GRI index                                                           | within the organization | outside the organization |               |          |                      |                              |
|                                                        |                                                                     | Staff                   | shareholder              | society group | resident | supplier cooperating | Owner (including government) |
| Environmental protection (including pollution control) | Environment friendly - pollution control (GRI 306 、 307) P72-81     |                         |                          |               | ●        | ○                    | ●                            |
| Energy management                                      | Environmentally friendly - energy management (GRI 302 、 305) P66-71 |                         |                          |               |          | ○                    | ●                            |

| (S) Major social issues |                                                                                                           |                         |                          |               |          |                      |                                   |
|-------------------------|-----------------------------------------------------------------------------------------------------------|-------------------------|--------------------------|---------------|----------|----------------------|-----------------------------------|
| issue                   | GRI index                                                                                                 | within the organization | outside the organization |               |          |                      |                                   |
|                         |                                                                                                           | Staff                   | shareholder              | society group | resident | supplier cooperating | Owner (including government unit) |
| Health and Safety       | Happy Workplace and Social Inclusion – Occupational Health and Safety (GRI 403) P94-105                   | ●                       |                          |               |          | ●                    | ●                                 |
| Salary                  | Happy Workplace and Social Inclusion – Employee Care and Welfare (GRI 405) P93                            | ●                       |                          |               |          |                      |                                   |
| Employee Benefits       | Happy Workplace and Social Inclusion – Employee Care and Welfare (GRI 401 、 402 、 404 、 405 、 406) P86-90 | ●                       |                          |               |          |                      |                                   |



## 2 、 Corporate Governance



### Topic of this chapter

|                         |     |
|-------------------------|-----|
| Management policy       | P29 |
| Board of Directors      |     |
| Operation and           |     |
| Operation Status        | P30 |
| Supply chain            |     |
| management              | P47 |
| Risk Management         | P51 |
| Integrity, transparency |     |
| and legal compliance    | P60 |

### Important issues

- |   |                              |
|---|------------------------------|
| 1 | Construction period progress |
| 3 | Operating status             |
| 4 | Construction quality         |
| 6 | Supply chain management      |
| 8 | Risk Management              |

### Highlights in this chapter

- ※Won the "Gold Award" of TCSA's 18th Sustainability Report in 2025
- ※Won the 2025 Happy Enterprise "Gold Award" from 1111 Human Resources Bank.
- ※Winner of the 25th Public Construction Golden Quality Award – Excellence Award (Danjiang Bridge)
- ※New suppliers sign "Occupational Safety and Environmental Protection Recognition", "Environmental and Social Responsibility Recognition" book" ratio of up to **100%**.

# Management policy

## 3-3 major management topics

| Major topics of corporate governance (in order of significance) | Management purpose                                                                                                            | Management methods and effective evaluation mechanism                                                                                                                                                                                                                                                                                                                                                     | 2025 target (alternate year target)                                                                        | Medium-term Goal                                                                                   |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| Construction quality (P41-42)                                   | Reduce the potential risks of the company's operations, avoid financial and goodwill losses, and protect the safety of users. | 1. Establish a quality control system and allocate appropriate quality control personnel.<br>2. Establish an internal control system and implement internal audits.                                                                                                                                                                                                                                       | Assign quality control personnel in accordance with contract specifications.                               | 50% of the construction site personnel have obtained the certificate of quality control personnel. |
| Construction period progress (P40)                              | Comply with the specifications and reduce the loss caused by the delay of the construction period.                            | 1. Make engineering network diagrams and control the construction schedule according to the network diagrams.<br>2. Convene a progress meeting to report and review the construction progress regularly.<br>3. According to the risk management and control assessment mechanism, conduct risk assessment and response to the controllable and force majeure factors that affect the construction period. | Reach the network map progress target                                                                      | More than 0.5% more than the network map progress target.                                          |
| Supply chain management (P47-51)                                | Maintain mutual demand and mutual benefit in the supply chain and jointly create sustainable value                            | 1. Establish a management model for supplier information.<br>2. Handle market surveys and manufacturers' credit investigations in accordance with regulations.<br>3. Regularly evaluate third-party suppliers.<br>4. Establish an internal control system, implement internal audit, and strictly audit the filing and management of supplier data by various departments.                                | Improve the manufacturer evaluation score above 90 points to 70%                                           | Develop a green supply chain.                                                                      |
| Operation status (P43-46)                                       | To achieve sustainable operation and obtain long-term benefits, and create sustainable value for stakeholders.                | 1. Actively develop case sources, and do a good job of cost control to ensure revenue and profit.<br>2. Establish an audit room under the board of directors to assist the board of directors and management to check and evaluate whether the internal control system is operating effectively.                                                                                                          | Top 20% in corporate governance evaluation, 10% revenue growth.                                            | Promoted to the top ten in the engineering contracting industry.                                   |
| Risk management (P51-58)                                        | Reduce industry, operation and other risks to avoid cost increase and other unfavorable factors.                              | 1. Establish a risk management mechanism.<br>2. All levels of management are responsible for risk identification and management. Once a potential risk is discovered, it should be reported to the Audit Office or senior management in a timely manner, and a solution should be sought as soon as possible. The decision maker should also take action in the shortest possible time.                   | The Sustainability Committee was established to strengthen the risk management of sustainable development. | Carry out carbon inventory planning for climate risks and opportunities.                           |

short term goals 2023 year Medium-term Goal 2030 year Long-term goals 2050 year

- Ranked in the top 20% of the listed group in the corporate governance assessment
- 10% revenue growth

- Promoted to the top ten in the engineering contracting industry

- Become a sustainable enterprise according to the sustainable principle of the development of the business philosophy of Kung Sing

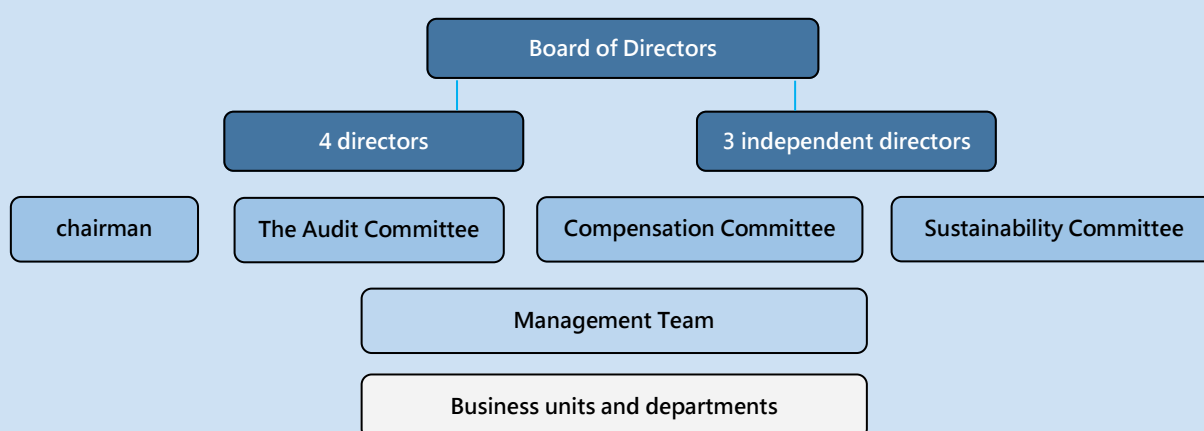
# Board of Directors Operation and Operation Status

GRI 2-9、2-10、2-11、2-12、2-13、2-17、201

Based on the concepts of integrity, transparency and responsibility, we have established a board of directors, formulated policies based on integrity, and established a good corporate governance risk control mechanism to create a sustainable business environment. Establish a corporate culture of integrity management and sound development. We usually handle recurring business in accordance with the spirit of the corporate governance code of practice for listed companies, and implement the concept of maintaining good corporate governance in our daily operations. In addition to reducing the possibility of corporate crisis, we also protect the rights and interests of investors and creditors. Long-term cultivation of excellent corporate physique and competitiveness, committed to the sustainable development of all aspects of ESG.

KUNG SING Engineering has the board of directors as the highest governance unit, and has an audit committee, a salary and remuneration committee, and a sustainable development committee, which are governed by the "Board of Directors Rules of Procedure", "Audit Committee Organizational Rules", "Salary and Remuneration Committee Organizational Rules" and "Sustainable Development Committee" respectively. The provisions of the "Organizational Rules of the Continuing Development Committee" shall be implemented.

## Governance structure



## Board of Directors

GRI 2-10、2-17

Our board of directors adopts a candidate nomination system. For the relevant nomination process and standards, please refer to the company's website:

The board of directors consists of seven directors with different professional backgrounds, three of which are independent directors. The directors have diverse academic and industrial experiences, which are of great help to the company's short-, medium- and long-term development.

The number of non-managerial directors on the board of directors accounts for more than half of all directors. In 2025, a total of six board meetings were held, with an average attendance rate of 92.86%. Directors will receive six hours of continuous training each year, and 100% will be achieved in 2025 (For detailed training information, please refer to P61 of the company's annual report, annual report link:

<https://www.kseco.com.tw/EN/about1.aspx?cid=90&cchk=5922BF8D-18A0-4A56-A050-F7FA9BF45DBB>



Continued from previous page

Director seats without company manager status

> 1/2

Seven board meetings will be held in 2025, and the average attendance rate of all directors

92.86%

In 2025, directors will continue to study for 6 hours, training.

100%

### Head of Corporate Governance and Board of Directors:

Responsible for the arrangement of the board meeting schedule and agenda. When we provide various proposals and report materials to the board members, we will review the content of the report in advance and provide sufficient information. Planning for directors' training, information provision during or outside board meetings, and regular and irregular information reports to directors, etc. Regarding the operation of the board of directors and issues related to corporate governance, the corporate governance supervisors can properly assume their due responsibilities.

Corporate Governance Executive Training Information and Corporate Governance Operation Information: <https://www.kseco.com.tw/upload/67/2026010616443961322.pdf>

### Operation of the Board of Directors in 2025

GRI 2-15、2-16

In 2025, the Board of Directors held six meetings [A]; the attendance of directors was as follows:

| job title             | gender  | Name                                       | Actual attendance (B) | Delegated to attend | Actual attendance rate (%) 【B/A】 | Remark |
|-----------------------|---------|--------------------------------------------|-----------------------|---------------------|----------------------------------|--------|
| Chairman of the board | woman ♀ | Ju hsiang Representative: Pan,ying-chuan   | 6                     | 0                   | 80%                              |        |
| Director              | Man ♂   | Ch'uan Fu Representative: Chen ,huang-ming | 6                     | 0                   | 100%                             |        |
| Director              | Man ♂   | Ch'uan Fu Representative: Chiang,chi-ching | 3                     | 0                   | 50%                              |        |
| Director              | Man ♂   | Ju hsiang Representative: Ting, cheng-chin | 6                     | 0                   | 100%                             |        |



## Continued from previous page

| job title            | gender | Name               | Actual attendance (B) | Delegated to attend | Actual attendance rate (%) 【B/A】 | Remark |
|----------------------|--------|--------------------|-----------------------|---------------------|----------------------------------|--------|
| Independent director | Man ♂  | Tu,yi- yang        | 6                     | 0                   | 100%                             |        |
| Independent director | Man ♂  | Chiang jung ch'ing | 6                     | 0                   | 100%                             |        |
| Independent director | Man ♂  | Jang liang-ming    | 6                     | 0                   | 100%                             |        |

- In 2025, there were 6 meetings in total, with a total of 27 agenda items, and 3 major agenda items related to the company's operations (marked after each proposal). Please refer to the company's website - Board of Directors Operations and Resolutions (<https://www.kseco.com.tw/tc/finance2.aspx>)
- If the operation of the board of directors has any of the following circumstances, the date, period, content of the proposals, opinions of all independent directors and the company's handling of the opinions of the independent directors shall be stated:
    - Matters listed in Article 14-3 of the Securities and Exchange Act: Please refer to our website - Board of Directors Operations and Resolutions (marked after each proposal) (<https://www.kseco.com.tw/tc/finance2.aspx>)
    - Except for the above-mentioned matters, other resolutions of the board of directors meeting with objections or reservations of independent directors and records or written statements: None.
  - Execution of directors' recusal of interest proposals:
    - 2025.03.11 Proposal 1 of the First Meeting of the 28th Board of Directors in 2025
    - 2025.03.11 Proposal 4 of the First Meeting of the 28th Board of Directors in 2025
    - 2025.12.30 Proposal 7 of the sixth Meeting of the 28th Board of Directors in 2025
 Please refer to the company's website for the implementation of the above resolutions - Board of Directors Operation and Resolutions (<https://www.kseco.com.tw/tc/finance2.aspx>)
  - OTC listed companies should disclose the evaluation cycle and period, evaluation scope, method and evaluation content of the board of directors' self (or peers) evaluation, please refer to P39 "Execution of Board Evaluation" .
  - Evaluation of the goals and implementation of the current year and the most recent year to strengthen the functions of the board of directors:
 

In 2025, the company held four remuneration committee meetings to strengthen performance evaluation and remuneration structure. At the end of each fiscal year, the company conducted self-evaluation of directors and performance evaluation of the board of directors as the basis for performance evaluation of the board of directors, and conducted review and improvement.

In 2025, all directors and independent directors completed at least 6 hours of training to strengthen the functions of the board of directors. For information on corporate governance operations, please refer to the company's official website information disclosure .

<https://www.kseco.com.tw/upload/67/2026010616443961322.pdf>

## Implementation of the Board of Directors Evaluation in 2025

GRI 2-18

We conduct self-evaluation of individual directors at the end of each year, and complete the performance evaluation of the board of directors and functional committees at the beginning of the following year. Directors' self-assessment and board performance evaluation serve as the basis for the board's performance appraisal, and review and improve accordingly.

Evaluation cycle: once a year.

Evaluation period: January 01, 2025 ~ December 31, 2025

| Evaluation cycle (Note 1) | Evaluation period (Note 2)     | Assessment scope(Note 3)                                                                                                                     | Assessment method (Note 4)                                                                                                                                                                                                                      | Assessment content(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Executed once a year      | January 1 to December 31, 2025 | Performance evaluation of the Board of Directors, Remuneration Committee, Audit Committee, Sustainability Committee and individual directors | Use self-evaluation questionnaires for performance appraisal of the board of directors, remuneration committee, audit committee, and sustainable development committee. Individual directors conduct self-assessment questionnaires separately. | <p>1. The content of the board of directors' performance evaluation includes: the degree of participation in the company's operations (12 items), the quality of the board's decision-making (12 items), the composition and structure of the board of directors (7 items), the selection and continuous training of directors (7 items), internal control (7 items) 7 items).</p> <p>2. The self-evaluation contents of individual directors include: mastery of company goals and tasks (3 items), awareness of directors' responsibilities (3 items), degree of participation in company operations (8 items), internal relationship management and communication (3 items), directors' Professional and continuing education (3 items), internal control (3 items).</p> <p>3. The performance evaluation contents of the Remuneration Committee, Audit Committee and Sustainability Committee include: participation in company operations (4 items), awareness of functional committee responsibilities (5 items), improvement of committee decision-making quality (7 items), functional committee composition and members Selection (3 items), internal control (3 items).</p> |

The evaluation results of the Board of Directors and functional committees in 2025 are all excellent: 4.91 points for the Board of Directors, 4.91 points for the Audit Committee, 4.91 points for the Compensation Committee, and 4.89 points for the Sustainability Committee (all out of 5 points). However, there are still some areas that need to be improved and optimized:

**1. Individual directors:**

- (1) Increase the attendance rate of individual directors at the annual general meeting of shareholders.
- (2) Improve the board meeting attendance rate of individual directors, aiming for 100%.

**2. Board of Directors:**

- (1) Increase the attendance rate of directors at the general meeting of shareholders.
- (2) Improve directors' attendance rates at board meetings.

**3. Functional Committees:**

- (1) Audit Committee: Enhance the timeliness of financial information disclosure and strengthen the assessment of the company's various potential risks.
- (2) Compensation Committee: Improve the timeliness of providing materials prior to meetings.
- (3) Sustainability Committee: Strengthen the assessment and oversight of actual or potential ESG-related risks facing the company, and enhance the evaluation of short-, medium-, and long-term ESG goals.

## Diversification of the Board of Directors

GRI 2-17

The composition of our board of directors is diversified, and considerations are not limited to the following benchmarks:

1. Basic conditions and values: gender, age, nationality and culture, etc.
2. Professional knowledge and skills: professional background, professional skills and industry experience, etc. (For more information, please refer to [P18-20](#) of the company's annual report)

Achievement of the overall capability and diversity of the board of directors :

| Diversity project<br>Director Name | gender | Country of Citizenship | age   |       |       | Management | leadership decision | Industry knowledge    |                       |                              | Financial Accounting | crisis management | international view market view |
|------------------------------------|--------|------------------------|-------|-------|-------|------------|---------------------|-----------------------|-----------------------|------------------------------|----------------------|-------------------|--------------------------------|
|                                    |        |                        | 41-50 | 51-60 | 71-80 |            |                     | construction industry | communication network | Development and construction |                      |                   |                                |
| Pan,ying -jiuan                    | woman  | ROC                    |       | ●     |       | ●          | ●                   | ●                     |                       | ●                            |                      | ●                 | ●                              |
| Chen , huang-ming                  | Men    | ROC                    |       |       | ●     | ●          | ●                   | ●                     | ●                     | ●                            | ●                    | ●                 | ●                              |
| Chiang,chi-ching                   | Men    | ROC                    |       | ●     |       | ●          | ●                   | ●                     |                       | ●                            |                      | ●                 | ●                              |
| Ting ch'êng-chih                   | Men    | ROC                    |       | ●     |       | ●          | ●                   | ●                     |                       | ●                            |                      | ●                 | ●                              |
| Tu,yi-yang                         | Men    | ROC                    |       | ●     |       | ●          | ●                   |                       | ●                     |                              | ●                    | ●                 | ●                              |
| Jang liang-ming                    | Men    | ROC                    |       | ●     |       | ●          | ●                   |                       | ●                     | ●                            | ●                    | ●                 | ●                              |
| Chiang jung ch'ing                 | Men    | ROC                    | ●     |       |       | ●          | ●                   |                       | ●                     | ●                            | ●                    | ●                 | ●                              |
| Diversity target estimated seats   |        |                        |       |       |       | 4          | 4                   | 4                     | 3                     | 4                            | 4                    | 4                 | 4                              |
| Achievement (seats)                |        |                        |       |       |       | 7          | 7                   | 4                     | 4                     | 6                            | 4                    | 7                 | 7                              |
| Achievement rate                   |        |                        |       |       |       | 100%       | 100%                | 100%                  | 100%                  | 100%                         | 100%                 | 100%              | 100%                           |

## Functional Committee

### Compensation Committee

The Compensation Committee held four meetings in 2025 [A]; attendance details are as follows:

| job title            | gender | Name                 | Actual attendance (B) | Delegated to attend | Actual attendance rate (%) 【B/A】 | Remark |
|----------------------|--------|----------------------|-----------------------|---------------------|----------------------------------|--------|
| Independent director | Man ♂  | Jang liang-ming      | 4                     | 0                   | 100%                             |        |
| Independent director | Man ♂  | Tu,yi- yang          | 4                     | 0                   | 100%                             |        |
| Independent director | Man ♂  | Chiang, jung -ch'ing | 4                     | 0                   | 100%                             |        |

something else:

1. In 2025, there is no case that the Board of Directors does not adopt or amend the recommendations of the Compensation Committee.
2. In 2025, there are no cases where members of the Salary and Compensation Committee have objections or reservations and have records or written statements.
3. For the 2025 Salary and Remuneration Committee proposals, please refer to the company' s website - Salary and Remuneration Committee Operations and Resolution Matters:

<https://www.kseco.com.tw/tc/finance2.aspx>

## Salary policy (The link between compensation and sustainable performance)

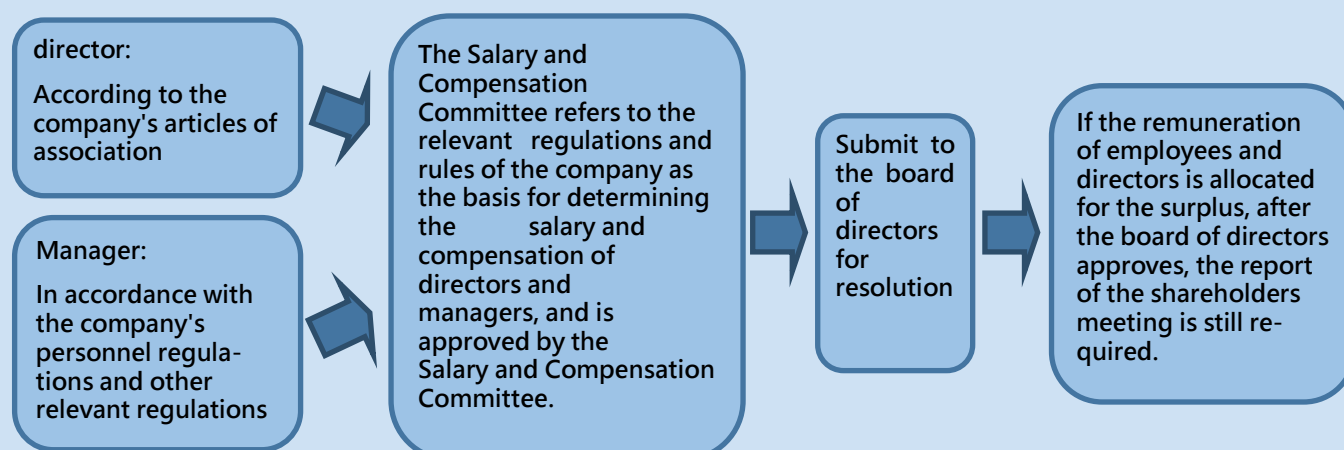
GRI 2-19 · 2-20

On December 28, 2011, the Board of Directors approved the establishment of the Compensation Committee. Regarding the remuneration of directors and managers, the remuneration committee shall convene a meeting to determine and review the policies, systems, standards and structure of directors' and managers' performance evaluation and remuneration, and formulate and evaluate directors' and managers' remuneration.

The procedure for setting remuneration is based on the Company's "Performance Evaluation Method of the Board of Directors and Functional Committees" and the Company's personnel assessment related methods as the basis for the evaluation of directors and managers. The environmental performance, future risks of the industry and the development trend of operation, and also refer to the individual's performance achievement rate, investment time, responsibilities and contribution to the company's performance, and give reasonable remuneration. The Remuneration Committee and the Board of Directors review and review the remuneration system at any time in accordance with the actual operating conditions and relevant laws and regulations, so as to balance the company's sustainable operation and risk control.

The process of determining salary:

| Regulation basis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Article 15 of the Articles of Association                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | The remuneration of all directors is authorized to be determined by the board of directors in accordance with the extent of their participation in the operation of the company and the value of their contribution, as well as the domestic and foreign industry standards.                                                                                                                                                                                                                                                                  |
| Article 18 of the Articles of Association                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | After deducting accumulated losses based on the profit of the year, if there is a balance, the company shall allocate between 3% and 5% for employee compensation, and directors' compensation shall not exceed 3%.                                                                                                                                                                                                                                                                                                                           |
| Article 16 of the Articles of Association, Personnel Management Rules                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | The salary of the general manager and deputy general manager shall be handled in accordance with the company's personnel management rules and salary verification methods. and reviewed by the Remuneration Committee.<br>Bonuses for the general manager and deputy general manager: in accordance with Article 16 of the Company's Articles of Association: handled in accordance with Article 29 of the Company Law and subject to review by the Remuneration Committee. Performance target reviews (see next page) are linked to bonuses. |
| Others: The Compensation Committee shall refer to the Company's personnel regulations and other relevant provisions, and in accordance with Article 7, Paragraph 2 of the Compensation Committee's organizational charter regarding the principles of exercising authority, establish and regularly review the policies, systems, standards and structure of directors' and managers' remuneration. For detailed compensation of directors and managers in 2025, please refer to <a href="#">P28-30</a> of the Company's annual report. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |





## General manager performance target evaluation:

| Indicator items                    | illustrate                                                                                         | Weight |
|------------------------------------|----------------------------------------------------------------------------------------------------|--------|
| Financial and strategic indicators | Revenue achievement rate, bid project achievement rate, market share, etc.                         | 40%    |
| Environmental indicators           | Carbon reduction achievement rate                                                                  | 10%    |
| social indicators                  | Employee turnover rate and education and training, etc.                                            | 25%    |
| Governance indicators              | Corporate governance evaluation, sustainable development and awards, conference participation rate | 25%    |

## Performance target evaluation of deputy general manager:

| Indicator items          | illustrate                                                                                                                         | Weight |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------|
| Environmental indicators | Compliance with environmental protection laws, implementation of energy conservation and carbon reduction measures, etc.           | 30%    |
| social indicators        | Employee welfare improvement rate, promotion of community service and development, and promotion of occupational safety and health | 40%    |
| Governance indicators    | Supply chain management and sustainable development promotion situation                                                            | 30%    |

**Current status of implementation:** The performance targets of the company's general manager and deputy general manager are set with sustainable performance indicators, which are evaluated based on the above weights, and the results are linked to salary remuneration.

## Interest avoidance

GRI 102-25

The company's rules of procedure for the board of directors, the organizational rules of the salary and remuneration committee, the organizational rules of the audit committee and the organizational rules of the sustainable development committee all have provisions on avoidance of interests. Directors/independent directors and members of various functional committees who have an interest in meeting matters for themselves or the legal persons they represent shall explain the important content of their interests at the current board meeting. If there is a risk of harming the interests of the company, they shall not participate. discussion and voting, and shall not act as an agent for other directors/members to exercise their voting rights.

In addition to the above, the company also has a code of integrity management and a code of ethical conduct, which have express provisions on the avoidance of interests by directors, managers, etc. Employees must also abide by the provisions of the employee code and ensure avoidance of interests.

| Integrity Business Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | code of ethical conduct                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Article 19 (Interest to avoid):<br/>The company should develop policies to prevent conflicts of interest, according to identify, monitor and manage conflicts of interest that could lead to the risk of acts of bad faith, and to provide appropriate conduit for directors, supervisors, managers and other interested parties or attend the Board initiative to explain it with the company for potential conflicts of interest. Directors, supervisors, managers, and other interested parties to attend or to attend the Board, the Board motions listed, with its own legal entity or their representatives of all stakeholders, should explain an important part of its stake in when the Board meeting as harmful to the interests of the company at risk, not allowed to join the discussion and the vote, and the discussion and the vote should be avoided, and can not act for other directors to exercise their right to vote. Self-discipline among the directors should be had when mutual support. Directors, supervisors, managers, servants, to be appointed and substantive control are not allowed by his office or influence in the company as of, lends itself, spouse, parent, child or any other person to obtain improper benefits."</p> | <p>Article 2 (To prevent conflicts of interest):<br/>Directors, supervisors, and managers should be based on objective and efficient approach to public service, and not rely on its position in the company as it and its own relatives spouse, parent, child, Second-degree relatives the attainable and other improper benefits.<br/>Affiliates person skilled in the preceding paragraph of this company is to provide loans to or guarantee transactions of major assets into (selling) stock exchanges of circumstances, the correlation of the Company should take the initiative to explain to the company with the company for potential conflicts of interest and according to the company after the nuclear determine permissions on the table on top of a first-order handling charge of nuclear decision, in order to prevent conflicts of interest."</p> <p>Article 3 (Avoid self interest):<br/>Companies should avoid the directors, supervisors, and managers have the following:<br/>1. through the use of corporate property, information or by his position and have the opportunity to gain the diagram."<br/>2. through the use of corporate property, information or by his position for personal gain."<br/>3. with the company to compete."<br/>When a company has a profit opportunity, directors, supervisors, and managers have a responsibility to increase the legitimate interests of the company can get it."</p> |

## Sustainable Development Committee

The composition, responsibilities and operations of the Sustainable Development Committee:

1. The company's sustainable development committee consists of 3 members.

2. Responsibilities:

(1). Promote and strengthen corporate governance and integrity management systems.

(2). Promote and develop matters related to corporate sustainability.

(3). Supervise other sustainability-related work matters approved by the board of directors.

3. The Sustainability Committee held three meetings in 2025 [A]; the attendance of its members was as follows:

| job title | Name                                    | Actual attendance (B) | Number of delegated attendances | Actual attendance rate (%)<br>(B / A)(Note) | Remark                                                                                                                                                                                |
|-----------|-----------------------------------------|-----------------------|---------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| convener  | Chiang jung ch'ing                      | 3                     | 0                               | 100%                                        | Yuan hsuan Construction Co., Ltd. Vice Chairman<br>Major: Corporate Governance, Social Responsibility                                                                                 |
| member    | Tu,yi- yang                             | 3                     | 0                               | 100%                                        | Li Yang Certified Public Accountants Accountant<br>Major: IFRS sustainability standards, financial risks of climate change, etc.                                                      |
| member    | Jang liang-ming<br>(2024.06.25 Elected) | 3                     | 0                               | 100%                                        | Guopiao Venture Capital Consultant<br>Professionals: Corporate governance - business performance, social responsibility - employee compensation and benefits, education and training. |

Other matters that should be recorded: The company's Sustainable Development Committee was established by the board of directors on August 11, 2023. It is expected to hold at least two meetings each year (at least once each in the previous year and the next year).

The company's greenhouse gas inventory and verification schedule is as follows:

Operation of the Sustainable Development Committee in 2025: Please refer to the Company's 2025 Annual Report of Shareholders [P68-P72](#).

| work items                                                                                                                                                                               | Estimated completion time                 | Execution progress                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Determine the establishment of full-time (part-time) units, full-time (part-time) personnel, number of full-time (part-time) personnel and their scope of duties of the parent company   | End of December 2022                      | Already completed                                                                                            |
| Determine the establishment of full-time (part-time) units, full-time (part-time) personnel, number of full-time (part-time) personnel, and scope of responsibilities of the subsidiary. | End of March 2023                         | Already completed                                                                                            |
| Complete greenhouse gas inventory and verification schedule planning.                                                                                                                    | End of June 2023                          | Already completed                                                                                            |
| Trial inventory operation                                                                                                                                                                | From January 1, 2024 to December 31, 2025 | 1. Phase 1 review process for April 2025.<br>2. Two training sessions are scheduled for March and June 2025. |
| Complete the inventory                                                                                                                                                                   | 115 years                                 | Planning in progress                                                                                         |
| Complete verification work                                                                                                                                                               | 117 years                                 | Planning in progress                                                                                         |

Operations of the Sustainability Committee for 2025: Please refer to pages 69 – 72 of the Company's 2025 Annual Report for the Shareholders' Meeting.

Alternatively, please visit the Company's website for information on the Sustainability Committee's operations and resolutions: <https://www.kseco.com.tw/tc/finance2.aspx>

## The Audit Committee

The Audit Committee held six meetings in 2025 [A]; details regarding attendance and key annual work priorities are as follows:

| job title            | gender | name                 | Actual attendance (B) | Delegated to attend | Actual attendance rate (%) 【B/A】 | Remark |
|----------------------|--------|----------------------|-----------------------|---------------------|----------------------------------|--------|
| Independent director | man ♂  | Tu,yi- yang          | 6                     | 0                   | 100%                             |        |
| Independent director | man ♂  | Jang liang-ming      | 6                     | 0                   | 100%                             |        |
| Independent director | man ♂  | Chiang jung - ch'ing | 6                     | 0                   | 100%                             |        |

something else:

- In 2025, matters that have not been approved by the Audit Committee and have been approved by more than two-thirds of all directors: none.
- In 2025, the implementation situation of independent directors' withdrawal of interest-related proposals (should state the name of independent directors, the content of the proposal, the reasons for the withdrawal of interests, and the circumstances of participating in voting): The Audit Committee has no such case.
- Communication between independent directors and internal audit supervisors and accountants:
  - Communication policy between independent directors and internal audit supervisors and accountants:
    - Independent directors and accountants conduct written or face-to-face communication on the completion stage of the company's financial reports quarterly to confirm the reliability of the company's public financial information, communicate with the auditor's work, understand the company's major risks, and understand the management's approach to reducing risks. The accountant reports and communicates with independent directors on the completion stage of the company's financial report, major adjusted and unadjusted entries, related party information, customer declarations, accountants' independence, and independent directors. In case of major abnormalities, they may convene meeting.
    - The head of internal audit and independent directors hold quarterly meetings to report on the company's internal audit performance and internal control operations. In case of major abnormal events, they may convene a meeting.
  - Communication between independent directors and accountants:

| Communication date | content                                                                                                                                                                                                                                                  | Independent Director's Opinion                           |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 3/11               | The financial report is approved by the Audit Committee and submitted to the Board of Directors for approval and completed. Evaluate the independence and suitability of the certified public accountant and pass the internal control system statement. | The independent director/audit committee has no opinion. |
| 5/09               | The financial report is approved by the Audit Committee and submitted to the Board of Directors for approval and completed                                                                                                                               | The independent director/audit committee has no opinion. |
| 8/12               | The financial report is approved by the Audit Committee and submitted to the Board of Directors for approval and completed                                                                                                                               | The independent director/audit committee has no opinion. |
| 11/11              | The financial report is approved by the Audit Committee and submitted to the Board of Directors for approval and completed                                                                                                                               | The independent director/audit committee has no opinion. |

In addition, before the Audit Committee meeting on March 11 and November 11, 2025, the accountant and the independent director held a separate meeting to discuss the revenue status, the status of each project, the current litigation status, the self-compiled financial report and the audit quality (AQI). The independent director had no objection in this meeting and the communication was good.

- Communication between independent directors and internal audit supervisor:  
2025 communication date: In addition to each board meeting (a total of 6 meetings in 2025), interviews will be held on the following dates.  
12/31 The auditor had a separate interview with the independent director, the content of which is as follows:
    - Summarize the audit report business for the first to fourth quarters of 2025 (January to December).
    - Report to the independent director that the 2025 audit business has been completed in accordance with the annual audit plan, and submit the 2025 audit plan in accordance with the internal control system processing standards for review by this board of directors.
    - The self-assessment work of each department in 2025 has been started. The entire work schedule is expected to be completed by the end of February 2025, and the internal control statement will be issued in March.
- Implementation status: The independent director has no objection, and the audit continues to be carried out in accordance with the regulations.

## Internal Control System

In accordance with Article 11 of the "Public Offering Companies Establishing Internal Control System Processing Guidelines" promulgated by the Financial Supervision and Administration Commission of the Executive Yuan, we set up an audit room under the board of directors in accordance with the company's size, business conditions, management needs and other relevant laws and regulations. Allocate a competent and appropriate number of full-time internal auditors, and set up job agents, establish an internal control system, and divide the internal control system into five components: 1. Control environment, 2. Risk assessment, 3. Control operations, 4. Information and communication, 5. Supervise operations.

Through the inspection results of the aforementioned five elements, the effectiveness and efficiency of operations (including profit, performance, and asset safety, etc.), reporting reliability, timeliness, transparency, and compliance with relevant regulations and compliance with relevant laws and regulations, etc. Achieve, provide reasonable assurance.

| Main Duties of the Audit Office                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Execution matters                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Check and evaluate the company's budget, finance, business, operating performance, various management systems and internal control systems.</li> <li>Promptly provide suggestions for improvement at the management level to ensure that the internal control system can be continuously and effectively implemented, the company's resources can be fully utilized, and the efficiency of operation integration can be improved.</li> <li>Assist the management to fulfill its responsibilities.</li> </ul> | <ul style="list-style-type: none"> <li>Annual audits are carried out in accordance with the regulations of the competent authority and the annual audit plan.</li> <li>Issuing an audit report and continuously tracking the improvement situation.</li> <li>Audit each department and subsidiary's annual internal control self-assessment.</li> <li>Promotion, formulation, addition and implementation of the company's internal control and internal audit systems.</li> <li>Communicate with independent directors and report to the Audit Committee and the Board of Directors.</li> <li>Assist the management to fulfill its responsibilities.</li> </ul> |

## Review of Sustainability Report

Under the financial management system in the internal control system, the company has established "financial and non-financial information management operations" to incorporate the sustainability report into internal audit and management, except for internal verification of the correctness of the content after the report is compiled. In addition, the annual inspection report is declared at the Public Information Observatory and the implementation of the disclosure on the company website.

## Prevent insider trading

In order to establish a good internal information processing and disclosure mechanism of the Group, avoid improper leakage of information, ensure the consistency and correctness of information published to the outside world, and strengthen the prevention of insider transactions, the "Management System for Prevention of Insider Transactions" has been formulated for compliance.

## Executive focus and management performance

| Executive focus                                                                                 | Estimated number of times in 2025 | Actual numbers in 2025 | reach ✓ ; unaccomplished ✗ | Reason not reached |
|-------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|----------------------------|--------------------|
| Shareholding change notification (every month)                                                  | 12 times                          | 12 times               | ✓                          | NA                 |
| Education and training (education and training to prevent insider trading at least once a year) | 1 times                           | 1 times                | ✓                          | NA                 |

## Pay tax

Gongxin Engineering has always paid taxes to the National Taxation Bureau and the Tax Collection Office honestly. Tax-related matters are handled and managed by the Finance Department. The staff are familiar with the relevant laws and regulations and receive regular education and training to master new regulatory information. The company currently has no cross-border taxes, and domestic taxes are implemented in accordance with regulations.

The total tax amount paid in 2025 is NT\$211,907,000 (including various taxes, business taxes, and business income taxes), accounting for 2.35% of revenue. Taxation is not a big risk for the company.

| category                         | illustrate                    | Amount (NT\$,000) |
|----------------------------------|-------------------------------|-------------------|
| business tax                     | January-December 2025         | 194,748           |
| Profitable Enterprise Income Tax | 2025 tax payable              | 0                 |
| Project tax                      | Amount of tax paid in 2025    | 7,993             |
| Various taxes                    | Stamp duty, license tax, etc. | 9,166             |
| total                            |                               | 211,907           |
| 2025 revenue                     |                               | 9,033,894         |
| % of revenue                     |                               | 2.35%             |

GRI 207



## Construction period progress

major concerns 1 Non-GRI indicators correspond to SDGs:



### Achievement of important goals



There are twelve projects under construction in 2025; three have been completed, achieving 100% progress, while the status of the remaining projects is as follows:

| project name                                                                                                                                                                | 2025 target progress | Actual progress in 2025 | reach ✓ ; unaccomplished ✗ | Reasons and measures not achieved                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------|----------------------------|----------------------------------------------------------------------------------------------------------|
| Tamjiang Bridge and its connecting road 5K+000~7K+035 new construction                                                                                                      | 89.09%               | 89.11%                  | ✓                          | NA                                                                                                       |
| Taichung Power Plant's new gas-fired unit plans to recycle water pumping machine room and underdrain construction                                                           | 85.80%               | 77.38%                  | ✗                          | Additional processing items; extension of the construction period.                                       |
| Public facilities and permanent revetment and S04~S05 wharf project of Taipei Gangnan Wharf reclamation area                                                                | 80.71%               | 84.13%                  | ✓                          | NA                                                                                                       |
| New Residential Project: "Botanical Academy" (Nanhai Section)                                                                                                               | 57.58%               | 57.58%                  | ✓                          | NA                                                                                                       |
| Air Force H007 Project                                                                                                                                                      | 32.08%               | 32.10%                  | ✓                          | NA                                                                                                       |
| Huadong Area Railway Double-track Electrification Project CB02 from Guangfu to Ruisui Civil Engineering and Track Engineering                                               | 26.39%               | 22.81%                  | ✗                          | The project schedule has been extended due to construction progress being affected by natural disasters. |
| Y19 (not included)~Y20 (included) civil engineering and hydropower environmental control section bidding project of the northern ring section of the circular line          | 8.55%                | 8.67%                   | ✓                          | NA                                                                                                       |
| Kaohsiung Metropolitan Area Mass Rapid Transit System Metropolitan Line (Yellow Line) YC03 standard civil engineering, facility electromechanical and track turnkey project | 1.77%                | 1.83%                   | ✓                          | NA                                                                                                       |
| Kaohsiung Metropolitan Area Mass Rapid Transit System Metropolitan Line (Yellow Line) YC02 standard civil engineering, facility electromechanical and track turnkey project | 0.92%                | 0.98%                   | ✓                          | NA                                                                                                       |

## Executive focus and management performance



| Executive focus                                                | Projected number of meetings in 2025 | Actual number of meetings in 2025 | reach ✓ ; unaccomplished ✗ | Reason not reached | Action plan not reached |
|----------------------------------------------------------------|--------------------------------------|-----------------------------------|----------------------------|--------------------|-------------------------|
| Monthly review meeting on progress of construction in progress | 12 frequency                         | 12 frequency                      | ✓                          | NA                 | NA                      |
| Auditing room listing and tracking matters                     | 100%                                 | 100%                              | ✓                          | NA                 | NA                      |

From small private construction projects to large national infrastructure projects, the completion schedule of the project is one of the main concerns of the owners. The construction of public works has a huge impact on the general public. For example, the completion of a transportation project can not only facilitate people's lives, but also balance regional development, activate the local economy, relieve excessive concentration of population and industry, promote regional development potential, and narrow regional development gaps. Therefore, whether the project is completed on time and with quality is a key concern for owners and the general public. We have undertaken numerous major government construction projects and have won numerous awards from the government. All the projects we have undertaken have been completed on time and with high quality. We have achieved such a good result thanks to our more than 70 years of experience in construction projects. We draw construction network diagrams to arrange the progress schedule at the beginning of the project, and hold regular project progress meetings to control the construction period. If the project cannot be fully constructed due to force majeure or due to reasons that are not attributable to the contractor during the construction process, our company will follow the risk control mechanism, list the risk reasons and response measures, apply to the owner for a construction extension in accordance with regulations, revise the construction network diagram, and complete the project on time according to the extended construction period.

## Construction quality

major concerns

4

Non-GRI indicators correspond to SDGs:



According to the construction quality management system of public works, it can be divided into three levels:

Engineering authority, engineering committee: engineering

Manufacturing Supervision Unit: Quality Assurance

Contract manufacturer: quality control

## Achievement of important goals

There are a total of nine projects under construction in 2025. According to the requirements of the project contract, the situation of setting up quality control personnel is as follows:

| project name                                                                                                                                                                | 2025 target number                                           | Actual headcount in 2025 | reach ✓ ; unaccomplished ✗ | Reasons and measures not achieved                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------------------|----------------------------|---------------------------------------------------|
| Tamjiang Bridge and its connecting road 5K+000~7K+035 new construction                                                                                                      | 5                                                            | 5                        | ✓                          | NA                                                |
| Taichung Power Plant's new gas-fired unit plans to recycle water pumping machine room and underdrain construction                                                           | 3                                                            | 3                        | ✓                          | NA                                                |
| Public facilities and permanent revetment and S04~S05 wharf project of Taipei Gangnan Wharf reclamation area                                                                | 2                                                            | 2                        | ✓                          | NA                                                |
| New Residential Project: "Botanical Academy" (Nanhai Section)                                                                                                               | (No specific provisions in the private development contract) | 2                        | ✓                          | NA                                                |
| Air Force H007 Project                                                                                                                                                      | 4                                                            | 4                        | ✓                          | NA                                                |
| Y19 (exclusive) ~ Y20 (inclusive) civil engineering and water and electricity environmental control section standard project of the northern ring section of the ring line  | 9                                                            | 5                        | ✗                          | Phased, the target number must be reached by 2026 |
| Huadong area railway double-track electrification plan CB02 bid restored to Ruisui civil engineering and track engineering                                                  | 3                                                            | 3                        | ✓                          | NA                                                |
| Kaohsiung Metropolitan Area Mass Rapid Transit System Metropolitan Line (Yellow Line) YC03 Standard Civil Engineering, Facility Electromechanical and Track Turnkey Project | 5                                                            | 5                        | ✓                          | NA                                                |
| Kaohsiung Metropolitan Area Mass Rapid Transit System Metropolitan Line (Yellow Line) YC02 Standard Civil Engineering, Facility Electromechanical and Track Turnkey Project | 5                                                            | 5                        | ✓                          | NA                                                |

## Executive focus and management performance

As a contractor, we must establish a construction quality control system to achieve the engineering quality goals stipulated in the contract, such as characteristics, specifications, cost, effectiveness, life cycle, etc., and formulate a quality plan based on the scale and nature of the project, including management responsibilities, construction essentials, quality management standards, materials and construction inspection procedures, self-checklists, control of non-conforming products, corrective and preventive measures, internal quality audits and document record management systems.

The implementation of quality control is the most important part of ensuring construction quality. We promise to fully carry out various self-inspections of construction quality and cooperate in completing various quality audits.

Execution of controls in accordance with self-inspection procedures

Unqualified construction

Material/Equipment Sub-standard

After the unqualified construction occurs, it needs to be improved, and after filling out the relevant form, repeat the inspection until the improvement is qualified.

After the unqualified material/equipment occurs, immediately return the material and fill in the relevant form, and repeat the inspection until the incoming material is qualified.



## Education Training

In 2025, the education and training of 8 quality control personnel will be completed.

| The site where the trainee is located                                                                                                                                        | number of people | During class          | Get a license ✓; not licensed ✗ | Reasons and measures for not obtaining a license |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|---------------------------------|--------------------------------------------------|
| Y19 (exclusive) ~ Y20 (inclusive) civil engineering and water and electricity environmental control section standard project of the northern ring section of the ring line   | 1                | 2025.03.22-2025.04.15 | ✗                               | Unable to accommodate the class schedule         |
| Taichung Power Plant's new gas-fired unit plans to recycle water pumping machine room and underdrain construction                                                            | 2                | 2025.03.22-2025.04.13 | ✓                               | NA                                               |
| Xingda Fishing Port Recreation Area                                                                                                                                          | 1                | 2025.02.15-2025.03.16 | ✓                               | NA                                               |
| Kaohsiung Metropolitan Area Mass Rapid Transit System Metropolitan Line (Yellow Line) YC02 standard civil engineering, facility electro-mechanical and track turnkey project | 2                | 2025.04.19-2025.05.10 | ✓                               | NA                                               |
| Head Office (Initial Training for Public Quality Management Personnel)                                                                                                       | 1                | 2025.04.25-2025.07.04 | ✓                               | NA                                               |

## Project quality management measures in 2025

Fill in the construction log in accordance with regulations every day and hold construction review meetings every month.



## 2025 Kung Sing has Obtained Verification



- CNS 45001 Taiwan Occupational Safety and Health Management System Verification Certificate.
- ISO 14001: 2015 Environmental Management System Certificate
- ISO 45001: 2018 Occupational Safety and Health Management System Certificate
- ISO 9001:2015 Quality Management System Certificate

| Corrective and Preventive Actions Statistics Table |          |                                          |                                                                                                                      |
|----------------------------------------------------|----------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 項次                                                 | 施作工項     | 不合格情形之主要項目                               | 改善結果                                                                                                                 |
| 1                                                  | 方塊回收     | 現有A填區臨時圍堤TAOK+526~586段發生方塊崩塌現象。          | 1. 將落海之方塊回收<br>2. 確認方塊堆砌回收作業區域深度並確實控管回收位置及深度，避免發生覆土不足情事發生。<br>3. 新設護岸未完成前，護岸前緣3m內基礎必須保留，以防波浪淘刷。                      |
| 2                                                  | 地工織物(濾布) | 地工織物(濾布)未依規範施作，搭接施工未達100cm以上             | 1. 將地工織物(濾布)重新鋪設，並確認長度達100cm以上。<br>2. 現場工程師應於施作時確實督導作業人員依規定施作。                                                       |
| 3                                                  | 方塊吊排     | 新設B填區臨時護岸方塊吊排偏離法線(縱向邊緣)超過契約規定正負許可差±10cm。 | 1. 將方塊吊排，重新進行水下調整，確認法線控制線無誤後，重新進行方塊吊排，至符合規範要求。<br>2. 確認水下平整度正確無誤後在進行後續作業，方塊吊放時使用經緯儀照準並指揮施工人員，依法線方向進行吊放避免位置偏差超過規範值要求。 |
| 4                                                  | 造地填築區    | 加速造地填築區於新設B填區臨時護岸旁回填土有局部下陷情事(詳附件)。       | 1. 派員將下陷區域以挖土機挖開，經開挖察看後並無回填土淘空情事，研判為海浪過大冲刷表面回填土造成凹洞。<br>2. 派員重新鋪設地工織物(濾布)及進行土方回填。                                    |
| 5                                                  | 污濁防止膜    | 污濁防止膜設置長度不足，未將浚挖區域與周圍水域隔離。               | 1. 已補足污濁防止膜，將浚挖區與相鄰海水區域隔離避免污染周圍海域。<br>2. 施工所將定時巡查如發現有破損、遺失等情事發生時，立即修復。                                               |

## Operating status

major concerns 4 Corresponding SDGs:



GRI 201

We focus on developing into a comprehensive large-scale construction industry, and gradually expand the business of construction, environmental protection, building materials, machinery and equipment import, and supplemented by private construction and land development, in order to give full play to financial planning, overall construction, design, maintenance, operation, investment, etc. Diversified business strength!

## Market production and sales and supply and demand

## (1) Market analysis

1. Our main products are MRT projects, road projects, bridge projects, tunnel projects, etc. Our construction sites are located in the north, central and south. In recent years, in response to the government's eastward policy, we have also actively participated in the eastern development plan, which will allow the company to have no restrictions on bidding areas and provide services throughout the province.

## 2. Market share in the past three years:

The combined turnover in 2025 is higher than that in 2023 and 2024, mainly because some of the projects undertaken have entered the peak period and new projects are under construction. Therefore, the market share in 2025 is also higher.



## (2) The future supply and demand situation of the market:

(3) In 2026, the government will bolster economic resilience, expand investment in public infrastructure, broaden international cooperation and exchanges, accelerate cross-disciplinary technological collaboration, strengthen Taiwan's cultural vitality, and enhance development in outlying islands and the Hualien-Taitung region; by improving execution capabilities and ensuring effective implementation, the government aims to foster stable economic growth.

The government's public construction plan for the 2026 fiscal year allocates a total of NT\$288.3 billion, an increase of approximately NT\$23.9 billion compared to the NT\$264.4 billion allocated for the same categories in the 2025 fiscal year. Within this total, three sub-categories open to the construction industry—"transportation infrastructure," "environmental resources," and "urban and regional development"—account for a combined allocation of NT\$321.5 billion, with the "transportation infrastructure" category alone receiving NT\$223.2 billion.

In 2026, we will still focus on public projects such as highways, rail transportation, bridges, tunnels and ports.

## (3) Competitive niche:

Over the years, we have been selected as an excellent construction manufacturer by government units at all levels, and will have a competitive advantage in the promotion of the company's overall corporate image and the selection of the most favorable public projects. The company will continue to develop into a comprehensive large-scale construction industry in the future. In addition to the current major public projects, it will gradually expand its businesses in construction, environmental protection, building materials, machinery and equipment imports. The construction business contract goal is still mainly public projects, with private construction projects and land development as supplements, and actively participate in the island-wide transportation backbone restructuring plan, and actively seek the cooperation of good physical quality and good finance for public projects that are tendered by turnkey methods. Manufacturers participate together in order to give full play to the diversified business strengths of financial planning, overall construction, design, maintenance, operation, and investment.



## Favorable and influencing factors and measures of development vision

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Favorable factors                | <ul style="list-style-type: none"> <li>♦ The government continues to promote existing major economic and construction projects.</li> <li>♦ The domestic economy gradually recovered and continued to grow.</li> <li>♦ The government promulgated the "Government Procurement Law."</li> <li>♦ The government actively handles the rewards of excellent construction companies, and implements the incentive measures to be more competitive for the excellent large construction companies.</li> <li>♦ In order to stabilize the domestic economy, promote the "Expansion of Domestic Demand Plan" and introduce the BOT model to develop major projects to stimulate private capital investment.</li> <li>♦ Since 1999, for new tenders for public projects of more than 50 million yuan, the manufacturer can receive 30% of the project advance payment after providing the same amount of guarantee.</li> <li>♦ The government expands investment in public construction, boosts the economy, and implements the "Love Taiwan 12 Construction Master Plan", giving priority to the promotion of 12 infrastructure projects.</li> <li>♦ Entry into the WTO can open up overseas markets.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Influencing factors and measures | <ul style="list-style-type: none"> <li>♦ Labor safety penalties are strict, and labor safety costs increase.<br/>Response measures → Strengthen labor safety education and training, strengthen labor safety concepts, implement an independent inspection system, reduce labor safety penalties and improve safety.</li> <li>♦ The instability of bulk material prices for construction projects.<br/>Countermeasures → Since bulk materials (such as sand, concrete, steel bars, earthwork, oil, etc.) account for a high proportion of the entire project cost, in order to reduce this risk, the projects undertaken by the company are still mainly public projects, mainly It is because after winning the bid, you can use the advance payment to contract with the manufacturer to supply materials, or the material adjustment can make up for the increased cost and expenditure, so as to reduce the adverse impact of the shortage of raw materials or the increase in prices.</li> <li>♦ The people's minds have been vulnerable to resistance, affecting the delay of construction progress.<br/>Countermeasures → Actively engage in close friendship and good-neighborliness, start with the establishment of a common living body, and reduce confrontation.</li> <li>♦ Environmental protection awareness has increased, and environmental protection expenditures have increased.<br/>Corresponding measures → The company has passed the "ISO14001" international environmental management certification, through the implementation of the system, and cooperated with measures such as adding anti-pollution equipment, increasing environmental protection work manpower, and strengthening environmental protection education and training for employees.</li> <li>♦ Construction regulations are not sound, and unfair clauses in formalized contracts still exist.<br/>Corresponding measures → In addition to trying to coordinate with the owners, you can also apply to the Public Works Committee of the Executive Yuan for mediation or the Arbitration Association for arbitration.</li> <li>♦ After joining the WTO, foreign manufacturers were able to bid independently, forming another competitive force.<br/>Corresponding measures → Committed to improving construction quality, high-efficiency construction management capabilities, and high-level construction technology, in order to expand overseas markets.</li> </ul> |

Financial subsidy from the government in 2025: None.

GRI 201-4



## Financial Information

In 2025, the individual revenue of Industrial Information Engineering was NT\$9.034 billion, and the group's consolidated revenue was NT\$9.038 billion. The main project income is: the new construction of Danjiang Bridge and its connecting roads 5K+000~7K+035, Taipei Gangnan Wharf reclamation area public facilities and permanent bank protection cum S04~S05 pier project, Taichung Power Plant's new gas unit plan, circulating water pumping room, Huadong Area Railway Double-track Electrification Project CB02 from Guangfu to Ruisui Civil Engineering and Track Engineering, culvert new project, and Kaohsiung MRT Yellow Line Contracts YC02 and YC03.

Our main expenses are engineering costs and labor expenses. (For details of financial information, please refer to the quarterly financial reports published by the Company on a regular basis).

As of 2025.12.31, the total transaction price of outstanding performance obligations is NT\$68,233,350 (thousands)



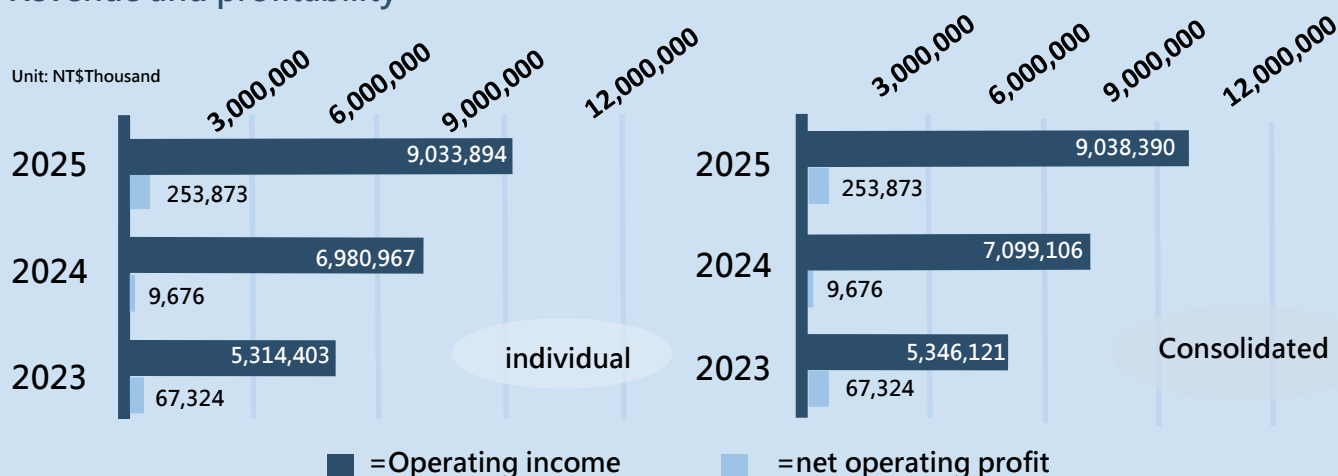
Company website financial report announcement information

## Achievement of important goals



| Operational goals                                        | 2025 goals            | Growth rate in 2025 | reach ✓; unaccomplished ✗ | Reason not reached | Action plan not reached |
|----------------------------------------------------------|-----------------------|---------------------|---------------------------|--------------------|-------------------------|
| Operating net profit (individual financial report)       | Revenue growth of 10% | +2523.74%           | ✓                         | NA                 | NA                      |
| Operating Net Profit (Consolidated Financial Statements) | Revenue growth of 10% | +2523.74%           | ✓                         | NA                 | NA                      |

## Revenue and profitability



## Executive focus and management performance

| Executive focus                                                    | Projected number of meetings in 2025 | Actual number of meetings in 2025 | reach ✓; unaccomplished ✗ | Reason not reached | Action plan not reached |
|--------------------------------------------------------------------|--------------------------------------|-----------------------------------|---------------------------|--------------------|-------------------------|
| Monthly review meeting on cost control of construction in progress | 12 frequency                         | 12 frequency                      | ✓                         | NA                 | NA                      |
| Auditing room listing and tracking matters                         | 100%                                 | 100%                              | ✓                         | NA                 | NA                      |

Report the market conditions of bulk materials (steel bars, steel plates, copper, etc.) weekly, report bulk material control tables every month, and hold monthly control meetings on the implementation of each site project and cost control to master costs.

The various management and control forms are indeed filled out, tracked by the audit office, and audit operations are carried out on a regular basis.

## Dividend policy

The distribution of surplus is handled in accordance with the company's articles of association and relevant laws and regulations. If there is a surplus in the annual final accounts, the tax should be paid and the previous year's losses should be paid first, and 10% of the balance after the transfer of the capital reserve should be proposed as the statutory surplus reserve in accordance with Article 41 of the Securities Exchange Law. The balance of the special surplus reserve shall be allocated according to the company's articles of association and the resolutions of the shareholders meeting.

Our dividend policy is formulated after considering the industry environment and financial planning, with the aim of ensuring the company's sustainable operation and stable growth while maximizing the protection of shareholder interests. For the 2025 fiscal year, a cash dividend of NT\$0.15 per share is proposed.

|                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Conditions of issuance, opportunity                     | We are currently in the growth stage. With a number of major public projects underway, there is a strong demand for funds. In order to support the needs of corporate growth, the company's dividends are issued to meet the principle of future operation and development, and after comprehensive consideration of conditions such as a sound financial structure, maintaining stable dividends, and guaranteeing shareholders' reasonable remuneration, the board of directors drafts a surplus distribution proposal, and approves the proposal by shareholders. It will be issued after approval by the regular meeting and the competent authority.                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Distribution ratio of cash dividends to stock dividends | According to the provisions of the company's articles of association: if there is a surplus in the company's annual final accounts, the company shall first pay taxes to make up for the previous year's losses, and 10% of the statutory surplus reserve will be provided. If there is surplus plus the surplus at the beginning of the period, the board of directors After the proposal is submitted to the general meeting of shareholders for a resolution, the distribution of dividends to shareholders shall be distributed in two ways: stock dividends and cash dividends. The proportion of cash dividends shall not be less than 10% of the total shareholder dividends. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Remuneration of employees and directors                 | <p>The amount or scope of compensation for employees, directors, and supervisors stated in the company's articles of association:</p> <p>After deducting accumulated losses based on the profit of the year, if there is a balance, the company shall allocate 3% to 5% for employee remuneration, and directors remuneration shall not exceed 3%.</p>                                                                                                                                                                                                                                                                                                                               | <p>In the current period, the estimated basis for employee dividends and the remuneration of directors and supervisors, the calculation basis for the number of shares allocated for stock dividends, and the accounting treatment if there is a difference between the actual allotted amount and the estimated amount:</p> <p>The company's staff remuneration and directors' remuneration are estimated based on the current pre-tax net profit, after making up for previous losses, and considering relevant laws and regulations, articles of association, and past experience as appropriate estimates. If there is a difference between the actual allotment amount and the estimated amount, it will be treated according to the change in accounting estimates and recorded as the annual adjustment of the shareholders' meeting resolution.</p> |

### The distribution of surplus in the past three years:

| year                  | 2023                                                                                                        | 2024                                                                                                        | 2025(Note)                            |
|-----------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------|
| Dividend distribution | 0<br>(Considering that the surplus is too small, it is planned not to distribute dividends to shareholders) | 0<br>(Considering that the surplus is too small, it is planned not to distribute dividends to shareholders) | A distribution of NT\$0.15 per share. |
| employees             | NT\$ 3,282,267                                                                                              | NT\$ 1,089,870                                                                                              | NT\$ 8,476,984                        |
| directors             | NT\$ 0                                                                                                      | NT\$ 0                                                                                                      | NT\$ 1,412,831                        |

\*Note: The case will be reported at the general meeting of shareholders on May 22, 2026.

# Supply chain management

major concerns

2

4

6

Corresponding



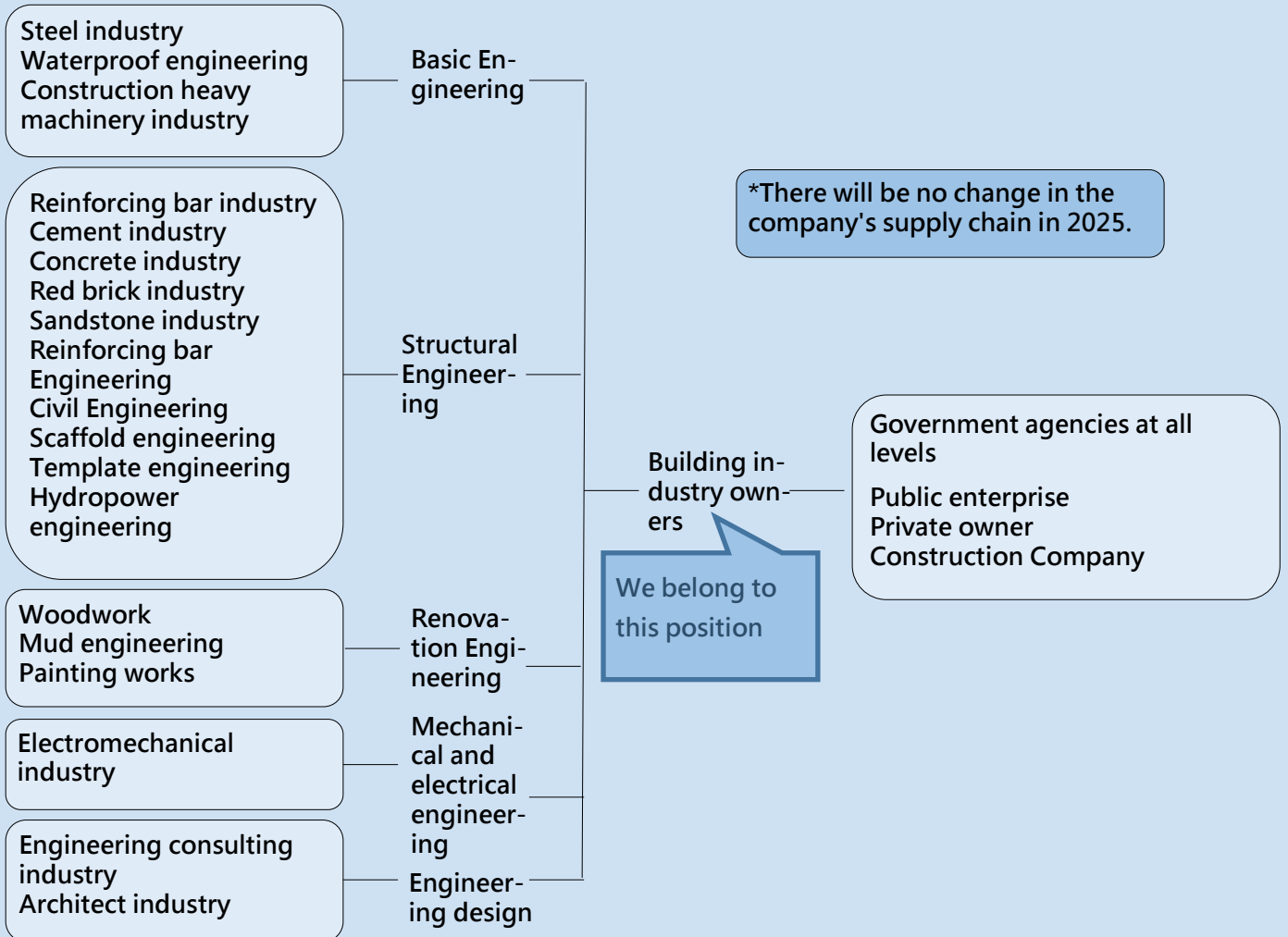
GRI 2-6、204、  
308、407、414

Our supplier management strategy is to develop a sustainable supply chain from the four aspects of "coordination and cooperation", "environmental safety and health cooperation", "construction progress" and "engineering quality", with regular inspections, meeting exchanges, and education and training. Grow together with suppliers.

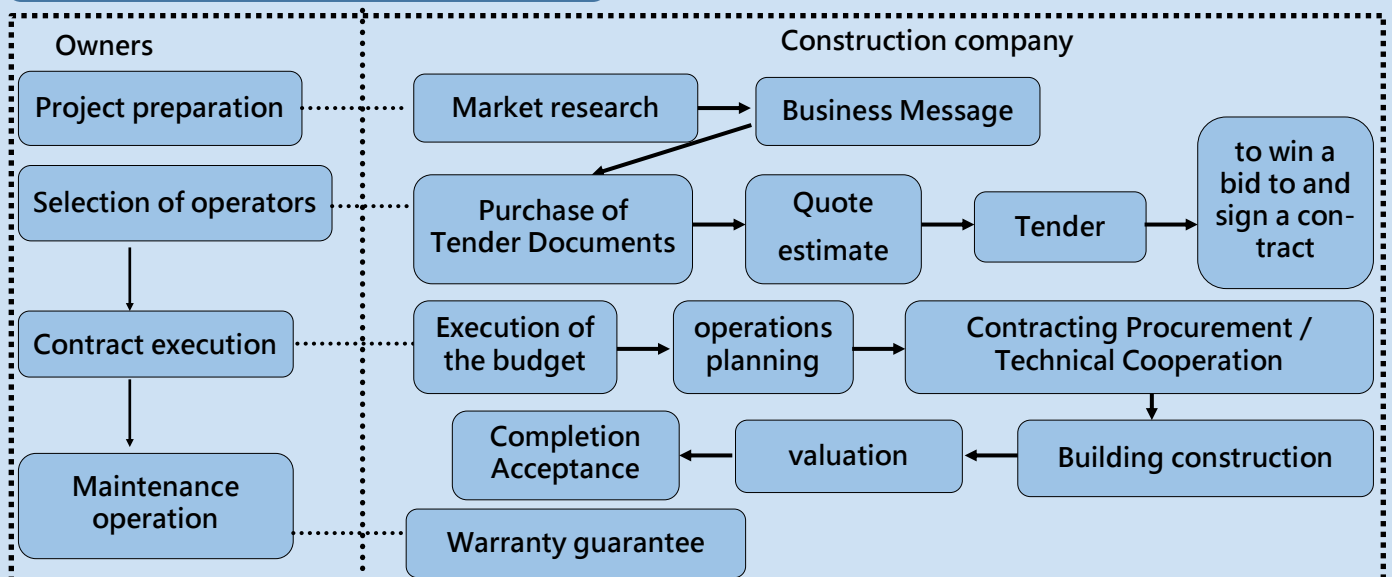
## The supply chain of the construction industry



GRI 2-6



## Supply chain operation process



Operating Sustainable

Corporate Governance

Environmental protection

Happy workplace and social integration

## Raw material supply status

Our construction engineering is based on the principle of "contracting labor and materials". All materials are purchased by ourselves. The main bulk building materials are supplied domestically, and some special materials are purchased from abroad. Since we have been standing in the market for more than 70 years, In addition to the national shortage of sand, gravel and earth and the increase in CNPC oil products, the upstream and downstream raw material supply chain is very stable. Even if there is a huge rise and fall in bulk building materials during construction, it is because of the purchase contract with the bulk material supplier The floating price adjustment mechanism should be able to control building materials and manufacturers, and effectively control the construction period, construction quality and building materials costs, so there is no shortage or interruption of supply.

## Supplier/Partner Management

Corresponding SDGs:



GRI 204 · 308 · 414

### Achievement of important goals

| Target                                                                                              | 2025 goals | Actual achievement in 2025 | reach ✓ ; unaccomplished ✗ | Reason not reached                                                                                                                                                                                                       | Action plan not reached                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------|------------|----------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Adopt domestic manufacturer ratio                                                                   | 90%        | 99.5%                      | ✓                          | NA                                                                                                                                                                                                                       | NA                                                                                                                                                          |
| Qualification rate of supplier/partner evaluation (above 60 points)                                 | 100%       | 100%                       | ✓                          | NA                                                                                                                                                                                                                       | NA                                                                                                                                                          |
| Supplier/partner evaluation score of 90 or more                                                     | 70%        | 59.1%                      | ✗                          | This represents a decline compared to last year's achievement rate of 69.9%, primarily due to an increase in the number of vendors, with the scores of the newly added vendors largely falling within the 80 – 89 range. | Strengthen the coordination of various assessment items for manufacturers who have reached 80 points in the assessment, so as to improve their performance. |
| Sign Occupational Safety and Environmental Protection Receipt with New Supplier/Partner(S)          | 100%       | 100%                       | ✓                          | NA                                                                                                                                                                                                                       | NA                                                                                                                                                          |
| Environmental and Social Responsibility Letters Signed by Environmental New Suppliers/Partners(E、S) | 100%       | 100%                       | ✓                          | NA                                                                                                                                                                                                                       | NA                                                                                                                                                          |
| Comply with the company's integrity management policy ratio(G)                                      | 100%       | 100%                       | ✓                          | NA                                                                                                                                                                                                                       | NA                                                                                                                                                          |

In the management of material suppliers, in addition to conducting market research and supplier credit investigation in accordance with the specifications, the purchasing unit shall log in the "Supplier Supplier Registration Card" for reference. And it is strictly stipulated that if the price of the same goods or services is higher than that of other manufacturers, delayed delivery or completion, poor quality of delivery, or other things that are enough to damage the company's rights and interests, the long-term cooperative relationship will be cancelled, and other qualified suppliers will be found. . In the management of subcontractors, market surveys, manufacturers' credit investigations, etc. are conducted in accordance with regulations to obtain information, and they are qualified in accordance with the company's regulations in conjunction with relevant units. Subcontractors who have awarded contracts for a certain amount or more will be registered in the "Project Subcontractor Registration Card" and "Project Subcontractor List", and will be assessed according to the company's regulations, and unqualified subcontractors will be eliminated.

We regularly evaluate third-party manufacturers, and we have set up "Material Supplier Evaluation Data Sheet" and "Engineering Subcontractor Evaluation Data Sheet". The assessment items are as follows:

| Material Supplier Assessment Matters | Project subcontractor assessment matters               |
|--------------------------------------|--------------------------------------------------------|
| (S)coordination : 10%                | (S)coordination : 10%                                  |
| (G)Delivery progress : 45%           | (E、S)Environmental safety and health cooperation : 20% |
| (E)Material quality : 45%            | (G)Construction Schedule : 35%                         |
|                                      | (G)Engineering quality : 35%                           |

According to the above percentages, in 2025, all of our suppliers scored above 60 points, and there is no need to eliminate them; however, three suppliers scored between 60 and 69 points, and they need to improve their coordination and project quality.

In 2025, the company's supply chain will have no negative impact on the environment and society.



## Supplier/subcontractor labor human rights and practice evaluation

When evaluating and reviewing new suppliers/subcontractors, the industry and information engineering also attaches great importance to labor human rights, choosing ethical integrity, non-forced labor, good labor relations, and labor human rights material suppliers and project subcontracting Quotient.

### Evaluation key points for the right of new material suppliers and project subcontractors

1. Suppliers/subcontractors shall abide by relevant labor laws and regulations, protect the legitimate rights and interests of internal employees, and respect internationally recognized basic labor human rights principles, such as: prohibiting child labor (no employment under the age of 16), eliminating various forms of forced labor, and ensuring that the basic rights of labor are not endangered.



2. Suppliers/subcontractors shall confirm that their employment policies are free of discrimination in terms of gender, race, age, marital and family status, and the implementation of remuneration, employment conditions, training and promotion opportunities are equal.



3. The human resources policy of the supplier/subcontractor shall respect the basic principles of labor human rights protection, and establish appropriate management methods and procedures.



4. Apply other revised human rights clauses and norms.



In terms of sustainable supply chain management, putting people first, attaching importance to labor human rights, assisting suppliers in enhancing green competitiveness, and creating sustainable business opportunities together have become our responsibilities. Therefore, suppliers/subcontractors of industry and information projects are not only partners. In addition to coordination, safety and health, construction progress and project quality, human rights and environmental protection mechanisms must also follow related social responsibilities.

### Recognition guarantee of subcontractor/cooperator:

| Occupational Safety and Environmental Protection Recognition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Environment and Safety Policy Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Environment and Social Responsibility Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Integrity Management Policy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Occupational Safety and Environmental Protection Recognition</p> <p>1. The contractor shall comply with the relevant laws and regulations of the People's Republic of China, and shall not engage in any illegal activities.</p> <p>2. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>3. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>4. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>5. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>6. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>7. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>8. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>9. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>10. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> | <p>Environment and Safety Policy Statement</p> <p>1. The contractor shall comply with the relevant laws and regulations of the People's Republic of China, and shall not engage in any illegal activities.</p> <p>2. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>3. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>4. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>5. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>6. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>7. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>8. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>9. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>10. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> | <p>Environment and Social Responsibility Statement</p> <p>1. The contractor shall comply with the relevant laws and regulations of the People's Republic of China, and shall not engage in any illegal activities.</p> <p>2. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>3. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>4. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>5. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>6. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>7. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>8. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>9. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>10. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> | <p>Integrity Management Policy</p> <p>1. The contractor shall comply with the relevant laws and regulations of the People's Republic of China, and shall not engage in any illegal activities.</p> <p>2. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>3. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>4. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>5. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>6. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>7. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>8. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>9. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> <p>10. The contractor shall ensure the safety and health of its employees, and shall not engage in any illegal activities.</p> |

● **Occupational Safety and Environmental Protection Recognition:** In addition to screening the cooperating partners on safety, health and environmental protection when issuing the contract, the "Occupational Safety and Environmental Protection Recognition" and the "Environment and Safety Policy Statement" are also included in the contract when signing the contract. Ensure that safety and environmental protection are emphasized during the construction process.

● **Environmental and Social Responsibility Recognition:** Mainly conduct social human rights and other social responsibility-related inspections of cooperatives to ensure that cooperatives comply with laws and regulations and value corporate social responsibility.

● **Integrity management policy:** The company's contracting partners should cooperate with the company's integrity management policy.

## Evaluation results of material suppliers and engineering subcontractors

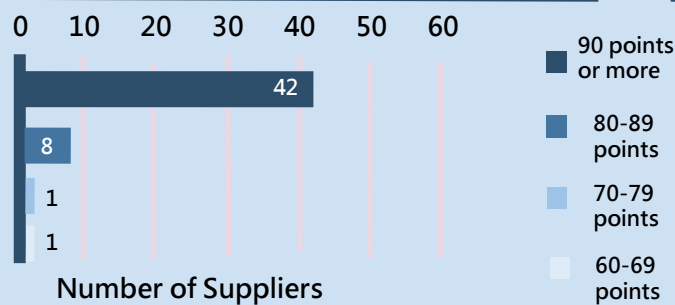
We conduct annual evaluations of our vendors at the end of each year. A total of 193 material suppliers and engineering subcontractors\* are subject to evaluation in 2025 (compared to 163 in 2024); the increase in the number of material suppliers and engineering partners for 2025 is attributable to a rise in contracted project work.

In 2025, three engineering subcontractors underwent performance evaluations; based on the results across various work sites, their average scores fell within the 60 – 69 range. This year, we will subject subcontractors with lower scores to stricter scrutiny regarding their level of cooperation across all aspects, while intensifying efforts to assist them in making improvements to ensure overall construction quality.

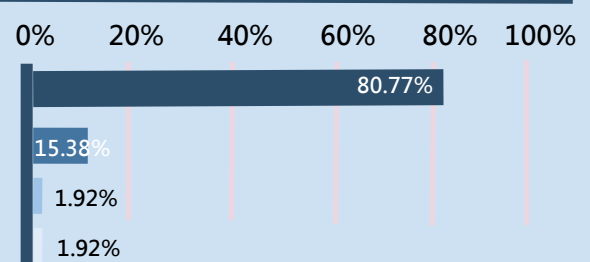
Furthermore, no engineering subcontractors received an evaluation score below 60 points for 2025; therefore, cooperation with all vendors will continue.

\*For 2025, there are 12 active construction sites; as some vendors operate across multiple sites, the total number of entries submitted for evaluation is 677, involving 193 distinct vendors.

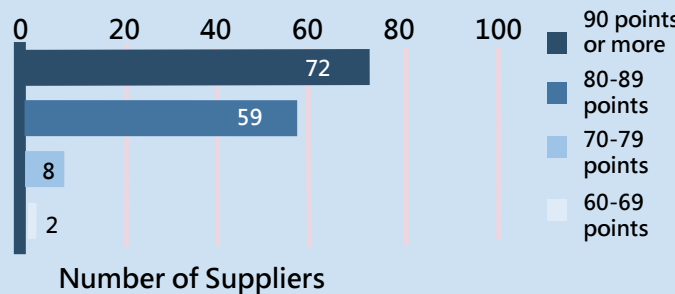
Distribution of material supplier evaluation results



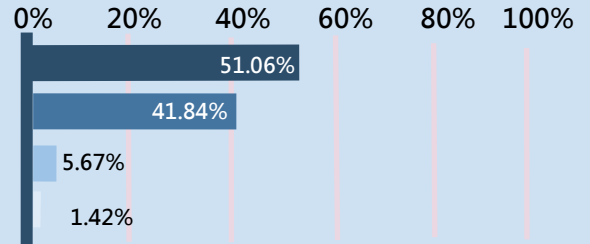
Material supplier evaluation score ratio



Project subcontractor assessment items



Project subcontractor evaluation performance

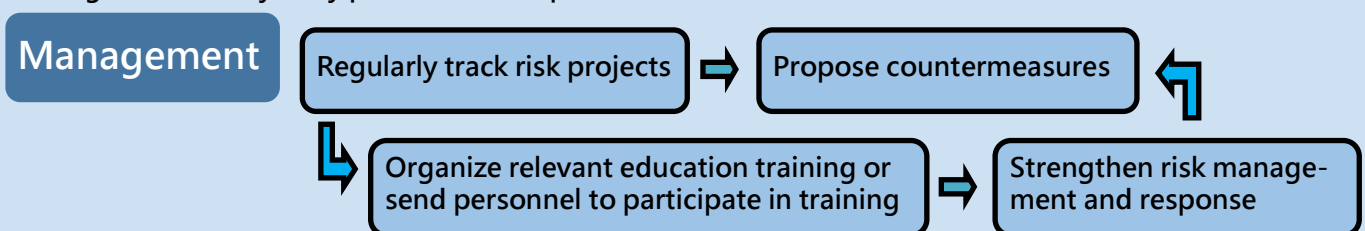


## Risk management

major concerns 8 Corresponding SDGs: 3 GOOD HEALTH AND WELL-BEING, 6 CLEAN WATER AND SANITATION, 8 DECENT WORK AND ECONOMIC GROWTH, 13 CLIMATE ACTION GRI 201-2

The working environment of the construction industry is greatly affected by climate and uncertain factors. The terrain and the geological, hydrological environment, and traffic conditions of the work site have an impact on the construction industry's engineering costs, quality control and construction safety. We must evaluate many problems before construction. To determine the influence of factors, place bids based on production costs and competitive pressures, work is highly dangerous, and a large amount of manual investment increases management difficulties. Therefore, we pay special attention to risk management!

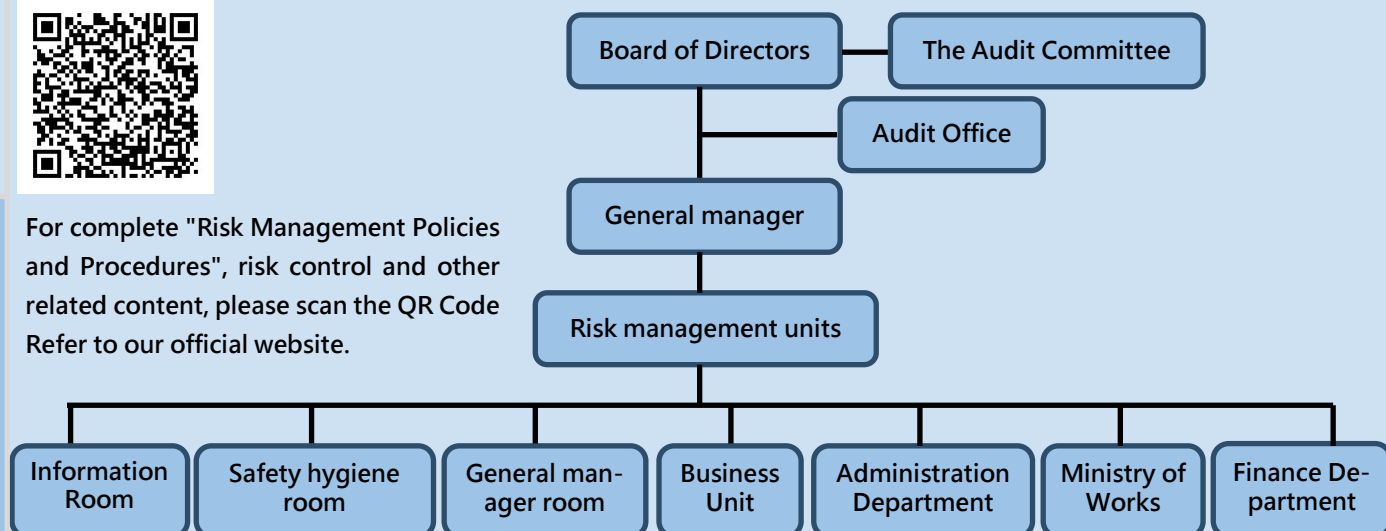
We have formulated the "Risk Management Policies and Procedures" to establish an overall risk management system. Our board of directors, audit committee, general manager, audit office, and risk management units jointly promote the implementation.



## Risk management organization structure



For complete "Risk Management Policies and Procedures", risk control and other related content, please scan the QR Code Refer to our official website.



## Main risks and control mechanisms



| Classification based on materiality |                                                           | risk category                  | Risk content                                            | Control mechanism (strategy)                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------|-----------------------------------------------------------|--------------------------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E                                   | Environmental protection (including pollution prevention) | Climate Change and Environment | Reduce environmental pollution                          | Establish mechanisms to prevent environmental pollution and waste disposal.                                                                                                                                                                                                                                                                                                                                              |
|                                     | Energy management                                         |                                | Carbon emissions management                             | Establish energy management and construction site carbon footprint management mechanisms, strengthen construction technology to reduce energy consumption and construction schedule, so as to avoid the impact of climate change on construction schedule.                                                                                                                                                               |
| S                                   | Safety and health                                         | occupational safety            | Work environment and employee safety                    | Manage environmental safety and health functions and education and training, strengthen the integration of occupational safety and environmental management systems, implement contractor management, and improve occupational health management.                                                                                                                                                                        |
|                                     | Salary                                                    | people management              | Personnel transfer and labor-capital relations handling | Strengthen the salary structure and remuneration of grassroots employees. Strengthen labor-capital communication channels to promote harmonious relations, strengthen personnel recruitment channels, employee business qualification review and education and training management, implementation and supervision, continue to improve written regulations and respect the rights and interests of employees (parties). |
|                                     | Employee benefits                                         |                                |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Classification based on materiality |                                        | risk category                           | Risk content                                                                                                                     | Control mechanism (strategy)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------|----------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| G                                   | Construction quality                   | Increased capital expenditures          | Purchase and management of major machinery and equipment, construction defects and whether materials and equipment are qualified | Formulate and revise the "Property Management Regulations" and conduct regular audits according to the Property Management Regulations to reduce the risks caused by improper management.<br><br>Develop a quality plan based on the scale and nature of the project, including management responsibilities, construction essentials, quality management standards, material and construction inspection procedures, self-checklists, control of non-conforming products, corrective and preventive measures, internal quality audits, and document record management systems, etc. |
|                                     | Construction schedule                  |                                         | Design changes and construction extensions                                                                                       | Monthly progress review meetings for projects under construction are held, and the Audit Office lists and tracks items.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                     | supply chain management                | Raw material prices and supply chain    | Raw material price fluctuations and supply disruptions                                                                           | Supplier management, inventory management, understanding market conditions and responding in advance through business information collection or market research, and raw material price risk management.                                                                                                                                                                                                                                                                                                                                                                            |
|                                     | Operational Status and Risk Management | Interest rate and exchange rate changes | Interest rate changes, exchange rate changes                                                                                     | Monitor interest rate market changes, understand funding conditions, and maintain good banking relationships.<br><br>Monitor foreign exchange market changes and information daily and formulate risk hedging strategies.                                                                                                                                                                                                                                                                                                                                                           |
|                                     |                                        | information security                    | Information Systems and Confidential Information Protection                                                                      | Continue to introduce advanced information security solutions, plan and build data protection mechanisms, strengthen external information service protection, and hold regular education and training.                                                                                                                                                                                                                                                                                                                                                                              |
|                                     |                                        | strategic error                         | Strategic risks and whether operational objectives are achieved                                                                  | Regularly propose business contract assessment and risk analysis. Manage the achievement of annual policies and goals through budget discussions.                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                     |                                        | corporate image                         | negative image                                                                                                                   | In response to operational risks that may affect the company's image, we usually establish a good crisis response mechanism and simulate possible incidents. The response system can be activated immediately at the first time, and the spokesperson system can be responsible for external statements or clarify false information through the important information platform to maintain the company's image and communicate well with all stakeholders.                                                                                                                         |

## Financial Impact of TCFD Climate



GRI 201-2

The ESG work promotion team composed of senior executives from various departments of the company identified 4 physical risks, 5 transformation risks and 7 opportunities, and then distinguished short, medium and long-term time frames, as well as the possibility of occurrence and the degree of financial impact. There are three levels of low, medium and high. When bidding for a project, the risk factors of the location of the project will also be considered.

| Risk type                 | Project                                                                                             | Time limit                  | Likelihood of occurrence | degree of financial impact | Impact on the company |
|---------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------|--------------------------|----------------------------|-----------------------|
| Entity risk               | Operation interruption or loss caused by extreme weather events (such as typhoon/flood and drought) | short term                  | Low                      | Low                        | Low                   |
|                           | water shortage                                                                                      | Long term                   | Low                      | Low                        | Low                   |
|                           | Mandatory water saving efficiency, recycling and other standard requirements                        | Long term                   | middle                   | middle                     | middle                |
|                           | Global Warming Causes Increased Water and Electricity Consumption, Worker Heat Injury               | Long term                   | middle                   | middle                     | middle                |
| Transformation risk       | Total greenhouse gas control and carbon tax, carbon fee                                             | short term                  | high                     | high                       | high                  |
|                           | Increased regulations related to renewable energy                                                   | short term                  | high                     | high                       | high                  |
|                           | Uncertainty in the development of energy saving and carbon reduction construction technology        | medium and long term        | middle                   | middle                     | middle                |
|                           | Increased use of renewable energy equipment                                                         | medium and long term        | high                     | Low                        | Low                   |
|                           | Environmental Assessment Commitments and Voluntary Agreements                                       | short, medium and long term | middle                   | Low                        | Low                   |
| Opportunity type          | 項目                                                                                                  | 時間範圍                        | 發生可能性<br>成度              | 財務影響<br>程度                 | 對公司衝擊<br>程度           |
| Resources and Energy      | Reduce paper usage                                                                                  | short term                  | Low                      | Low                        | Low                   |
|                           | Energy-saving buildings used in construction                                                        | medium and long term        | middle                   | middle                     | middle                |
|                           | Use low-carbon energy                                                                               | Long term                   | Low                      | Low                        | Low                   |
| Market                    | Increased public sector incentives                                                                  | medium and long term        | high                     | Low                        | middle                |
|                           | Become a green supply chain, gain exposure and probability of winning bids                          | medium and long term        | middle                   | high                       | high                  |
| Reputation/<br>Resilience | Enhance corporate reputation                                                                        | medium and long term        | high                     | high                       | high                  |
|                           | Improving climate adaptation and emergency response capabilities                                    | medium and long term        | middle                   | middle                     | middle                |



The ESG work promotion team composed of senior executives from various departments of the company discusses coping strategies based on the types of risks and opportunities identified.

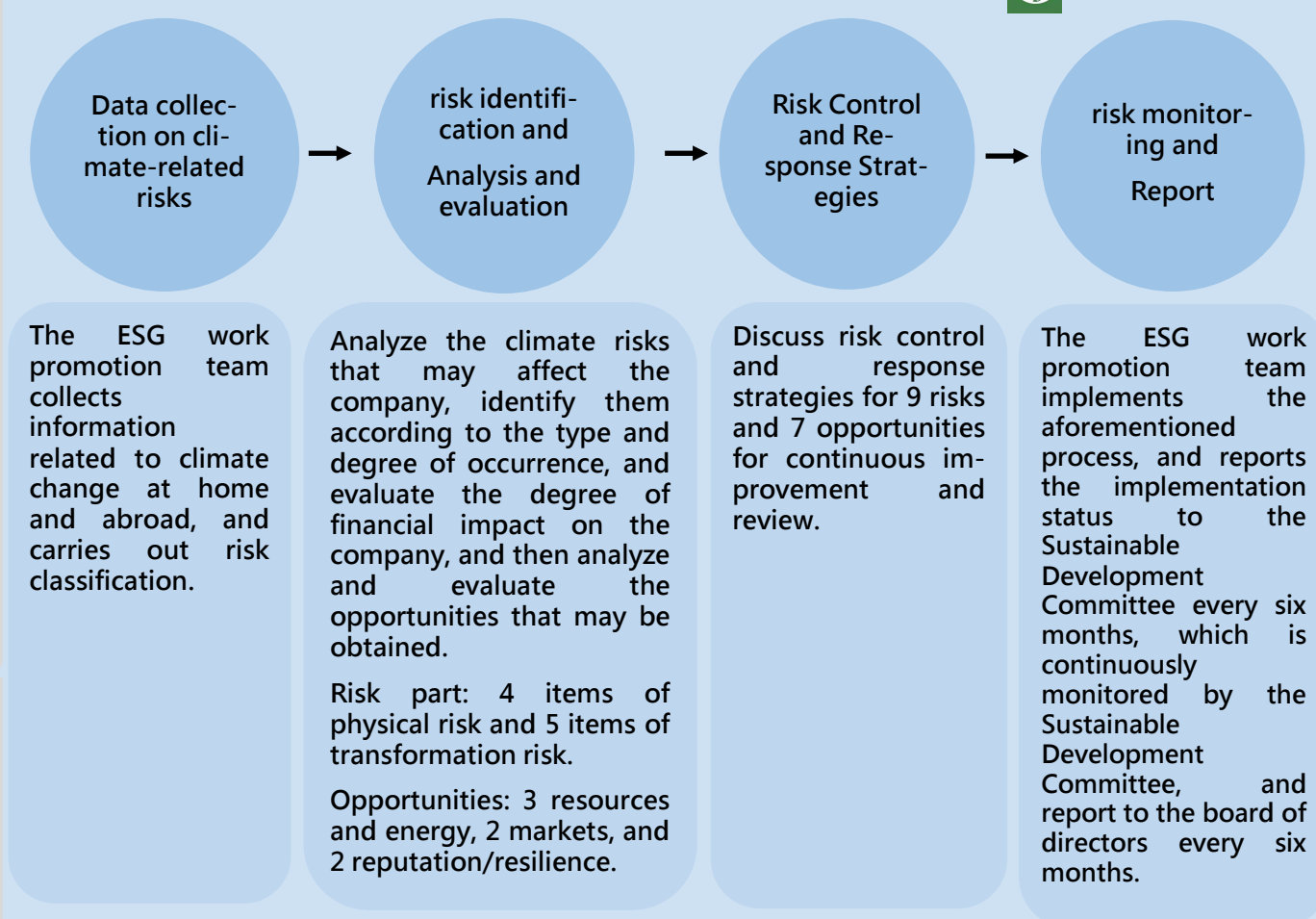
| Risk type   | Project                                                                                             | Risk Statement/<br>potential financial impact                                                                                 | Coping strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Entity risk | Operation interruption or loss caused by extreme weather events (such as typhoon/flood and drought) | 1.Affect employees' work (Wei Health, Security, Absence).<br>2.affect the progress of the project.<br>3.Property values fall. | Draw up contingency plans for typhoon and flood prevention and other emergency disasters (possible situations and handling measures).<br><br>Set up an emergency disaster response team for typhoon prevention and flood control (organization and bookkeeping of various task personnel and arrangement of day and night shift schedules).<br><br>Establish a disaster notification and emergency response process for typhoon prevention and flood prevention (emergency disaster and accident notification telephones and windows of each unit)<br><br>Regularly conduct drills and training for emergency disaster response such as typhoon prevention and flood prevention. |
|             | water shortage                                                                                      | Operating costs increased.                                                                                                    | Set up rainwater collection and recycling facilities on the roofs of offices and dormitories.<br><br>Set up groundwater collection and recovery facilities for excavation and dewatering operations on the construction site.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | Mandatory water saving efficiency, recycling and other standard requirements                        | Operating costs increased.                                                                                                    | Set up shower facilities with water-saving motors, spray faucets and shower heads.<br><br>The rainwater and groundwater are collected and filtered for reuse.<br><br>Waste water collection and recycling facilities for bathrooms and washing equipment are filtered for reuse.                                                                                                                                                                                                                                                                                                                                                                                                 |
|             | Global Warming Causes Increased Water and Electricity Consumption, Worker Heat Injury               | Operating costs increased.                                                                                                    | Use energy-saving LED light bulbs and energy-saving air-conditioning equipment.<br><br>The sprinkler system is installed on the roof of the office and dormitory, and the indoor air conditioner is equipped with an electric fan to reduce the indoor temperature.<br><br>Solar energy storage equipment is used for the lighting of the outdoor passageway on the construction site.<br><br>Set up sunshade rest stations at the construction site, provide workers with drinking water and salt tablets, and set up necessary emergency treatment equipment and medicines for heat treatment such as heatstroke.                                                              |

| Risk type           | Project                                                                                      | Risk Statement/<br>potential financial impact                                                                                                                                                                                       | Coping strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transformation risk | Total greenhouse gas control and carbon tax, carbon fee                                      | The government has proposed a draft amendment to the Greenhouse Gas Reduction and Management Act in 2022. It is expected to achieve the goal of net zero emissions in 2050, and to develop a carbon trading market and carbon fees. | Formulate short, medium and long-term energy conservation and carbon reduction strategies. It is expected that in the short term (within 1-3 years) half of the official vehicles (excluding engineering vehicles) will be replaced by hybrid vehicles; in the medium term (3-10 years) official vehicles (excluding engineering vehicles) will be replaced by hybrid vehicles. all official vehicles (excluding engineering vehicles) will be replaced by electric vehicles in the long term (10-25 years) to achieve the goal of energy conservation and carbon reduction.<br><br>The company's short, medium and long-term energy saving and carbon reduction strategies are written into the subcontracting contract, requiring the manufacturer's vehicles and machinery entering and exiting the construction site to comply with the company's energy saving and carbon reduction strategies. |
|                     | Increased regulations related to renewable energy                                            | Operating costs increased.                                                                                                                                                                                                          | The application for the temporary power contract capacity of the construction site is lower than the 800kW (瓩) stipulated in the regulations. If there is any shortage, the application method of zoning shall be adopted; the construction site shall adopt solar power storage equipment as much as possible, such as: warning lights, street lighting, etc.; : Air-conditioning and refrigeration; the machinery and equipment used by the company and subcontractors all use power-saving products.                                                                                                                                                                                                                                                                                                                                                                                              |
|                     | Uncertainty in the development of energy saving and carbon reduction construction technology | 1. Increased operating costs.<br>2. Capital expenditure increases.                                                                                                                                                                  | Use mature energy-saving and carbon-reducing construction technologies, such as replacing temporary RC construction access roads with steel trestles.<br><br>Use furnace stone powder to replace a certain proportion of cement in the proportion of concrete.<br><br>The cement mortar of the construction masonry project is changed to "ready-mixed mortar"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                     | Increased use of renewable energy equipment                                                  | Increased capital spending.                                                                                                                                                                                                         | Use solar energy storage equipment, such as: warning lights, street lighting, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                     | Environmental Assessment Commitments and Voluntary Agreements                                | Operating costs increased.                                                                                                                                                                                                          | "Environmental Assessment Commitment" is the promise of the owner or builder in the construction industry. The company is the contractor or the contractor must cooperate with the contract requirements to achieve the promise of the above-mentioned owner or builder. The relevant fees must be included in the contract amount of both parties.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| Risk type                 | Project                                                                    | Risk Statement/<br>potential financial<br>impact                                                                                     | Coping strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Resources<br>and Energy   | reduce paper usage                                                         | 1. Electronic documents, change and enhance the management model, and strengthen information security.<br>2.Reduced operating costs. | Electronic management, establish an electronic cultural management center, convert original written materials such as contract documents, construction drawings, sending and receiving documents, signatures, inspection and inspection reports into electronic files for construction site personnel and related personnel to use IPAD and other equipment to read online Take, check and check, sign, sign for receipt, sign for, meet and store.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                           | Energy-saving buildings used in construction                               | Operating costs are reduced.                                                                                                         | Introduce relevant building materials and equipment for energy-saving buildings into building development projects.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                           | use low-carbon energy                                                      | Operating costs are reduced.                                                                                                         | Collect, analyze and summarize the carbon energy of various materials and equipment in the construction process through carbon inventory, and then select low-carbon energy materials and equipment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Market                    | Increased public sector incentives                                         | Operating costs are reduced.                                                                                                         | The construction site and various departments are required to actively participate in various awards and competitions in the public sector.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                           | Become a green supply chain, gain exposure and probability of winning bids | Revenue increased.                                                                                                                   | <p>The processes from procurement, construction, safety and sanitation management, and environmental protection are in line with greening.</p> <p>When purchasing, select environmentally friendly raw material suppliers to supply environmentally friendly and energy-saving materials.</p> <p>During the construction process, choose construction equipment and components that are energy-saving, detachable, reusable, long-lived, and recyclable.</p> <p>In terms of safety and health management, avoid or reduce the harm to the human body to the greatest extent, such as: reduce the harm to the human body caused by radiation, noise, abnormal high and low temperature, abnormal air pressure, and harmful solid gas and liquid chemicals.</p> <p>In terms of environmental protection, avoid or reduce environmental pollution to the greatest extent, such as reducing air and water pollution caused by construction waste, residual soil, dust, waste water and oil pollution.</p> |
| Reputation/<br>Resilience | Enhance corporate reputation                                               | Revenue increased.                                                                                                                   | Actively participate in various green supply chain certifications and ISO certifications.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                           | Improving climate adaptation and emergency response capabilities           | 1. Lower operating costs Low.<br>2. Capex minus few.                                                                                 | In view of the impact of various climate anomalies and changing forms on the operation of the project construction process, the impact is classified and classified through risk analysis, and emergency response measures are taken according to the impact situation to reduce losses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

For details on other climate-related implementation, please refer to [pages 83-99](#) of the Company' s annual report and the Company' s [TCFD report](#).

## Climate risk assessment, identification and management process



## Executive focus and management performance

| Executive focus                                            |                                                                                 | Estimated number of times in 2025                                                                                                     | Actual numbers in 2025                | reach ✓ ; unaccomplished ✗ | Reason not reached | Action plan not reached |
|------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------|--------------------|-------------------------|
| Self-checklist for disaster prevention during flood season |                                                                                 | According to the typhoon warning or special report of heavy rain issued by the Central Meteorological Bureau, or the owner's request. | 12 frequency                          | ✓                          | NA                 | NA                      |
| Disaster prevention drill                                  |                                                                                 | At least once a year at each site                                                                                                     | Each site is different, at least once | ✓                          | NA                 | NA                      |
| Greenhouse Gas Emission Statistics                         |                                                                                 | once a month                                                                                                                          | 12 frequency                          | ✓                          | NA                 | NA                      |
| Information System Upgrade (Public Works System)           |                                                                                 | 1 frequency                                                                                                                           | 1 frequency                           | ✓                          | NA                 | NA                      |
| Carbon Inventory Operation (Danjiang Bridge)               | Daily record of the mileage or construction hours of the equipment              | 365 frequency                                                                                                                         | 365 frequency                         | ✓                          | NA                 | NA                      |
|                                                            | Daily record of the number of materials entering the site and the number of use | 365 frequency                                                                                                                         | 365 frequency                         | ✓                          | NA                 | NA                      |
|                                                            | Daily record of attendance data of construction workers                         | 365 frequency                                                                                                                         | 365 frequency                         | ✓                          | NA                 | NA                      |
|                                                            | Record the electricity and water consumption of office, dormitory and other     | 12 frequency                                                                                                                          | 12 frequency                          | ✓                          | NA                 | NA                      |

## Engineering technology improvement

How to guide the construction industry to the direction of automation, systematization, modularization, shortening the construction period, reducing manpower, and improving efficiency. At the same time, in order to improve management efficiency, how to digitize and informatize the construction industry site management is the future development The subject.

Currently listed as a future research plan, the statement is as follows:

| Item | category   | Technical research project name                                                                                                                        |
|------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | management | Research on the practical application of BIM 4D and 5D measurement in construction engineering                                                         |
| 2    | management | Research on the Application of Bulk Material Management Module in Construction of Public Works System                                                  |
| 3    | design     | Design and installation of bridge deck panels, landscape lighting poles, and dynamic load vibration modules and counterweights for the Tamkang Bridge. |
| 4    | design     | Study on HFR and Seismic-Related Behavior of the Tamkang Bridge                                                                                        |
| 5    | design     | Impact of Raising the Mata'an Creek Bridge Deck by 4 – 5 Meters on Flood Over-flow Prevention                                                          |

The technologies that have been successfully developed and used in engineering are as follows:

| Item | category            | Technical research project name                                                                                                       |
|------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| 1    | management          | Research on the practical application of BIM in construction engineering                                                              |
| 2    | design+construction | Research on Anti-corrosion Construction Method of Spraying Polyurea Ethylene Concrete on Pier Column and Foundation of Tamkang Bridge |
| 3    | construction        | Tamkang Bridge Water Steel Bridge                                                                                                     |
| 4    | design+construction | Cable-stayed steel cables of Tamkang Bridge                                                                                           |
| 5    | design+construction | Research on Climbing Formwork Method for Tower Column of Tamkang Bridge                                                               |
| 6    | construction        | Research on Binding Steel Bars in Tower Columns of Tamkang Bridge                                                                     |
| 7    | design+construction | Research on Self-balanced Load of Foundation Piles of Tamkang Bridge                                                                  |
| 8    | construction        | Research on Concrete Temperature Control of Tamkang Bridge                                                                            |
| 9    | design+construction | Research on the Steel Structure Retaining Support System of the Cofferdam for the Tower Column Foundation of Tamkang Bridge           |
| 10   | design+construction | Research on Damping System of Tamkang Bridge                                                                                          |
| 11   | design+construction | Research on Ball Support System of Tamkang Bridge                                                                                     |
| 12   | construction        | Research on the Elevator in the Construction of Tamkang Bridge                                                                        |
| 13   | design+construction | Research on Transportation and Hoisting of Steel Bridge Segments of Tamkang Bridge                                                    |
| 14   | design+construction | Double arch horizontal steel formwork method                                                                                          |
| 15   | design+construction | underpinning                                                                                                                          |
| 16   | design              | A Study on the Steel Pipe Pile Cofferdam Construction Method in Water                                                                 |
| 17   | construction        | A Study on the Earth-Filled Construction Platform Method for In-Water Pier                                                            |
| 18   | design              | A Study on the Use of IP Cement in Concrete                                                                                           |
| 19   | design              | Analysis of the Optimization of Steel Formwork Sets for Bridge Piers                                                                  |
| 20   | construction        | A Study on Sea Transport and Offshore Lifting Methods for Steel Bridge Seg-                                                           |
| 21   | design              | A Study on the Hot-Dip Galvanizing Process for Galvanized Rebar                                                                       |
| 22   | construction        | Application and Research on Double-Arch Retaining and Bracing Systems                                                                 |



# Integrity, transparency and legal compliance GRI 2-25 · 2-26 · 2-27 · 205 · 206

We conduct business activities in a fair and honest manner. Before doing business, we consider the legitimacy and credibility of business partners, avoid dealing with people with records of dishonest behavior, and incorporate our integrity management policy when signing contracts with third-party vendors. Establish regulations related to integrity. Our directors uphold a high degree of self-discipline. When discussing and voting on the proposals listed by the board of directors, they should be avoided when discussing and voting, and shall not exercise their voting rights on behalf of other directors. In terms of preventing insider trading, we have submitted the "Inquiry Letter for Shareholding Changes of Company Insiders" for compliance when directors, managers and other insiders took office. Please inform us of the changes in shareholding before the 5th of each month. Avoid violations or insider trading. In addition, the company has also submitted the "Manual for Propagating Regulations for Directors and Supervisors of Listed Companies" compiled by the Taiwan Stock Exchange when the directors took office. "Securities Market Regulatory Matters to be Noted by Listed Companies and Their Directors, Supervisors, and Major Shareholders" and "Independent Directors Regulations Promotion Manual" to assist directors in understanding relevant securities trading laws and regulations and listing rules and other relevant filings Provisions and legal responsibilities of matters.

## Integrity management GRI 2-25 · 2-26 · 205 · 206

|                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| There are basic codes of conduct that should be followed according to status | Based on integrity management, in order to ensure that our daily operations are in line with corporate ethics, we have established basic standards of conduct for directors, managers, and general employees, including the "Code of Practice for Corporate Governance", "Code of Integrity Management", and "Standards and norms such as Integrity Management Operating Procedures and Behavior Guidelines, "Code of Ethical Conduct" and "Code of Conduct for Employees", and earnestly comply with the law and anti-corruption.                                                                                                                                                                                                                                                                                                                                                                                       |
| Education training and contract norms                                        | <p>In order to implement the integrity management, we publicize the company's integrity management policy during the education and training of new personnel. Before cooperating with third-party manufacturers, all assessments including the integrity of the third-party suppliers are firstly evaluated, and the company's integrity management policy is included in the contract when signing the contract, and relevant regulations on integrity are formulated.</p> <p>On November 11, 2025, the integrity management education training was held. The participants included directors/independent directors and company managers. The class lasted for 2 hours in total, and the number of participants was 14. The course handouts were published on the company's intra-net EIP for all employees to download and refer to, in order to achieve the purpose of education and promotion for all employees.</p> |
| Set up reporting channels                                                    | <p>We have established the "Reporting Measures for Cases of Illegal and Immoral or Dishonest Behavior" and have reporting channels. There is also a contact window for various stakeholders' concerns in the stakeholder area, and a designated person is designated to be responsible. For information on business integrity, please refer <a href="#">to pages P99-108</a> of the company's annual report, and the investor zone on the company's website - company rules.</p> <p>(Investor zone on our website - QR Code for company regulations)</p>                                                                                                                                                                                                                                                                            |
| anti-corruption                                                              | The company has established "risk assessment and preventive measures for dishonest behavior", and conducts self-assessment work for each unit every year. In 2025, the Company and its subsidiaries will conduct 100% corruption risk assessment, and no corruption incident has occurred.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Anticompetitive, Antitrust and Monopolistic Conduct                          | <p>The company supports antitrust conduct and complies with antitrust laws.</p> <p>In 2025, the Company has not been involved in any litigation related to anti-competitive behavior and anti-trust and monopoly regulations.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

## Implement information disclosure

In terms of information disclosure, we follow the principles of real-time, openness and transparency, so that investors can immediately grasp the company's information. In addition to explaining the operating status and financial figures at the annual shareholders' meeting, the issues approved by the board of directors are also published on the company's website. In addition to setting up an "Investor Zone" on the company's website to disclose financial and business information such as revenue and major information, there is also a contact window, so that investors can contact our spokesperson by telephone, fax, or email. Get in touch to solve investor problems and needs instantly. At the same time, the public information observatory will regularly and irregularly disclose information in accordance with the norms.

In the 10th Corporate Governance Evaluation in 2023, the Securities and Exchange Commission announced that the company's score was 91.80 points, and its score was **21-35%** of all evaluated listed companies.

In the 11th Corporate Governance Evaluation in 2024, the Securities and Exchange Commission announced that the company's score was 91.31 points, and its score was **21-35%** of all evaluated listed companies.

In the 12th Corporate Governance Evaluation in 2025, the Securities and Exchange Commission announced that the company's score was 95.04 points, and its score was **21-35%** of all evaluated listed companies.

| operating objectives | 2025 Target    | Actual results in 2025 | achieve ✓ ; Not achieved ✗ | Reason not reached | action plan |
|----------------------|----------------|------------------------|----------------------------|--------------------|-------------|
| Top 20% in corporate | Top 20% of the | 21-35%                 | ✗                          | Note 1             | Note 2      |

Note 1: The score for the 12th evaluation in 2025 increased by 3.73 points compared to the previous edition, though the ranking tier remained unchanged; moving forward, we will actively evaluate assessment indicators where points have not yet been awarded and strengthen corporate governance.

Note 2: Priority areas and measures for 2025: Plan to establish a Chief Sustainability Officer (CSO) position to drive sustainability initiatives; disclose employee turnover rates by gender and age, including explanations of trends and underlying reasons.

## Regulatory compliance

GRI 102-16

Our general manager's office has dedicated legal personnel to provide legal advice and assistance for each department, and the company and employees of each department are required to abide by the relevant laws and regulations in business. We send staff to receive education and training on the latest laws and regulations every year, obtain the amendments to the latest laws and regulations related to business in real time, and update the company's internal operating standards to ensure compliance with the laws.

### Response to Negative Information or Incidents in 2025

Please refer to Appendix P138 for details and responses regarding 2025 industrial disputes and related media reports.

Disclosures regarding penalties for violations of environmental protection and occupational safety regulations are as follows:

|                            | Various regulations                                        | Violations in 2024                                                                                                            | Violation of legal provisions                                                                                                                                                                | Penalty Amount (NTD) | Our Response (Management Measures)                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (G) Governance             | Company law related statutes                               | 0                                                                                                                             | NA                                                                                                                                                                                           | 0                    | NA                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                            | Securities Exchange Act (eg insider trading)               | 0                                                                                                                             | NA                                                                                                                                                                                           | 0                    | NA                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                            | Information reporting procedures                           | 0                                                                                                                             | NA                                                                                                                                                                                           | 0                    | NA                                                                                                                                                                                                                                                                                                                                                                                                                          |
| (E) Environmental friendly | Violation of Environmental Regulations - Air Pollution Law | Tamkang-1<br>Taipei Gangnan - 1                                                                                               | Article 23, Paragraph 2, Subparagraph 1 and Article 40, Paragraph 3 of the Air Pollution Control Act                                                                                         | 20,500               | Step up the sweeping of roadways, install monitoring equipment at entry and exit points, and conduct vehicle exhaust emissions inspections to avoid further penalties.                                                                                                                                                                                                                                                      |
| (S) society                | Human rights and employee rights                           | 0                                                                                                                             | NA                                                                                                                                                                                           | 0                    | NA                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                            | Occupational Safety and Health Act                         | Taipei Gangnan - 1<br>Air Force H007 - 1<br><br>Taichung Power - 1<br>Taipei Metro North Circular Line (Yellow Line)Y19-Y20-1 | Article 6, Paragraph 1 and Article 43, Paragraph 2 of the Occupational Safety and Health Act<br><br>Article 27, Paragraph 1 and Article 45, Item 2 of the Occupational Safety and Health Act | 610,000              | 1. Strengthen safety measures for access equipment and protective equipment.<br>2. Strengthen the installation of guardrails, covers, and safety nets at locations with a height difference of 1.5 meters or more and at openings in scaffolding.<br>3. Strengthen the installation of fall prevention and safety protection facilities.<br>4. Strengthen rigorous inspections and coordination with contractors to prevent |

# 3、Environmental protection



## Topic of this chapter

|                           |     |
|---------------------------|-----|
| Management policy         | P63 |
| Regulatory compliance     | P65 |
| Energy management         | P66 |
| Water resource management | P70 |
| Pollution prevention      | P72 |

## Highlights in this chapter

※ The company's carbon reduction commitment, calculated by the "Corporate Carbon Reduction Thermometer" (TRIPs), is in line with the Paris Agreement's goal of not exceeding 1.5°C in global warming by the end of this century. It has been certified by World Magazine and awarded the seal.

※In 2025, the per capita water consumption of the KUNG SING project will be reduced by **44.5 M<sup>3</sup>** compared to the base year (2018), with a cumulative reduction rate of **35.28%**.

※In 2025, the greenhouse gas emissions of the Industrial and Information Engineering Group will be reduced by 2,431.016 metric tons compared to the base year (2018), with a cumulative reduction rate of **49.79%**. The greenhouse gas emission density will be reduced by **78.91%** compared to the base year. (For changes to base year data, please refer to the Appendix—Base Year Recalculation Report.)

※The Chairman of the Board of Directors has signed the Company's Environmental Policy.

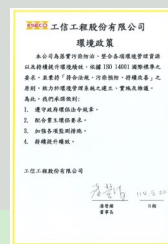
## Important issues

7

Environmental protection (including pollution prevention and control),

9

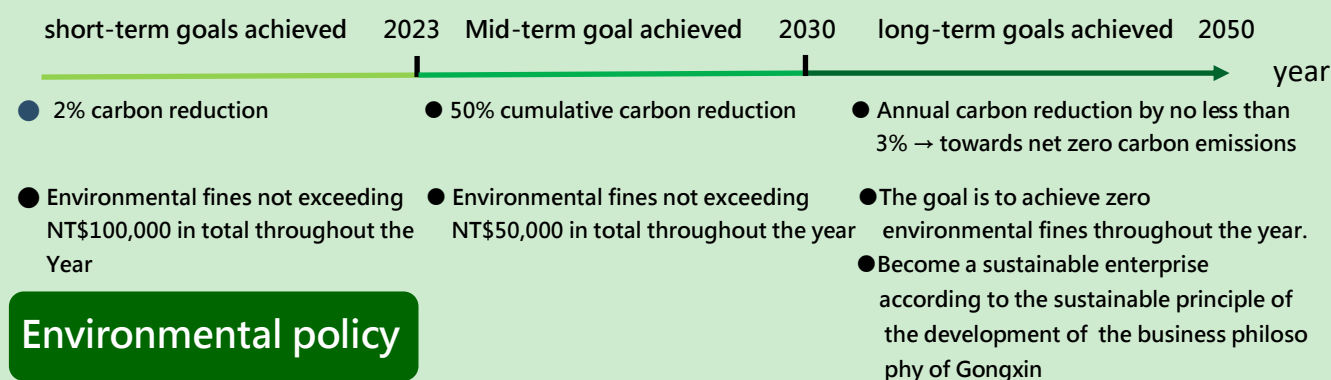
Energy Management



# Management policy

## 3-3 Major Theme Management

| Major topics of Environmental protection (in order of importance)               | Management purpose                                                                                          | Management methods and effective evaluation mechanism                                                                                                                                                                                                                                                                                                              | 2026 target (alternate year target)                                        | Medium-term Goal                                                          |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------|
| Environmental protection (including pollution prevention and control), (P72-81) | Friendly environment to avoid environmental damage caused by project construction.                          | 1. Establish an environmental protection education and training mechanism and a risk control and evaluation mechanism, implement an internal control system for environmental safety and health, and implement internal audits.<br>2. Use innovative construction methods to reduce the impact on the environment and improve construction efficiency and quality. | Environmental fines totaling no more than NT\$100,000 throughout the year. | Environmental fines totaling no more than NT\$50,000 throughout the year. |
| Energy Management (P66-71)                                                      | Achieve energy saving and carbon reduction, protect the earth, and effectively save the company's expenses. | 1. Establish energy-saving measures, set energy-saving plans and targets (short-range, medium-range, and long-range), and keep track of progress and benefits.<br>2. Regularly review laws and regulations, establish internal control and internal audit systems to ensure that the construction process complies with laws and regulations.                      | Carbon reduction rate reduced by 40% compared with the base year           | Cumulative carbon reduction of 50%.                                       |



## Environmental policy

We passed the "ISO 14001" international environmental management system certification in 1999.

The ISO14001 environmental management system mainly regulates the production or service process of products, reduces the impact on the environment, takes into account the needs of various stakeholders related to the environment, and meets the needs of the society in the evolution of environmental protection, and avoids the impact of project implementation on the ecological environment. The impact. The internal company also continues to promote the concept of environmental protection to employees, so as to make environmental protection not only a concept, but also It can be a spontaneous and introspective action.

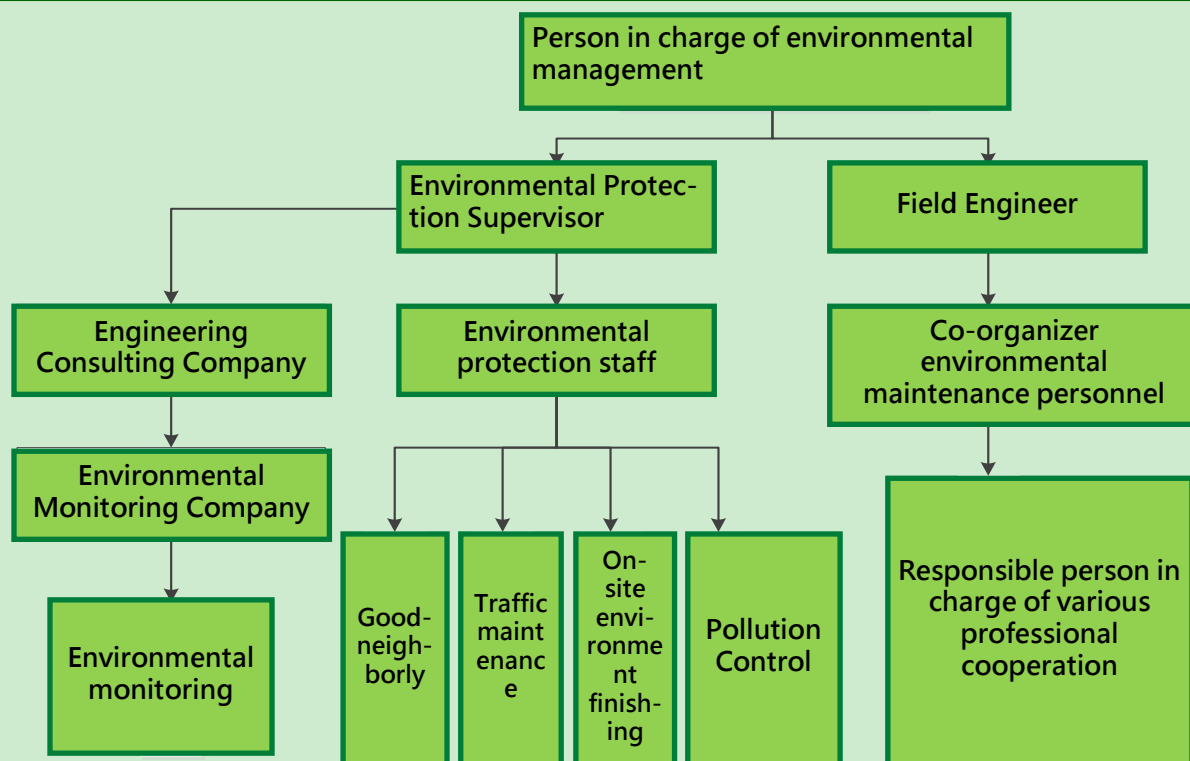
**We are committed to:**

- (1) Comply with government environmental protection laws and regulations.
- (2) Cooperate with the owner's environmental protection requirements.
- (3) Strengthen various monitoring measures.
- (4) Continue to improve performance.

In the early stages of construction, each of our construction sites has formulated environmental protection plans, adapted to local conditions, and formulated environmental protection plans in accordance with relevant laws and regulations (water pollution prevention, air pollution prevention, noise and vibration prevention, waste and soil resource management, etc.) The management and execution plan shall serve as the basis for the implementation of environmental protection work in the future.



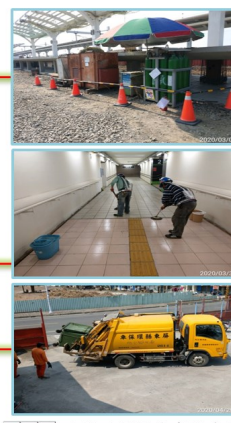
# Construction site environmental protection organization and management



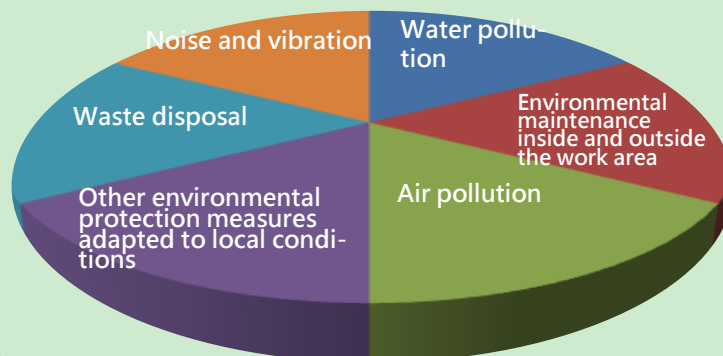
Through environmental safety and health education and training, promote "6S construction environmental management".



6S construction environment management

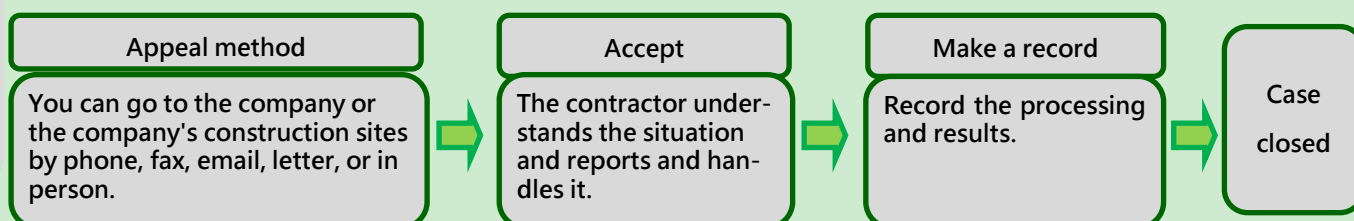


In order to implement environmental protection in the work area, each construction site conducts daily site inspections on environmental protection sites, and uses the inspection record sheet/ independent inspection sheet to truthfully make records. (Check items as left)



## Environmental complaint mechanism

The company has set up a special area for interested parties on the official website (<http://www.kseco.com.tw/tc/index.aspx>). The complaint mechanism provided can be visited by phone, fax, e-mail, letter, or in person. Or the company's construction sites, etc. to appeal. There are 0 complaints about environmental issues in 2025.





## Regulatory compliance

In construction projects, in order to improve environmental protection, we need to monitor the environment and comply with relevant environmental protection laws and regulations to achieve the goal of green operation and pollution prevention.

### 2025 Environmental Protection Regulations Compliance

Number of large fines imposed for violation of environmental protection laws and regulations

0

\*A fine of more than NT\$100,000

Number of general fines imposed for violations of the Urban Planning Act.

2

| Nearly three years                                              | 2023   | 2024    | 2025   |
|-----------------------------------------------------------------|--------|---------|--------|
| The total number of violations of environmental protection laws | 0      | 0       | 0      |
| Total number of violations of the Air Pollution Act             | 1      | 1       | 2      |
| The total number of violations of the Water Conservancy Law     | 1      | 0       | 0      |
| Violation of urban planning laws                                | 1      | 0       | 0      |
| Marine Pollution Control Act                                    | 0      | 1       | 0      |
| Subtotal                                                        | 1      | 2       | 2      |
| total fine                                                      | 60,000 | 300,000 | 20,500 |

We remain committed to environmental protection. At our construction sites, we utilize low-noise equipment and install measures to mitigate road pollution; we also maintain cleanliness through rigorous sweeping and implement air pollution prevention strategies—such as water spraying and the use of dust-control netting—with effective results. However, in 2025, the Tamkang site incurred a fine due to a failure to promptly clean vehicle access surfaces and a lack of monitoring equipment. Meanwhile, the Taipei Port work zone was penalized because certain vehicles within the area had not passed the required annual exhaust emissions inspection.

| Execution focus              | 2025 Target           | Actual amount incurred in 2025 | achieve ✓ ; Not achieved ✗ |
|------------------------------|-----------------------|--------------------------------|----------------------------|
| Environmental penalty amount | Less than NT\$100,000 | NT\$20,500                     | ✓                          |

#### Reason for the penalty

#### Improvements

|      |                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025 | Tamkang Construction Site: Article 23, Paragraph 2, Subparagraph 1 of the Air Pollution Control Act.<br>Brief description of the reason for the penalty:<br>Penalized for failure to promptly clean the pavement on vehicle access routes and failure to install monitoring equipment. | <p>Tamkang Construction Site: Measures have been stepped up to clean access roads and install surveillance equipment at entrances and exits; site safety and health personnel have been urged to increase inspections to avoid further penalties.</p> <p>Taipei Port Construction Site: Efforts have been intensified to ensure that all vehicles entering the port area possess valid exhaust emission inspection records.</p> |
|      | Taipei Port Construction Site: Article 40, Paragraph 3.<br>Brief description of the reason for the penalty:<br>Penalized because a vehicle within the port area had not passed the exhaust emission inspection within the past year.                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                 |

In 2025, with the joint efforts of our suppliers and partners, there will be no significant impact on the environment.

# Energy management

major concerns

9

Corresponding SDGs:



GRI 302

High electricity and high oil prices have forced Taiwan to move towards a low-carbon society. Based on the concept of sustainable operation, we always attach importance to environmental protection, energy saving and carbon reduction measures, and actively implement energy saving in the work area. We promote water saving and power saving in the office on weekdays. For example, the office building adopts water-saving faucets, air-conditioning temperature control, and rest. Turn off the lights at time to save electricity and energy consumption. In conjunction with the sorting and recycling of resources, it is also implemented that leave, overtime, business trips, commuting and other attendance conditions are all electronic, reducing paper waste, and making everyone a master of energy saving and carbon reduction.

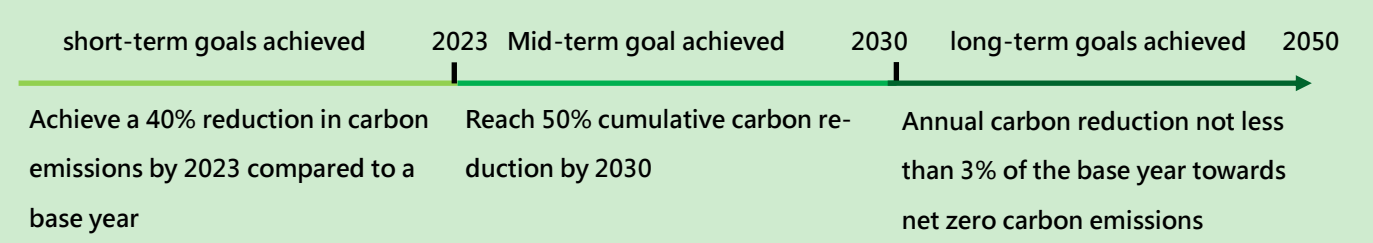
## Energy Management Organization and Policy

| Energy Inspection Organization |                    |                                                                |
|--------------------------------|--------------------|----------------------------------------------------------------|
| category                       | Number of people   | Actual annual work content                                     |
| manager                        | 1 person in charge | Set energy-saving goals                                        |
|                                | 1 energy manager   | Set energy-saving goals and draw up energy-saving plans        |
| The person who pushes the job  | 1 person           | Formulate energy-saving plans, promote, evaluate and manage    |
| Executor                       | 1 person           | Carry out energy saving plan, find problems and report to them |

- The company's energy management policy and current promotion situation:
1. Set management goals for energy usage or energy costs.
  2. Confirm that the company complies with the relevant provisions of the current energy management regulations.
  3. Plan to promote the setting of energy performance indicators and review changes in energy performance.
  4. Support priority purchase of products that meet energy conservation standards.
  5. Planning to promote senior executives to meet regularly to review energy usage.
  6. The plan promotes the requirement for suppliers to provide energy efficiency specifications for the use of energy equipment in the procurement specifications.
  7. Use energy equipment to replace the old with the new process, preferentially select high-efficiency equipment.
  8. The plan promotes the preparation of a fixed budget and is responsible for updating or maintaining energy-using equipment.

## Energy saving and carbon reduction goals

We take 2018 as the base year. Since 2018, we have set a single site energy saving target for energy conservation management and control, and expanded it to all construction sites that have been contracted for two years. Water reduction to reduce the amount of indirect greenhouse gas emissions.



# 2025 Action Plan for Energy Conservation and Carbon Reduction



GRI 301-3、302-4、302-5

Scope of implementation: The head office and contracted construction sites (totaling 12 ongoing projects), including the Danjiang Bridge; Taipei Port Land Reclamation Area C (Contracts S04 and S05); Ji'an (Mugua Creek Bridge); Taichung Power Plant; Air Force Project H007; New Taipei Construction Office (MRT Contract 680A); Kaohsiung MRT Construction Offices No. 1 and No. 2; as well as construction offices for the Ruizui (CB02 railway double-tracking and electrification project), Qianzhen, Xingda, and Nanhai residential complexes.

## Energy saving measures

### Common measures

The head office and all construction units utilize electronic systems to manage attendance—including leave requests, overtime, business travel, and clock-in/clock-out procedures—thereby reducing paper consumption. Additionally, the adoption of electronic invoicing contributes to energy conservation and carbon reduction. (For the 2025 report on carbon reduction achievements through electronic invoicing, please visit the company website: <https://www.kseco.com.tw/upload/17/2026020416050167200.pdf>)

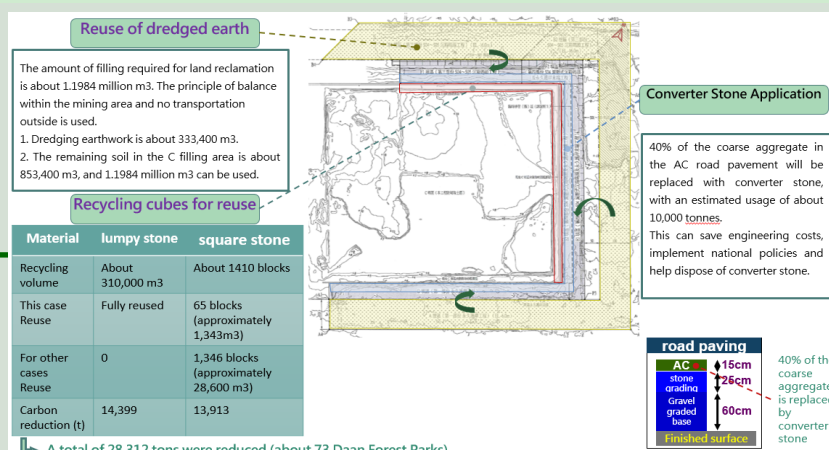
Lights are turned off during breaks to save electricity, and air conditioning temperatures are regulated.

Single-sided paper is recycled for reuse, and energy-efficient LED lighting and water-saving faucets are installed.

In 2025, five hybrid vehicles were purchased for official use at a total cost of NT\$7,603,205; each vehicle offers a reduction in fuel consumption per kilometer of more than 20% compared to standard gasoline vehicles.

### Taipei Port S04, 05

### Good site action plan



### Dan-jiang Bridges

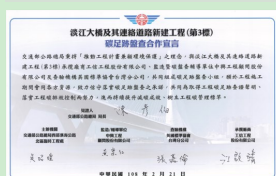
In 2025, approximately 141 metric tons of materials—including shoring components, decking plates, steel boxes, and rebar offcuts—were repurchased from subcontractors for reuse in other projects.

During the same period, approximately 746.64 metric tons of H-beams were transferred from the Danjiang Bridge project to the company's Hualien-Taitung Railway Double-Track Electrification project for reuse, while approximately 187.86 metric tons were transferred to the New Taipei Circular Line MRT project.

Through inter-site transfers and reuse, the service life of construction materials is effectively extended, thereby reducing the need for new materials and minimizing the generation of construction waste.

### Others

In 2025, the company completed green procurement totaling NT\$3,505,280 and incurred circular economy-related expenditures of NT\$1,026,557.119. We continue to strengthen our environmental protection policies and collaborate with supply chain partners to advance ESG and sustainable development. For further information regarding the circular economy and waste management, please visit our website: <https://www.kseco.com.tw/tc/responsibility.aspx?cid=29&cchk=0ADDA6B5-8F20-4780-BE4C-67A38E65EBC6>



Declaration of Carbon Footprint for the Danjiang Bridge



Diesel Vehicle Self-Management Label

## Status of Achievement of Important Targets - Greenhouse Gas Emissions

GRI 305

The company's main energy use is purchased electricity, diesel and gasoline. Greenhouse gas emissions can be divided into direct emissions (Scope 1) and indirect energy emissions from purchased electricity (Scope 2). There is no internal energy.

The 2018 baseline year originally covered only Scope 2 purchased electricity. As the inventory system matured, the company retroactively included Scope 1 emissions from transportation and fuel consumption. For transportation costs, only 75% of the calculated figure was recognized, following an adjustment based on an average 16.8% variance across work sites; for fuel costs, a conservative 90% was recognized, given the minimal 0.0015% variance across sites. Following the recalculation, the baseline year emissions totaled 4,882.617 metric tons of CO<sub>2</sub>e, ensuring the comparability and completeness of historical data (please refer to the Appendix: Baseline Year Recalculation Report).

In 2025, the Company had no emissions of ozone-depleting substances (ODS), nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), or other significant gases.

As of the end of 2025, the Company's (parent company) greenhouse gas emissions statistics are as follows: (For 2023 and prior years, Scope 1 figures include only mobile emissions.)

|               | Category 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Category 2                                                                          | Category 1 + Category 2                                       |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------|
| Year / Region | Stationary emissions, process emissions, mobile emissions, fugitive emissions Emissions equivalent (metric tons CO <sub>2</sub> e/year)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Energy indirect emissions Emissions equivalent (metric tons CO <sub>2</sub> e/year) | emission of greenhouse gases (metric tons CO <sub>2</sub> e ) |
| 2025          | 772.384                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,679.217                                                                           | 2,451.601                                                     |
| 2024          | 465.153                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,614.887                                                                           | 2,080.040                                                     |
| 2023          | 259.515 (mobile emissions only)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1,200.520                                                                           | 1,460.035                                                     |
| 2022          | 327.004 (mobile emissions only)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 857.231                                                                             | 1,184.235                                                     |
| 2021          | 240.828 ((mobile emissions only))                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 510.815                                                                             | 751.643                                                       |
| Remark        | <p>The above data comes from the statistics of our gas bill and Taipower electricity bill. The base year currently set by our company is 2018, and the greenhouse gas emissions in that year were 4,882.617 metric tons of carbon dioxide equivalent.</p> <p>Greenhouse gas calculation method:<br/>           Before 2021: Use the carbon emission coefficient announced by the Bureau of Energy of the Ministry of Economic Affairs.</p> <p>2022-2023: Add the carbon emission figures disclosed on Taipower electricity bill and fuel bill.</p> <p>From 2024: Use Greenhouse Gas Emission Coefficient Management Table Version 6.0.1.</p> |                                                                                     |                                                               |

| Greenhouse Gas Emission Reduction Information |                                                                              |                                          |                                                            |
|-----------------------------------------------|------------------------------------------------------------------------------|------------------------------------------|------------------------------------------------------------|
| Project/Year                                  | Greenhouse Gas Emissions (CO <sub>2</sub> e) Scope 1 + Scope 2 (metric tons) | Cumulative carbon reduction (mt)(Note 1) | Carbon reduction rate % compared to the base year (Note 2) |
| 2025                                          | 2,451.601                                                                    | 2,431.016                                | 49.79                                                      |
| 2024                                          | 2,080.040                                                                    | 1154.863                                 | 35.70                                                      |
| 2023                                          | 1,460.035                                                                    | 1,774.868                                | 54.87                                                      |
| 2022                                          | 1,184.235                                                                    | 2,050.668                                | 63.39                                                      |
| 2021                                          | 751.643                                                                      | 2,483.260                                | 76.76                                                      |

| Execution focus                                                                 | 2025 Target rate (Note 3) | 2025 Actual achievement rate | achieve ✓; Not achieved ✗(Note 2) |
|---------------------------------------------------------------------------------|---------------------------|------------------------------|-----------------------------------|
| Carbon reduction rate compared to the base year                                 | 40%                       | 49.79%                       | ✓                                 |
| Reduction rate of greenhouse gas emission intensity compared with the base year | 40%                       | 78.91%                       | ✓                                 |

Note 1: As the baseline year emissions equivalent has been adjusted to 4,882.617 metric tons of CO<sub>2</sub>e, the cumulative carbon reduction figures for the period from 2021 to 2024 have been adjusted accordingly.

Note 2: Due to the adjustment of the baseline year emissions equivalent, the carbon reduction rates (relative to the baseline year) for the period from 2021 to 2024 have been adjusted accordingly.

Note 3: In accordance with the target set in the previous year's report, the carbon reduction rate for 2025 is a 40% reduction compared to the baseline year.

## Greenhouse Gas Emission

Greenhouse Gas Emission Intensity

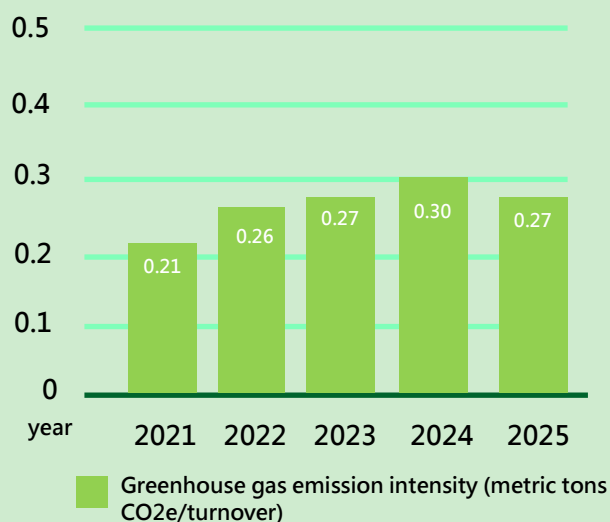
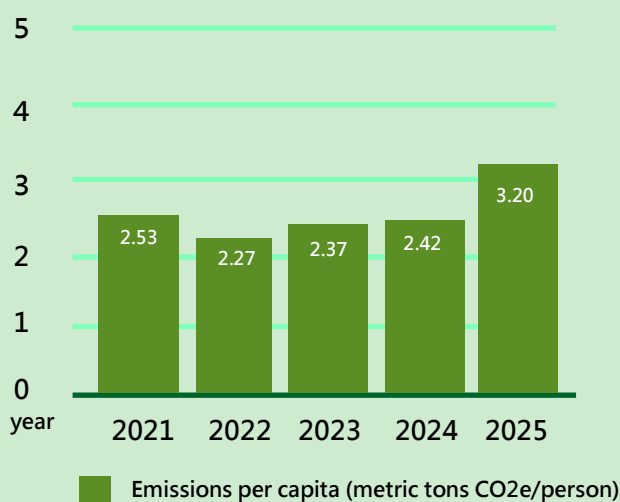
=  $\frac{\text{total greenhouse gas emissions}}{\text{Annual turnover}}$

Annual turnover

\*2025 individual turnover  
is NT\$9,034 (million)

| Energy emission intensity (metric tons CO <sub>2</sub> e/person)                    |                                                                                        |           |           |           |           |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| Project/ Year                                                                       | 2021                                                                                   | 2022      | 2023      | 2024      | 2025      |
| total energy emissions (metric tons CO <sub>2</sub> e)                              | 751.643                                                                                | 1,184.235 | 1,460.035 | 2,080.040 | 2,451.601 |
| number of workers                                                                   | 297                                                                                    | 521       | 616       | 860       | 766       |
| Greenhouse Gas Emission Intensity (metric tons CO <sub>2</sub> e / person)          | 2.53                                                                                   | 2.27      | 2.37      | 2.42      | 3.20      |
| Greenhouse gas emission intensity (metric tons CO <sub>2</sub> e/turnover) (Note 4) | 0.21                                                                                   | 0.26      | 0.27      | 0.30      | 0.27      |
| Note                                                                                | In 2018, per capita emissions were 8.72, and greenhouse gas emission density was 1.28. |           |           |           |           |

Note 4: In 2025, energy emissions rose as certain projects under construction transitioned from the preparatory phase to the initial construction phase; combined with a reduction in the workforce by nearly 100 employees, this led to an increase in per capita emissions. However, as total revenue also saw a substantial increase, the greenhouse gas emissions intensity decreased compared to the previous year and fell by 78.91% relative to the base year.



## Greenhouse Gas Reduction Plan Goals

| Short-term goals (1-3 year)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Mid-term goals (3-10year)~2030                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Long-term goals (~2050)                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Using 2018 as the base year, reduce greenhouse gas emissions by more than 2% every year.<br>2. Use solar warning lights in the work area.<br>3. Replace half of official vehicles (excluding engineering vehicles) with oil Electric hybrid car.<br>4. The new subcontracting contract writes in the company' s short, medium and long-term energy saving and carbon reduction strategies, requiring the manufacturer' s vehicles and machinery entering and exiting the construction site to comply with the company' s energy saving and carbon reduction strategies. | 1. It is expected that the cumulative carbon reduction will reach 50% by 2030.<br>2. Replace all official vehicles (excluding engineering vehicles) with hybrid vehicles.<br>3. All subcontracting contracts include the company' s short, medium and long-term energy conservation and carbon reduction strategies, and require manufacturers' vehicles and machinery entering and exiting the construction site to comply with the company' s energy conservation and carbon reduction strategies. | 1. Aim to move towards net-zero carbon emissions.<br>2. Replace all official vehicles with electric vehicles.<br>3. Effectively reduce carbon emissions generated during the construction process.<br>4. Our company and its subcontractors use power-saving products for machinery and equipment. |



## Water resource management

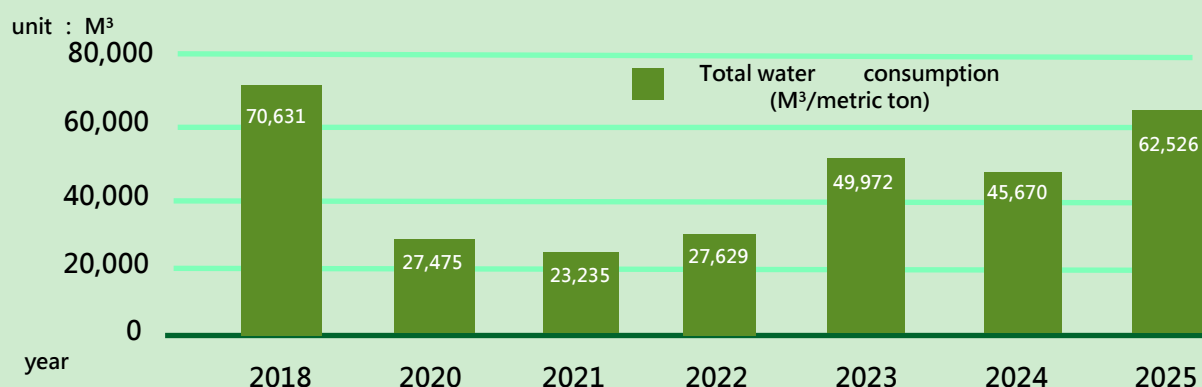
GRI 303

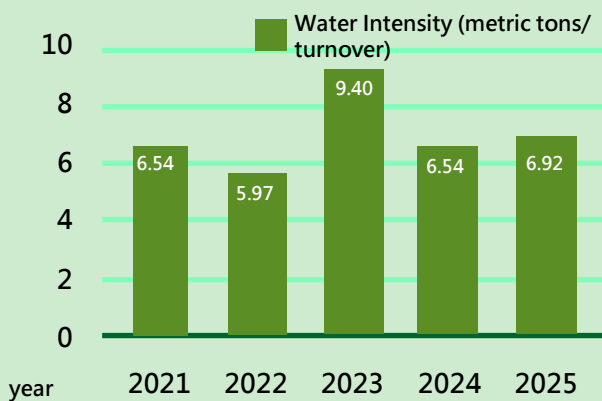
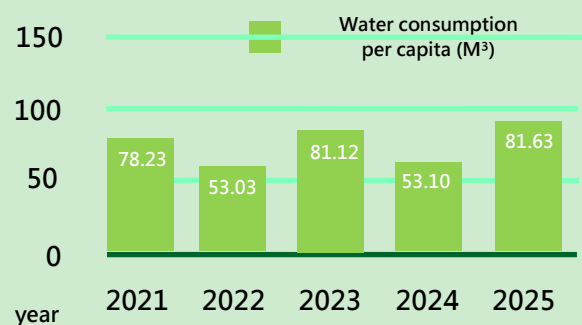
Water resource management is a topic that we attach great importance to. In recent years, the construction site will pump water from the sedimentation tank for construction site sprinkling and achieve recycling and reuse. All the water used by the company comes from the waterworks, and the used water is discharged to the general sewage sewer, and the discharge volume is equal to the water consumption. The scope of statistics includes the head office and each contracted construction site, but does not include subsidiaries.

| Water consumption over the years (M <sup>3</sup> ) |                                                                                                                                                                                                                                                                                     |        |        |        |        |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|--------|
| Project/ Year                                      | 2021                                                                                                                                                                                                                                                                                | 2022   | 2023   | 2024   | 2025   |
| Total water consumption (M <sup>3</sup> )          | 23,235                                                                                                                                                                                                                                                                              | 27,629 | 49,972 | 45,670 | 62,526 |
| Annual increase rate of water use (%)              | -15.43%                                                                                                                                                                                                                                                                             | 18.91% | 80.87% | -8.61% | 36.91% |
| Number of employees (person)                       | 297                                                                                                                                                                                                                                                                                 | 521    | 616    | 860    | 766    |
| Water intensity (M <sup>3</sup> / person)          | 78.23                                                                                                                                                                                                                                                                               | 53.03  | 81.12  | 53.10  | 81.63  |
| Water Intensity (metric tons/turnover)             | 6.54                                                                                                                                                                                                                                                                                | 5.97   | 9.40   | 6.54   | 6.92   |
| Remark                                             | Since the statistical scope has been expanded to all construction sites since 2018, 2018 is used as the base year.<br>The total water consumption in 2018 = 70631M <sup>3</sup> , the per capita water intensity is 126.13M <sup>3</sup> /person, and the water intensity is 18.53. |        |        |        |        |

| Total Water Consumption Reduction Information |                                           |                                        |                                                                 |                                                                       |                                                                        |                                                                               |
|-----------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| Project/ Year                                 | Total water consumption (M <sup>3</sup> ) | Cumulative reduction (M <sup>3</sup> ) | Decrease rate % of the current year compared with the base year | Per capita water consumption (water intensity M <sup>3</sup> /person) | Cumulative reduction of per capita water consumption (M <sup>3</sup> ) | Per capita water consumption reduction percentage compared with the base year |
| 2025                                          | 62,526                                    | 8,105                                  | 11.48                                                           | 81.63                                                                 | 44.50                                                                  | 35.28                                                                         |
| 2024                                          | 45,670                                    | 24,961                                 | 35.34                                                           | 53.10                                                                 | 73.03                                                                  | 57.90                                                                         |
| 2023                                          | 49,972                                    | 20,659                                 | 29.25                                                           | 81.12                                                                 | 45.01                                                                  | 35.69                                                                         |
| 2022                                          | 27,629                                    | 43,002                                 | 60.88                                                           | 53.03                                                                 | 73.10                                                                  | 57.96                                                                         |
| 2021                                          | 23,235                                    | 47,396                                 | 67.10                                                           | 78.23                                                                 | 47.90                                                                  | 37.98                                                                         |

In 2025, total water consumption was 62,526 m<sup>3</sup>, an increase from the previous year primarily due to the transition of certain projects from the preparatory phase to the initial construction phase. However, thanks to the use of reclaimed water for vehicle washing stations and water trucks across various work zones—thereby achieving water reuse—the cumulative reduction compared to the baseline year remained at 11.48%, while per capita water consumption decreased by 35.28% relative to the baseline.



單位：M<sup>3</sup>

The total water consumption in 2025 is 62,526M<sup>3</sup>. The total drainage volume is the same as the total water consumption, so the water consumption is 0.

## Water Resources Management Reduction

| Short-term goals (1-3 year)                                                                                                                                                                                                         | Mid-term goals (3-10year)~2030                                                                                                                                            | Long-term goals (~2050)                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Taking 2018 as the base year, the annual water consumption growth rate will decrease by more than 2%.<br>2. The sprinkler equipment in the work area uses recycled water.<br>3. Recycling of waste water from car wash stations. | 2. It is expected that the cumulative reduction will reach 10% by 2030.<br>2. The construction site offices and dormitories adopt water-saving labeled bathroom fixtures. | 1. Aim to achieve an annual growth rate of no less than 3% of the base year.<br>2. Set up rainwater collection and recycling facilities on the roofs of offices and dormitories.<br>3. Set up groundwater collection and recovery facilities for earth excavation and dewatering operations at the construction site. |



Extract water from the sedimentation tank for construction site watering and recycling (Tamjiang Bridge)



Recycled water intake station (Taichung Power Plant)



Sprinkling recycled water to suppress dust (Taichung Power Plant)

# Pollution prevention -major concerns- 7 -Corresponding SDGs:-



GRI 304、306

In 2025, our environmental protection expenditures totaled NT\$22,307,106, including environmental monitoring, pollution prevention equipment, official vehicles (5 newly purchased hybrid vehicles), and waste removal and disposal costs.

At each construction site, we fill out an environmental protection site inspection record form every day, conduct inspections on noise, vibration, air pollution, water pollution, and environmental maintenance inside and outside the construction area, in order to ensure independent management of environmental protection.

## Environmental monitoring

In order to maintain the work area environment and implement environmental protection, the company regularly conducts environmental monitoring, the projects are as follows:

| Environmental monitoring           |                                             |
|------------------------------------|---------------------------------------------|
| category                           | project                                     |
| Discharge water quality monitoring | Site sewage discharge standard              |
|                                    | Domestic wastewater discharge standard      |
| Construction noise monitoring      | Construction noise control standards        |
| Construction vibration monitoring  | Construction vibration monitoring, unit: dB |
| Air quality monitoring             | Establish air quality control standards     |

## Executive focus and management performance

In terms of environmental monitoring, each of our construction sites is checked with an independent checklist, and a construction checklist is presented to the construction supervision unit and sent to the owner for inspection.

工信工程股份有限公司  
一般用自主檢査表 E-1582

|         |                                                                                                                                                                                                          |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 工程名稱    | 臺北港南碼頭C填區公共設施及永久護岸暨SM-S95碼頭工程                                                                                                                                                                            |
| 分項工程名稱  | 監視攝影成果                                                                                                                                                                                                   |
| 檢查位置    | 工區出入口及工區範圍                                                                                                                                                                                               |
| 檢查日期    | 114年11月12日                                                                                                                                                                                               |
| 施工流程    | <input type="checkbox"/> 施工前 <input type="checkbox"/> 施工中檢查 <input checked="" type="checkbox"/> 施工完成檢查                                                                                                   |
| 檢查結果    | <input type="checkbox"/> 檢查合格 <input checked="" type="checkbox"/> 有缺失需改正 / 無此檢查項目                                                                                                                        |
| 檢查項目    | 設計圖說、規範之檢查標準 (此表/或註)                                                                                                                                                                                     |
| 監視攝影機日期 | 一星期一次                                                                                                                                                                                                    |
| 解析度     | 約 420 TV Line<br>約 (510X492)                                                                                                                                                                             |
| 安全衛生及環境 | <input type="checkbox"/> 施工前 <input type="checkbox"/> 施工中 <input checked="" type="checkbox"/> 施工後                                                                                                        |
| 檢查人員    | 王信程                                                                                                                                                                                                      |
| 監造人員    | 林士龍                                                                                                                                                                                                      |
| 備註      | 1. 檢查結果及實地檢查情形請於檢査表背面(例: 發現完成後請於通風) 及量測尺寸 (例: 發現 7m-10m)。<br>2. 如有發現不符合事項請於「( )」, 不合事項請於「( )」, 如有發現符合事項請於「( )」。<br>3. 如有發現, 檢査後未及改善或改善, 應填具「不合格改善單」, 檢査後未改善, 本表可及改善。<br>4. 本表由工信工程股份有限公司檢査表檢査後檢査表檢査表檢査表。 |

工信工程股份有限公司 (檢査人員) 王信程

臺灣港務股份有限公司基隆港務分公司  
施工檢査單

編號: E-1582  
文件編號: E-02-381

|      |                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 工程名稱 | 臺北港南碼頭C填區公共設施及永久護岸暨SM-S95碼頭工程                                                                                                                                                                         |
| 承包廠商 | 工信工程股份有限公司                                                                                                                                                                                            |
| 檢査日期 | 114年11月12日                                                                                                                                                                                            |
| 檢査項目 | 一、工作項目: 工區監視攝影成果<br>二、位置/結構部位: 工區出入口及工區範圍<br>三、數量: 共7天(日期: 114.11.03-114.11.09)<br>四、審批<br>五、備註: 420 TV Line 均為解析度510X492                                                                             |
| 檢査人員 | 王信程                                                                                                                                                                                                   |
| 監造人員 | 林士龍                                                                                                                                                                                                   |
| 備註   | 1. 檢查結果及實地檢查情形請於檢査表背面(例: 發現完成後請於通風) 及量測尺寸 (例: 發現 7m-10m)。<br>2. 如有發現不符合事項請於「( )」, 不合事項請於「( )」, 如有發現符合事項請於「( )」。<br>3. 如有發現, 檢査後未及改善或改善, 應填具「不合格改善單」, 檢査後未改善, 本表可及改善。<br>4. 本表由工信工程股份有限公司檢査表檢査後檢査表檢査表。 |

工信工程股份有限公司 (檢査人員) 王信程



## Environmental Monitoring-Water Pollution Prevention and Control

We have different pollution prevention actions according to construction site sewage and domestic wastewater, and have monitoring projects for water quality. In 2025, we have not been punished for water pollution.



Taipei Port Water Quality Monitoring-High Tide

| 台灣檢驗科技股份有限公司<br>環境部許可證字號：環境部環檢證字第035號<br>水質水量樣品檢測報告 |                                          |
|-----------------------------------------------------|------------------------------------------|
| 行程代碼：FWA25120106                                    | 檢測目的：環境影響評估                              |
| 委託單位：工研院股份有限公司                                      | 採樣時間：114年12月12日11時08分                    |
| 計畫名稱：台中電廠新建機組及計畫擴建抽水機房及增設副機工程                       | 至：114年12月12日11時35分                       |
| 樣品特性：水樣                                             | 收樣時間：114年12月13日07時59分                    |
| 樣品編號：NPW25C00236001-002                             | 報告日期：114年12月23日                          |
| 檢驗單位：台灣檢驗科技股份有限公司                                   | 報告編號：NPW25C00236                         |
| 檢驗方法：—                                              | 聯絡人：蔡麗燕                                  |
| 採樣地點：台中市龍井區                                         | 電話/傳真：02-2399-3279ext2102 / 02-2399-3261 |

註：1. 本報告已由該可報告簽署人審核無誤，並簽署於內部報告文件，簽署人如下：  
無機檢驗：廖方瑜(FI-49)。  
2. 本報告共3頁，分組使用無誤。  
3. 測定值低於方法法檢限(MDL)時，以“ND”表示，並註明方法法檢限(MDL)；若高於MDL，但低於檢量最低濃度時，以“檢量最低濃度”表示，並註明。  
4. 本報告僅對該樣品負責，不得隨意複製及作為宣傳廣告之用。

檢：台灣檢驗科技股份有限公司  
：李仁愛  
主筆：[Signature]

報告專用章  
台灣檢驗科技股份有限公司  
環境實驗室-台北  
負責人：李仁愛  
檢驗室主管：蔡麗燕

Taichung Power Plant Water Quality Test Report



Taipei Port Water Quality Monitoring-Ebb Tide

| 行政院環境保護署<br>環境檢驗測定機構許可證 副頁<br>環署環檢字第115號<br>第1頁共8頁 |  |
|----------------------------------------------------|--|
| 檢驗室名稱：柏新科技股份有限公司                                   |  |
| 檢驗室地址：新北市中和區中山路二段530之1號9樓                          |  |
| 檢驗室主管：阮欣屏                                          |  |
| 許可類別：水質水量檢測類                                       |  |
| 許可項目及方法：                                           |  |
| 1、大腸桿菌群：水中大腸桿菌群檢測方法—濾膜法 (NIEA E202)                |  |
| 2、水量：水量測定方法—容器法 (NIEA W020)                        |  |
| 3、水量：水量測定方法—流過計法 (NIEA W022)                       |  |

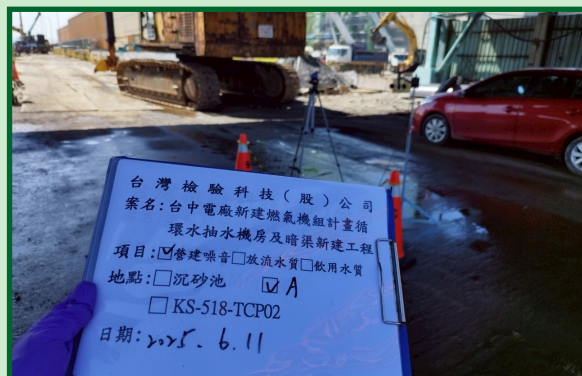
Adopt a qualified testing organization

Runoff ditches, grit chambers, fences and anti-overflow seats shall be set up on the perimeter of the construction site according to the approved plan to prevent the outflow of sewage in the construction area.





## Environmental Monitoring - Construction Noise and Vibration Monitoring



SGS 台灣檢驗科技股份有限公司  
新設市新北區東園路五五路156-1號  
TEL: (02) 22993279 FAX: (02) 22981343  
環境部許可證字號: 環境部環檢字第003號

### 營建噪音測量報告

計畫名稱: 台中電廠新建燃氣機組計畫循環水抽水機房及暗渠新建工程  
測量日期: 114年11月27日

|                          |                   |
|--------------------------|-------------------|
| 地點: 工程工程股份有限公司           | 委託人員: 王聯社         |
| 樣品編號: FSNV25110190       | 收據日期: 114年11月28日  |
| 品類: 噪音                   | 測量目的: 環境影響評估      |
| 品類編號: NPN25800215000-005 | 報告編號: NPN25800215 |
| 受測者: 台灣檢驗科技股份有限公司        | 報告日期: 114年12月01日  |
| 受測人員: 潘安                 | 審核人員: 張健          |

註: 1. 本報告係根據現場測量人員之報告, 經審核後之報告文件, 簽發人即為: 王聯社。  
2. 本報告係由 3 頁, 分別提供說明。  
3. 本報告僅供現場測量人員, 不得隨意複製及作為宣傳用途。

The monitoring equipment used in the work area shall be equipped with a certificate of inspection.

## Environmental Monitoring - Air Pollution Control

According to the different needs of each project, we implement different air pollution control measures. In addition to the basic work area vehicle path washing and watering, the laying of dust nets, and the setting of car wash stations, we also conduct air quality monitoring.



Washing and spraying water on the vehicle path in the work area

Air quality monitoring uses professional and qualified manufacturers



Dust net laying



Construction machinery obtains emission label



Construction machinery smoke emission detection



## Waste pollution control



A staff lounge is set up in the work area for rest and dining. Garbage can be effectively and centrally disposed of to avoid random disposal.



Garbage storage equipment and garbage sorting at the construction site



The waste is handed over to waste removal agencies with government-issued licenses for removal and disposal.



Set up makeshift toilets and clean them regularly.



The cleanliness, tidiness and hygiene of the construction site should comply with regulations, and be disinfected regularly to ensure environmental hygiene.

## Ecological Conservation - Terrestrial



GRI 304-1、304-2

Our engineering activities focus on environmental protection and ecological conservation, and have no adverse impact on biodiversity.

For construction sites with conservation animals and plants, we regularly conduct conservation publicity or education training.

Ecological protection control measures:

- (1) Regularly carry out conservation publicity for construction workers, including the "National Park Law", "Forest Law", "Wild Animal Conservation Law" and other relevant laws and regulations, as well as various conservation measures and mitigation measures formulated in this project.
- (2) Strengthen the life management of construction personnel and reduce human interference to the environment.
  - A. Set up fences, control points, or set up camera monitoring to strengthen the control of construction workers.
  - B. Restrict relevant construction personnel from entering the surrounding forests when it is not necessary, and set up signs on the construction route and around the construction area to persuade them to reduce the chance of vegetation being trampled or climbed.
  - C. It is forbidden for construction personnel to bring or keep pets such as cats and dogs in the construction area to prevent pets from causing damage to wild animals.
  - D. Activities related to hunting and harassment of animals are strictly prohibited.





Taichung Power Plant's newly-built gas-fired unit planning circulating water pumping machine room and new construction of culverts

Due to the seasonal breeding period of little terns in the Taichung Power Plant work area, we suspended construction during the breeding period and set up signboards to avoid impact on local organisms due to project construction. We also held regular education and training to let colleagues understand the relevant ecology of the work area. issue.



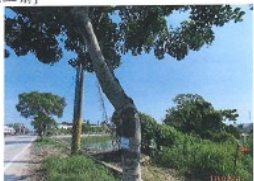
Reconstruction Project of Papaya Creek Bridge 212K+800~214K+685 on Line 9 of Taiwan

The work area regularly conducts routine ecological inspections, implements ecological conservation measures and concerns species, so as to implement various ecological conservation measures.

生態保育措施執行照片及說明(承攬廠商填寫)

[迴避]計畫路線兩側樟樹及小黃皮等行道樹，共計 5 棵保留。

[施工前]



[施工階段]



日期: 110/01/14  
說明: 道路旁保留樹木

日期: 114/08/22  
說明: 生長茂盛

[迴避]計畫路線沿線共記錄有臺灣肖楠(VU)9 棵、蘭嶼羅漢松(CR)1 棵及樟樹 3 棵，其中臺灣肖楠及蘭嶼羅漢松均為珍稀植物，雖為人為栽植，但為保留基因多樣性及族群數量，故予以保留，而樟樹之冠幅廣闊，枝葉茂盛，可供野生動物棲息及利用，故予以保留。

[施工前]以下順序為由北至南



臺灣肖楠(TWD97X: 305308Y: 2648490)



樟樹 1(TWD97X: 304945Y: 2647733)

[施工階段]



Photographs and descriptions of the implementation of ecological conservation measures

| 生態保育措施自主檢核表(承攬廠商填寫) |                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 工程名稱                | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程地點                | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程內容                | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程負責人               | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程監督人               | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程監理人               | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程負責人簽名             | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程監督人簽名             | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程監理人簽名             | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程負責人簽章             | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程監督人簽章             | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |
| 工程監理人簽章             | 台中市第二區(含第一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百) |

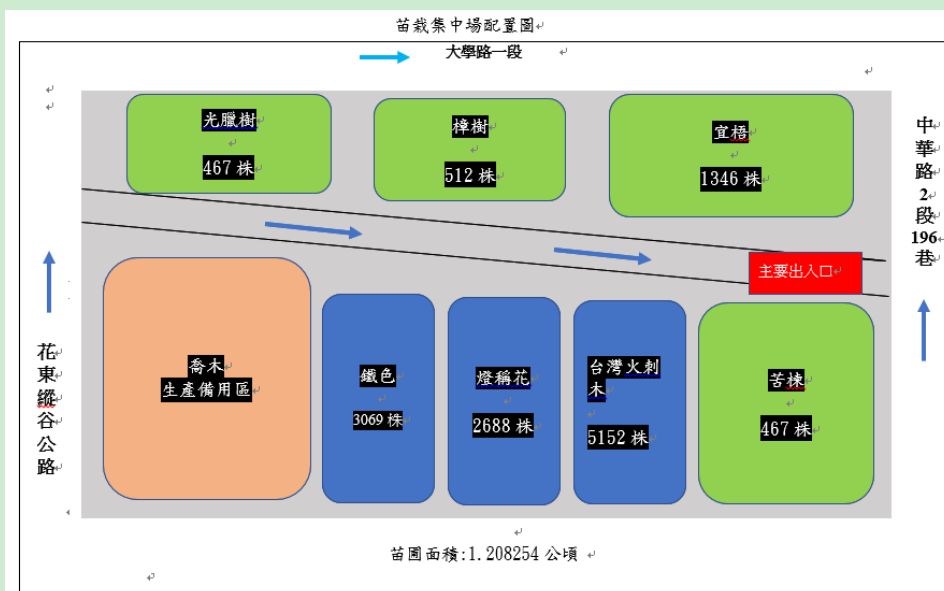
In alignment with the Executive Yuan' s "Taiwan 2050 Net-Zero Transition" policy, the Company continuously implements measures such as ecological conservation, vegetation restoration, and environmental monitoring across the planning, design, and construction phases of various public works projects. For details regarding strategies and implementation status concerning natural carbon sinks, please visit the Company' s website:

<https://www.kseco.com.tw/tc/responsibility.aspx?cid=29&cchk=0ADDA6B5-8F20-4780-BE4C-67A38E65EBC6>



## Huadong area railway double-track electrification plan CB02 bid restored to Ruisui civil engineering and track engineering

This project is a project that our company won the bid at the end of 2023. Since the construction area covers the entire forest, the project requires thinning and transplanting of existing trees. In order to achieve environmental protection, the thinned trees will be replanted and seedlings will be planted. Seedlings are planted in a centralized



樟樹

H>=2.7m W>=1m  
D>=7cm

camphor tree



光臘樹

H>=2.7m W>=1m  
D>=7cm

wax tree



苦楝

H>=2.7m W>=1m  
D>=7cm

Chinese berry



## Ecological Conservation - Marine Ecology



GRI 304-2

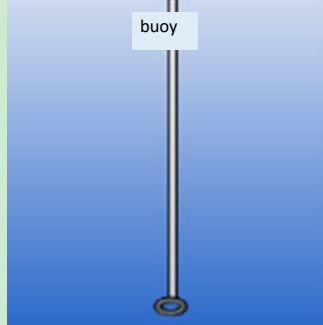
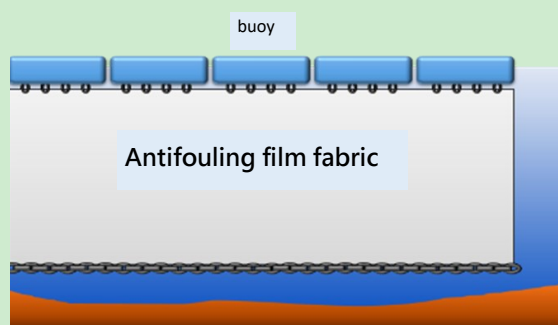
### Public facilities and permanent bank revetment and S04~S05 wharf project of Taipei Gangnan Wharf C fill area

Equipped with a fouling prevention membrane to avoid fouling.

Regularly conduct water quality monitoring to confirm that the waters are free of pollution and have no impact on biodiversity.



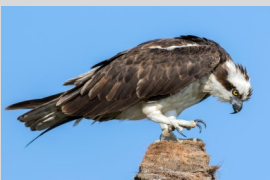
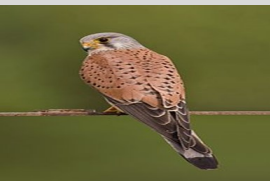
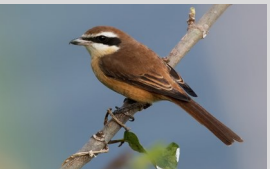
Anti-fouling film installation



## Tamjiang Bridge and its connecting road 5K+000~7K+035 new construction

As the project passes through coastal forests and windbreak forests, construction fences need to be set up to avoid project interference. In the disturbance area of the project, planting on bare ground shall be strengthened after construction, and suitable tree species shall be used to avoid disturbance to animals living along the line caused by transportation of machinery and equipment and personnel activities during construction.

Impact mitigation and protection countermeasures of conservation animals in the project area:

| conservation animals | icon                                                                               | Impact and Conservation Strategies                                                                                                                                                                                                                                                                                                                                                            |
|----------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| osprey               |   | The investigation found that it was hovering on the east coast of Taipei Port, because it is a winter migratory bird of prey that mainly eats fish, and it is mainly active in the waters. The scope of influence should be avoided to avoid the impact of the construction on the surrounding ecology of the base.                                                                           |
| Kestrel              |   | The investigation found that the individuals living on the mounds on the east side of Taiwan Line 15 for the winter are species that are more suitable for human disturbance. The conservation measures are to strengthen construction management, set up construction fences, determine the scope of influence, and avoid construction affecting the grass around the base. habitat ecology. |
| red-tailed shrike    |  | The red-tailed shrike is a species adapted to human disturbance, and the impact of the planned route on it is still slight. Conservation countermeasures are to strengthen construction management, set up construction fences, determine the scope of influence, and prevent construction from affecting the surrounding ecology of the base.                                                |

To avoid the disturbance to the animals living along the line caused by the transportation of machinery and equipment and personnel activities during the construction period, we implement ecological conservation education and training for construction personnel. The education and training content includes relevant laws and regulations on wildlife conservation, basic ecological knowledge and local natural resources and encounters with wild animals. treatment methods, etc., in order to implement ecological protection measures.

In this case, the ecological protection methods and supervision of wild animals and plants inhabiting and growing in the construction area have clear and specific normative requirements. The key points are as follows:

|   | Management priorities and action plans                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | The construction area is adjacent to the Huaziwei Nature Reserve and the Taipei Port North Embankment Wetland. As necessary, a fixed entry and exit route for construction vehicles will be established to limit the entry and exit of construction vehicles and the range of activities of construction personnel to reduce the impact of noise and vibration; set up fences as necessary to restrict construction The entry and exit of machinery, equipment and personnel reduces the impact and interferes with the mangrove breeding grounds. |
| 2 | After construction, the project disturbance area shall be planted with suitable tree species according to the contract.                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 3 | The construction of the project should use low-noise equipment, avoid construction at night or use low-light pollution lamps, so as not to interfere with nocturnal biological activities.                                                                                                                                                                                                                                                                                                                                                         |
| 4 | Strictly control the entry of construction personnel into the beach, affecting the breeding of plover birds.                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 5 | Implement ecological conservation education and training for construction personnel to implement ecological conservation measures.                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6 | For various wildlife and plant protection measures, formulate standard procedures for stopping and resuming work.                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 7 | If the abnormal phenomenon is found, the construction of the project within a radius of 250 meters will be suspended, and the construction will continue after confirming that the suspension standard has not been reached or the resumption standard has been reached.                                                                                                                                                                                                                                                                           |



**waste management**

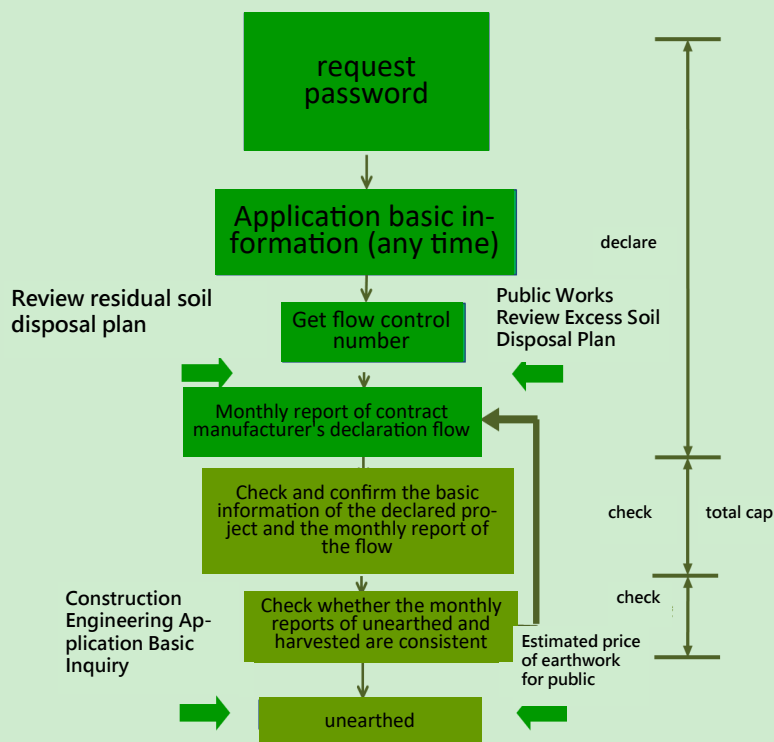
GRI 306

Every project in the construction industry will inevitably generate construction waste, so it is necessary to comply with the Waste Disposal Law and the relevant regulations of the Environmental Protection Agency. In 2025, there will be no significant impacts due to waste.

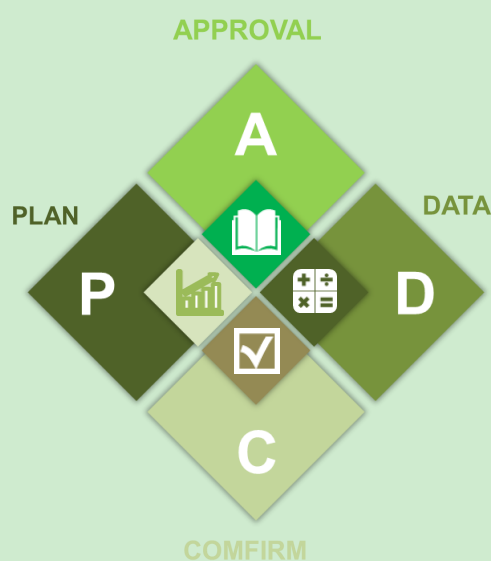
The source management operation method of waste mining divides the sources into two categories: employee domestic waste and business waste. Through employee education and training, domestic waste improves employee behavior standards to effectively promote reduction and classification management, and business waste can be separated and reused. Reusable and non-reusable, reusable will be used in the project, non-reusable will be transported and discarded by professional manufacturers according to specifications.

## Remaining earthwork

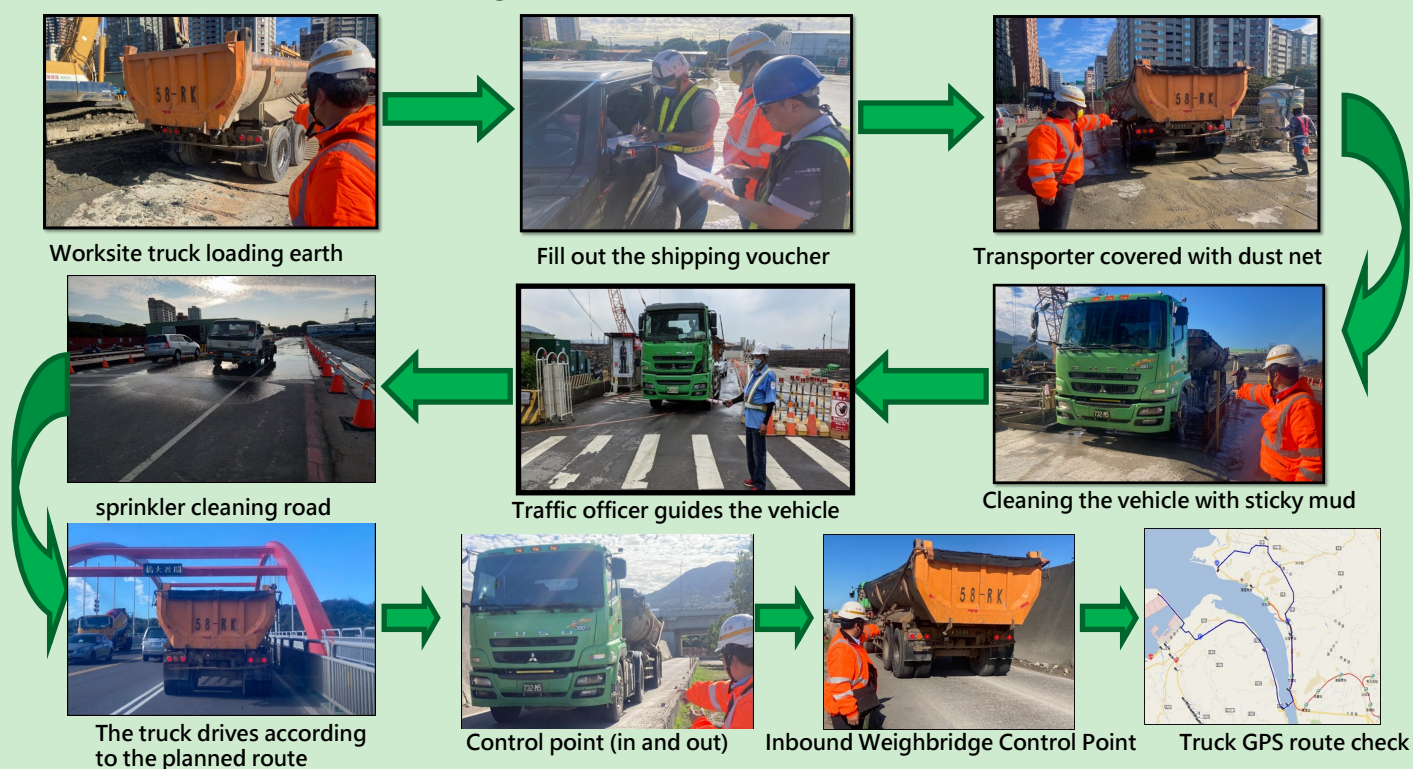
## Control process



## Preparation before construction



## Abandoned earthwork loading



## Quantity of earthmoving shipments in 2025

We use daily and monthly reports for transportation statistics, and fill in the handling record form and obtain handling certification documents, so that there is a complete set of records for the handling of the remaining earthwork.

The total transport volume in 2025 is 54,129.49 metric tons

| Area               | Quantity of earthworks delivered in 2025(metric tons) | Quantity of earthworks delivered in 2024 (metric tons) | Number of increase compared with the previous year (metric tons) |
|--------------------|-------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------|
| Earthwork disposal | 54,129.49                                             | 158,409.18                                             | -104,279.69                                                      |

## Construction waste

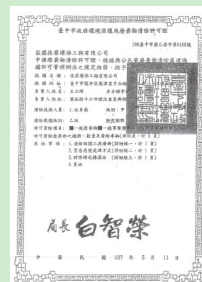
The total amount of construction waste in 2025 is 7815.176 metric tons

| Area               | Amount of construction waste in 2025 (metric tons) | Amount of construction waste in 2023(metric tons) | Number of increase compared with the previous year (metric tons) |
|--------------------|----------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------|
| Construction waste | 7815.176                                           | 6.1                                               | +7,809.076                                                       |

## General household waste

The company is in the construction industry, and general domestic waste is mainly generated from offices and staff dormitories. Due to the different needs of personnel in the early, middle and late stages of each project, if there is a new construction, the number of employees will increase relatively, and the amount of domestic waste will also increase accordingly.

Domestic waste disposal methods in 2025: Each construction site will be equipped with sub-collector trucks, and qualified removal agencies will be entrusted with the removal.



| Area                                                                  | Quantity of domestic waste in 2025(metric tons) | Quantity of domestic waste in 2024 (metric tons) | Increase in quantity compared to the previous year |
|-----------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------|----------------------------------------------------|
| The head office and the construction sites of each contracted project | 3,681.5310                                      | 2,598.6459                                       | +1,082.8851                                        |

## Waste Reduction Target

| waste intensity |                                                                           |                          |                 |                                  |
|-----------------|---------------------------------------------------------------------------|--------------------------|-----------------|----------------------------------|
| Area            | Total waste (earthwork + construction waste + domestic waste) metric tons | Turnover (thousand yuan) | waste intensity | Reduction target achieved √ or ✗ |
| 2025            | 65,626.1970                                                               | 9,033,894                | 7.26            | √                                |
| 2024            | 161,013.9259                                                              | 6,980,967                | 23.06           | ✗                                |

Waste reduction We use 2022 as the base year and expect to reduce the density by 2% each year as the reduction target, and achieve a 10% reduction by 2030 (mid-term). After the mid-term, the long-term goal is to reduce the density by 3% each year.

The construction industry naturally experiences distinct phases—such as preparatory periods and peak activity periods—based on project schedules, while the volume of excavated soil and construction waste varies depending on the specific project undertaken. In 2025, the volume of general domestic-type waste increased, primarily due to a rise in external site visits and other activities; however, because the volume of excavated soil removed from the site decreased, the overall waste intensity dropped by 68.52% compared to the previous year and by 69.42% compared to the baseline year.

For detailed waste reduction targets, please refer to our company' s TCFD report: ([click here to download](#))



## Recognition for Environmental Sustainability in 2025

Our continuous efforts in environmental protection and energy saving and carbon reduction have achieved certain results in 2025, and have also been affirmed by all walks of life!

| Award range            | Awards                                                                                                                                                                                                                                                                                                         | photo                                                                              |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Kung Sing company      | The company's carbon reduction commitments, calculated using the "Corporate Carbon Reduction Thermometer" (TRIPs), are in line with the Paris Agreement. The goal of the earth's temperature rise not exceeding 1.5°C by the end of this century has been certified by Tianxia Magazine and awarded the label. |  |
| Air Force H007 Project | 2025 Taitung County Award for Excellence in Air Pollution Control for Public Works Projects                                                                                                                                                                                                                    |                                                                                    |
| Taichung Power Project | Certificate of Appreciation for Beach Cleanup                                                                                                                                                                                                                                                                  |                                                                                    |

## Other environmental protection measures

In addition to the aforementioned pollution control measures, we attach great importance to the environmental maintenance of the work area. In addition to general cleaning work, we also carry out road maintenance and cleaning around the work area.



road adoption



Wetland alternative fencing reduces interference to wetland organisms



Construction Site Community Beach Cleanup Event

Starting from 2021, we responded to the "ban on disposable and melamine tableware" campaign initiated by the Taipei City Government to create a new culture of environmentally friendly and healthy eating, which will continue in 2025. The company has always advocated bringing your own cups, environmentally friendly bowls and chopsticks, and using environmentally friendly bags, and provides employees with drinking water, microwave ovens, rice steamers and other equipment to encourage employees to bring their own meals.



# 4 、 Happy workplace and social integration

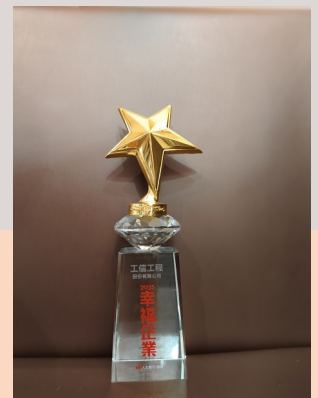


## Topic of this chapter

|                                           |      |
|-------------------------------------------|------|
| Management policy                         | P83  |
| Labor Rights and Human Rights             | P84  |
| Employee care and welfare                 | P86  |
| Occupational health and safety            | P94  |
| Social participation and charity feedback | P106 |

## Important issues

- 2 Health and Safety
- 5 Salary
- 10 Employee Benefits



## Highlights in this chapter

- ※ There will be no human rights complaints in 2025.
- ※ In 2025, employee compensation of 5% of the 2024 profit will be paid.
- ※ Won the "Happy Enterprise" Gold Award from 1111 Job Bank.
- ※ Employee salaries will be adjusted by 8.64% in 2025, and benefit costs will increase by approximately 7.54%.



# Management policy

## 3-3 Major Theme Management

| Major topics of Happy workplace and social integration (in order of significance) | Management purpose                                                                                                                 | Management methods and effective evaluation mechanism                                                                                                                                                                                                                                                                                                                                          | 2026 target (alternate year target)                                                                              | Medium-term Goal                                                                                                |
|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| Health and Safety (P94-105)                                                       | 1. Provide employees with a healthy and safe working environment.<br>2. Achieve the goal of zero accidents and zero disasters.     | 1. Establish a strict environmental safety and health management system and internal control and internal audit systems.<br>2. Regular labor safety meetings, daily toolbox meetings, pre-construction education and training, pre-construction inspections, and entry control are held.<br>3. Purchasing, erecting, and wearing appropriate safety equipment according to different projects. | Zero Occupational Accidents<br><br>Labor safety and health fines are less than NT\$100,000 per construction site | Zero Occupational Accidents<br><br>Labor safety and health fines are less than NT\$50,000 per construction site |
| Salary (P93)                                                                      | Effectively retain outstanding talents to enhance the company's human capital and competitiveness, and create a win-win situation. | Comprehensively review the rationality of employee functions and salary and continue to adjust, establish smooth communication and promotion channels.                                                                                                                                                                                                                                         | Salary increase > 3%                                                                                             | Salary increase > 3%                                                                                            |
| Employee Benefits (P84-88)                                                        | Effectively retain outstanding talents to enhance the company's human capital and competitiveness, and create a happy workplace.   | 1. Provide employees with improved education and training plans and mechanisms, encourage colleagues to continue to study, and actively obtain professional skills licenses.<br>2. Regularly review the applicability of various welfare measures.                                                                                                                                             | Employee benefit expense > 3%                                                                                    | Improve talent cultivation<br>Perfect succession system<br>Spend.                                               |

short-term goals achieved      2023 year      Mid-term goal achieved      2030 year      long-term goals achieved      2050

- Increase the ratio of employee compensation and benefits to > 3%, and the employee turnover rate to < 3%.
- Zero job disasters.
- Improve the talent training system.
- Improve the succession system.
- Zero job disasters.
- Become a sustainable enterprise according to the sustainable principle of the development of the business philosophy of Gongxin.

| year project     | Salary cost (Based on financial report data) | Welfare fee (Based on financial report data) | Salary change ratio% (compared to base year) | Changes in benefits-ratio%(with the base year compared) | Turnover rate % | year project | Education Training average hours | Occupational Accidents (Number) | Achievement                                                               |
|------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------------------|-----------------|--------------|----------------------------------|---------------------------------|---------------------------------------------------------------------------|
| 2025             | 654                                          | 770                                          | +15.96%                                      | +15.08%                                                 | 1.92%           | 2025         | 6.37                             | 1                               | Zero workplace accidents not achieved.                                    |
| 2024             | 602                                          | 716                                          | +6.74%                                       | +7.03%                                                  | 1.74%           | 2024         | 5.18                             | 1                               | unaccomplished                                                            |
| 2023             | 588                                          | 686                                          | +4.26%                                       | +2.54%                                                  | 1.60%           | 2023         | 5.28                             | 1                               | unaccomplished                                                            |
| 2022             | 572                                          | 673                                          | +1.42%                                       | +0.60%                                                  | 2.11%           | 2022         | 4.31                             | 1                               | unaccomplished                                                            |
| 2021             | 594                                          | 712                                          | +5.32%                                       | +6.43%                                                  | 1.78%           | 2021         | 6.18                             | 0                               | education trainer Average 6 hours, zero Occupational Disaster Achievement |
| 2018 (base year) | 564                                          | 669                                          |                                              |                                                         | 1.08%           |              |                                  |                                 |                                                                           |

As of December 31, 2025, a total of 349 employees of our nationality have become employees in accordance with formal employment procedures. They will be insured and guaranteed on the day of employment, regardless of job acquisition, promotion, and salary increase. System, education and training rights, etc., are not divided into gender, age, race, religious belief, political orientation, as long as the ability meets and achieves performance, everyone enjoys equal opportunities. ) or appeal channels and self-assessment at the end of the year to make recommendations. In terms of foreign workers, as of December 31, 2025, there are a total of 417 foreign workers. The management of foreign workers is carried out in accordance with relevant government regulations.

Core labor rights and human rights of industrial and information engineering:

|                             |                                                                                                                                                                                 |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| human rights                | Emphasize the protection of human rights, prohibit child labor, pay attention to wages and benefits, non-discrimination, and freedom of association.                            |
| Moral integrity             | Integrity management, information disclosure, no improper interests, protection of personal information, privacy, and no retaliation.                                           |
| Labour Relations            | Regular labor-management meetings and labor contracts comply with laws and regulations.                                                                                         |
| Prohibition of child labor  | Comply with the Labor Standards Law and do not employ child laborers under 16 years of age.                                                                                     |
| Working hours               | Overtime work of employees is voluntary and is controlled at any time on EIP attendance records.                                                                                |
| Anti-discrimination         | Any acts of sexual harassment and discrimination are prohibited, regardless of gender, age, race, religious belief, or political inclination. Everyone has equal opportunities. |
| Prohibition of forced labor | No forced labor, and oppose the slavery system.                                                                                                                                 |

The rights and obligations of all employees are stated in the employee handbook. When new employees are hired, they will be sent to colleagues, and when new employees are trained, they will be guided to learn about relevant regulations. After the deployment of personnel is confirmed and the approval is completed, an announcement will be made in the company's EIP, and the changes will be completed according to the effective date of the announcement, and the announcement period shall be at least one week.

The company attaches great importance to the protection of personal information laws and privacy rights, and both employees and interested parties follow human rights-related laws and regu-

### Open and transparent information

Our laws and regulations, such as: the company's articles of association and the regulations, codes, and rules regulated by the competent authority.

It is published on the company website and corporate governance area.

Measures related to employee rights such as:

"Thesis Reward Method", "Creative Proposal Reward Method", "Employee Travel Expenses Method", "Labor-Management Conference Implementation Measures", "Overtime Work Regulations", "Private Car Public Management Measures", "Employee Education and Training Measures", "Traffic Allowance" "Management Measures", etc., are available for colleagues to consult on the company's internal network (EIP).

As of 2025, the company has not signed a group agreement.

In 2025, the Company did not make any political donations.



Corporate Governance Zone-Company Regulations

## Diversity of employees

### Diversity and equality policy in the workplace

1. Equal recruitment
2. Retirement re-employment
3. Full (excess) employment of indigenous people
4. Improve employee salary and benefits
5. Implement gender equality and avoid workplace sexual harassment  
(For details, please refer to the notes on P125.)

| 2025                               |                  |
|------------------------------------|------------------|
| Education                          | number of people |
| PhD                                | 2                |
| master                             | 61               |
| bachelor                           | 153              |
| College                            | 79               |
| high school (vocational)           | 52               |
| High school (vocational) and below | 2                |
| total                              | 349              |

| 2025         |                  |
|--------------|------------------|
| age          | number of people |
| 20-30        | 55               |
| 31-40        | 56               |
| 41-50        | 90               |
| 51-60        | 96               |
| 61-65        | 34               |
| 65 and above | 18               |
| total        | 349              |

## Regulatory compliance

GRI 410、412、418

We fulfill our corporate social responsibilities, protect the basic human rights of all colleagues, agree with and support various international human rights conventions such as the United Nations Universal Declaration of Human Rights, the United Nations Global Covenant, and the International Labor Convention, and eliminate any violations and violations of human rights. It clearly revealed that all colleagues should be treated and respected with justice and fairness, and the "Human Rights Policy" of the industry letter was formulated. It hopes to achieve the goals of protecting human rights in the workplace, providing a healthy and safe workplace, supporting freedom of association, and promoting labor-management harmony, and establish human rights and environmental sustainability clauses with contractors, and work together to pay attention to human rights issues and attach importance to the management of related risks.

For human rights policy content and human rights policy risk management, please refer to our company website:

Human rights policy



Human rights policy risk management



The Environmental and Social Responsibility Recognition Letter signed with the contractor, which covers the environment, human rights and other social responsibility related content.



In 2025, we conducted privacy awareness training and assessments for our employees; please visit our company website for details on the implementation.

### Grievance mechanism

In order to implement gender equality and avoid workplace sexual harassment incidents, in addition to strengthening publicity on weekdays, the "Workplace Sexual Harassment Prevention Measures Complaints and Disciplinary Measures" have been formulated, and special telephone lines have been set up for the handling of sexual harassment incidents, and the complaint cases will start when they are received, The case is closed within two months, if necessary, it may be extended by one month, and the confidentiality of the complainant must be protected.

In order to protect the rights and interests of employees and avoid the occurrence of illegal and unreasonable situations, the company has set up employee suggestion mailboxes and "employee grievance handling system" to provide employees with a channel for suggestions to strengthen labor-employment cooperation. The methods for employee complaints are as follows:

1. If an employee complains verbally, it should be recorded by the accepting staff of each department and reported immediately.
2. If employees have damages to their rights or have other opinions, they can submit complaints in writing, and the supervisors of each unit should investigate and deal with them immediately. or report to the complainant one by one, and send a letter to the complainant about the result or handling situation.
3. Complaint department/person: our company's spokesperson and acting spokesperson.

### Human rights complaints in 2025

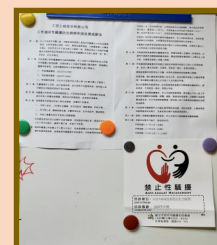
Sexual harassment complaints

0

Employee rights appeal case

0

Our appeal method is clearly disclosed in the workplace announcement board.



## Employee care and welfare major concerns :

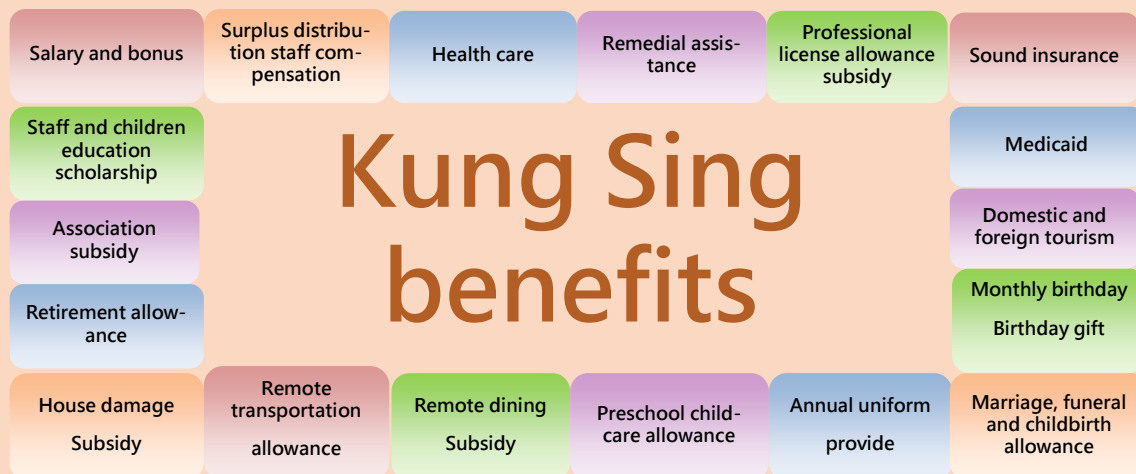
10

Corresponding  
SDGs:

GRI 401-2、404、410

We regard our employees as the most important asset and the key to our sustainable development. Therefore, we are committed to creating a safe and comfortable working environment, caring for the physical and mental health of employees, supplemented by professional and diversified talent training, and expecting to reach employees and the company together Grow together!

### Welfare system



| Welfare goals           | 2025 Target        | Achieved in 2025 | achieve ✓ ; Not achieved ✗ | Reason not reached | action plan |
|-------------------------|--------------------|------------------|----------------------------|--------------------|-------------|
| 3% increase compared to | 3% higher than the | 7.54%            | ✓                          | NA                 | NA          |

The company established the Employee Welfare Committee in June 1993. It formulates annual plans and budgets every year to handle various activities, including: emergency relief, wedding subsidies, scholarships and bursaries, annual gifts, employee travel and regular health examinations. In 2023 The starting health check-up fee will be increased from the original 1,500 to 12,000 yuan per person per year (depending on the rank). The health check-up fee for grassroots employees will be increased to 3,000 yuan per person per year. Occupational safety assessments for middle-aged and elderly people will be implemented to continuously monitor employee health. Conduct health-related lectures. In addition to labor insurance, we also purchase group accident insurance and medical insurance for our employees, providing employees with multiple protections.

In order to enable all employees to work together to create profits, after the end of the fiscal year, if the company has a surplus, in addition to making up for the previous year's losses, a 0.1%-5% bonus from the surplus is allocated to all employees, and the cash is paid every time. When increasing capital, a certain percentage is allocated according to law for employees to invest in shares.

### Measures supporting marriage and childbearing, family caregiving, and the workplace environment

To help employees balance work and family caregiving responsibilities and to create a supportive, family-friendly workplace that accommodates marriage and child-rearing, the company offers benefits such as marriage, childbirth, and childcare subsidies, as well as flexible working hours (allowing for a 30-minute adjustment window for start and end times). Additionally, we regularly organize employee trips and other activities to foster social connections and interpersonal relationships.

The implementation status and outcomes of our family-friendly workplace initiatives for 2025 are as follows:

| Workplace-friendly indicators | Number of participants in 2025 | 2025 Subsidy Amount (NTD) |
|-------------------------------|--------------------------------|---------------------------|
| Marriage allowance            | 4                              | 40,000                    |
| Childbirth subsidy            | 2                              | 12,000                    |
| Child-rearing allowance       | 11                             | 55,000                    |
| Company Trip                  | 70                             | 1,335,000                 |
| total                         | 87                             | 1,442,000                 |





## Domestic and foreign employee travel

To ensure employees can relax and take a break from their demanding work, our Employee Welfare Committee meets at least once a year to discuss the committee's financial status, projected and actual expenses for events such as festivals and birthday celebrations, and plans for employee outings.

Once the decision to organize an employee trip for the year is finalized, the headquarters maintains close communication with the employee welfare committees at various work sites. Whether through an internal portal (EIP) allowing all employees to vote on the destination, or by having committee representatives convey the preferences of their respective site teams and cast votes, the process is transparent and serves as a genuine reflection of the company's commitment to employee welfare.



In March and April 2025, the Employee Welfare Committee organized trips to the Tohoku region of Japan and Da Nang, Vietnam, scheduled across three separate groups. Given the company's numerous active construction sites, these trips offered employees a chance to relax and unwind amidst their busy schedules. Furthermore, the excursions fostered better acquaintance and interpersonal connections among staff from different sites while strengthening their sense of cohesion and loyalty to the company through shared activities.

## Birthday

The Welfare Committee counts the employees who have birthdays every month and holds birthday celebrations in the month of their birthdays. The Welfare Committee also prepares exquisite gift boxes for the three festivals, which is part of the employee welfare and also allows employees to feel the company's care and concern for employees after busy work.



## Retirement system

According to relevant laws and regulations, our retirement system is divided into two types: old system and new system:

### A. The old labor pension system of the "Labor Standards Law":

The company has established a Labor Retirement Reserve Supervision Committee, and reserves monthly retirement funds to be deposited in a special retirement fund reserve account of the Bank of Taiwan. Retirement methods are handled in accordance with the provisions of the Labor Standards Law.

### B. The new labor pension system under the "Labor Pension Ordinance":

Since July 2005, the new system of labor pensions has been implemented. According to the law, the company requires employees to voluntarily circle the "old and new" system (regardless of whether employees choose the new system or the old system, the seniority before June 2005 will be retained and applied to the old labor base Law), for employees who choose the new system, the company pays 6% of the labor's salary monthly as a labor pension and deposits it into a special employee pension account.

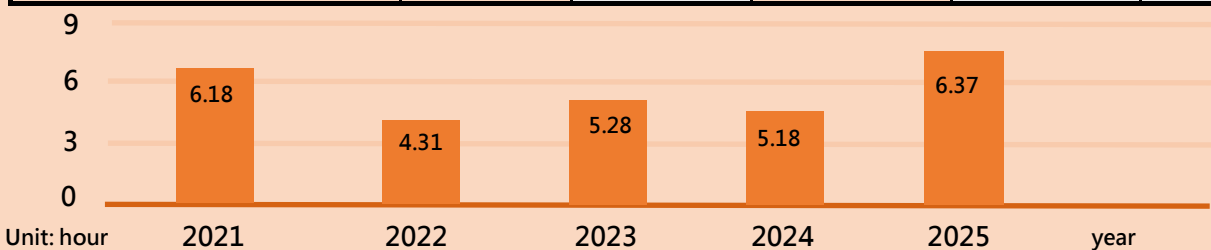


The training and development of our employees has always been listed as one of the important policies of the company's operation. There is no distinction between men and women. The ultimate goal is to create core values and improve corporate performance. Internal vocational training and external training are used to innovate thinking and pursue excellence, so as to increase investment in employee education and training, and strengthen the training of required talents, so that the work of enterprises and employees themselves can be practically and effectively combined to improve employees. quality, cultivate leadership integration ability, and enrich professional skills.

2021-2025 Education and Training Statistics

| project<br>year | external training |         | Internal training |       |
|-----------------|-------------------|---------|-------------------|-------|
|                 | number of people  | hours   | number of people  | hours |
| 2025            | 120               | 1,466   | 948               | 3,410 |
| 2024            | 134               | 2,156.5 | 516               | 2,298 |
| 2023            | 206               | 2,657   | 259               | 594   |
| 2022            | 198               | 1,894   | 176               | 352   |
| 2021            | 179               | 1,834   | 173               | 2     |

| Project / year                                            | 2021    | 2022    | 2023    | 2024   | 2025    |
|-----------------------------------------------------------|---------|---------|---------|--------|---------|
| Total hours of external training + internal training      | 1,836   | 2,246   | 3,251   | 4,454  | 4,876   |
| Number of employees (including foreign workers)           | 297     | 521     | 616     | 860    | 766     |
| Average hours of education and training per employee      | 6.18    | 4.31    | 5.28    | 5.18   | 6.37    |
| Annual growth rate of average training hours per employee | +14.23% | -30.26% | +22.51% | -1.89% | +22.97% |



Achievement of important goals

| Target                                                                    | 2025 goals | Actual 2025 | reach ✓ ; unaccomplished ✗ | Reason not reached | Action plan not reached |
|---------------------------------------------------------------------------|------------|-------------|----------------------------|--------------------|-------------------------|
| The average number of training hours per person/year is more than 6 hours | 6 Hour     | 6.37 Hour   | ✓                          | NA                 | NA                      |

We encourage employees to actively participate in training. Most of the external training courses are courses related to employee functional development, as well as certificate courses, including professional courses that require regular return training and inspection. Internal training courses are general general courses or corporate governance practice education training and education promotion.

| project                                                                                      | Number of people | Total number of employees in the country | %      |
|----------------------------------------------------------------------------------------------|------------------|------------------------------------------|--------|
| Percentage of employees receiving regular performance and career development reviews in 2025 | 301              | 372                                      | 80.91% |



# Education and training - actual implementation

In 2025, our efforts in education and training will cover everything from senior executives to general staff, from external training to internal education and training. We hope everyone can improve themselves and build a high-performance team.

## Internal training



Prevention of insider trading and education and training on integrity management



Lecture and Training on MRT Construction Projects



Training on Swells and Rogue Waves



Training on Bulk Materials

2025年7月23日

## Outside training



The Information Session / Promotional Meeting of ESG



Seminar on Preventing Insider Trading



Labor-management disputes and gender equality training



Training on Creating a Friendly Workplace

# Response of education and training forms to novel coronavirus disease (COVID-19) or other infectious and epidemic viruses

In the past, our education and training were divided into internal training and external training.

|                   |                                                                                                                                                          |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Internal training | Internal education and training, the company invites lecturers to the company (head office or construction site) to teach.                               |
| Outside training  | For external education and training, colleagues can register for training courses handled by external organizations to obtain certificates and licenses. |

External training In the enrichment of professional skills, the improvement of our own functions and career development, we have always adopted an open and free approach in external education and training, and encouraged colleagues to apply more to enhance and strengthen their professional fields.

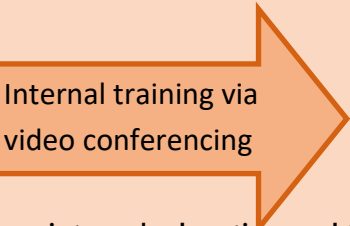
Internal education and training focus on breaking rigid thinking, enhancing creativity and building consensus among teams to create high-performance teams. In addition, general general education courses for employees to relax their minds, minds and spirits are also arranged to relieve pressure and create a rich and healthy environment for colleagues. Life.

The company also conducts performance appraisal for all employees at the end of each year, and participation in education and training and its own functional development are also included in the appraisal scope.

Since the outbreak of COVID-19 in 2020, online courses have been available for registration. In addition, many external training courses also maintain an open online teaching mode. Employees can choose to take physical classes or online courses. As long as they can obtain a training certificate, they can be recognized for external training hours. At the same time, the company itself has also kept pace with the times and started planning online internal training courses. When remote construction site employees participate in internal education and training, they can attend via video, allowing them to improve themselves in a more diversified way.

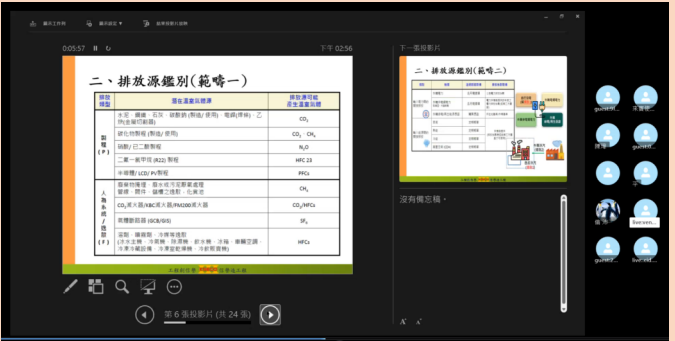


Currently, the EIP (company intranet) is used to provide education and training information for online courses to colleagues to respond to employees’ right to education when the epidemic or other epidemic diseases are severe.



When internal education and training at construction sites that are far away cannot come back to the head office for classes, the video mode can be used.

| 點擊  | 主旨                                    |
|-----|---------------------------------------|
| 37  | 【教育宣導】114年防範內線交易、企業誠信經營暨重大資訊處理程序教育宣導  |
| 230 | 【教育宣導】個人資料保護法教育宣導                     |
| 105 | 講座分享-資深大地工程師申請大地工程技師第一階段免試經驗          |
| 264 | 【教育訓練】捷運工程講座                          |
| 55  | 【課程資訊】-轉知財團法人營造業發展基金會32小時工地主任回訓班-實體課程 |



## 2025 Employee Benefits Award Winner

| Award range       | Awards                                           |                                                                                       |
|-------------------|--------------------------------------------------|---------------------------------------------------------------------------------------|
| Kung Sing company | 1111 Labor Bank-2025 Happy Enterprise-Gold Award |  |



## Manpower distribution and salary

major concerns :

5

Corresponding  
SDGs:



GRI 2-7、2-8、2-21、401-1、401-3、405-2

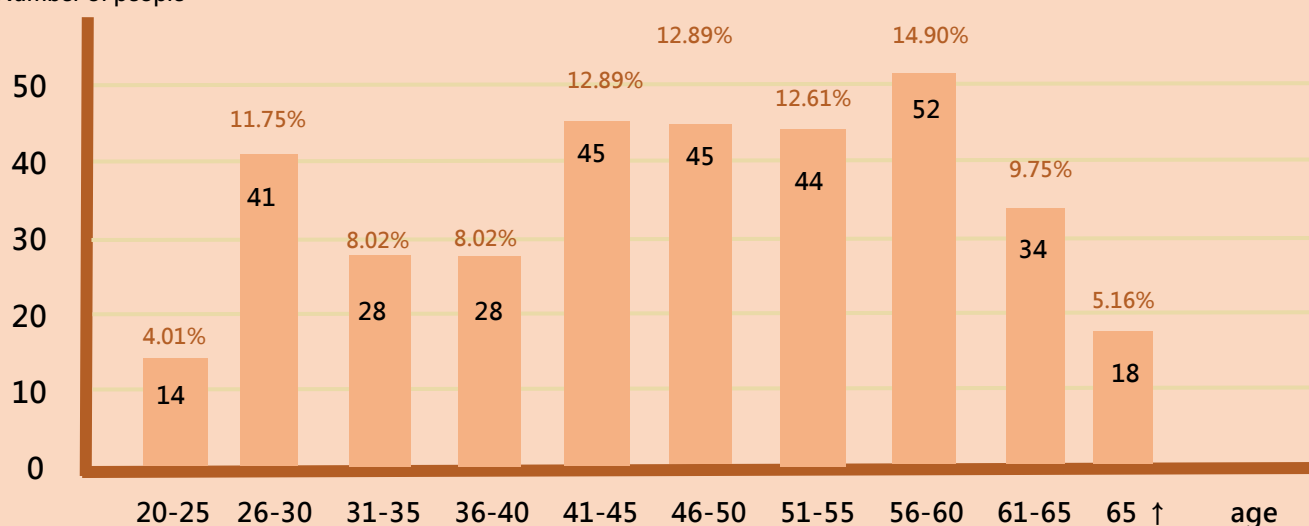
We uphold the principle of diversified staff composition and application of talents. We do not give different treatment or discrimination due to factors such as gender, race, religion, political party, and provide competitive salary levels. (This item is calculated on the basis of domestic employees in Taiwan.)

### Number of domestic employees and average age in 2025

| year                |               | 2023  | 2024  | 2025  |
|---------------------|---------------|-------|-------|-------|
| number of workers   | Manager       | 12    | 14    | 15    |
|                     | General staff | 208   | 306   | 334   |
|                     | total         | 220   | 320   | 349   |
| Average age (years) |               | 47.45 | 46.12 | 47.28 |

### The number and percentage of domestic employees by age in 2025

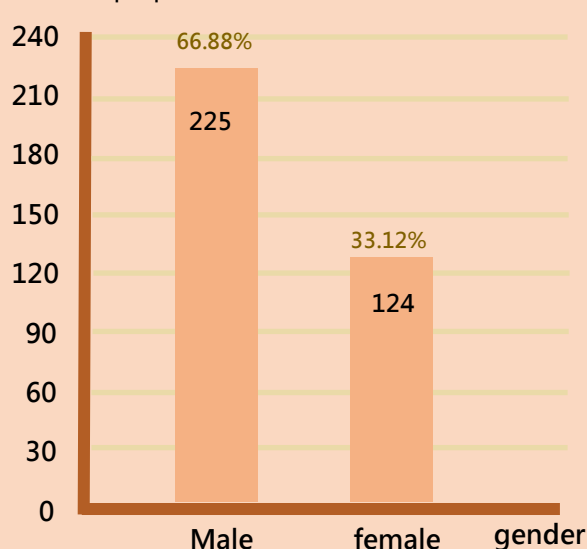
Number of people



In fiscal year 2025, our local workforce increased by 29 employees—a growth of 9.06%—driven by an increase in contracted projects.

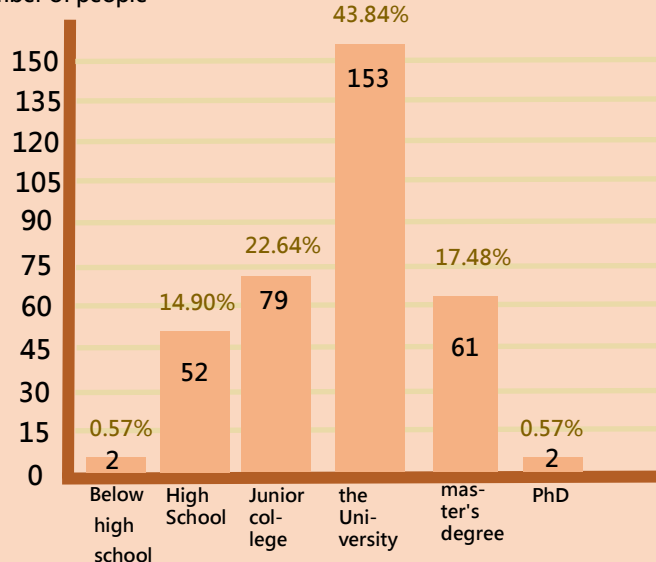
### The number and percentage of domestic employees by gender in 2025

Number of people

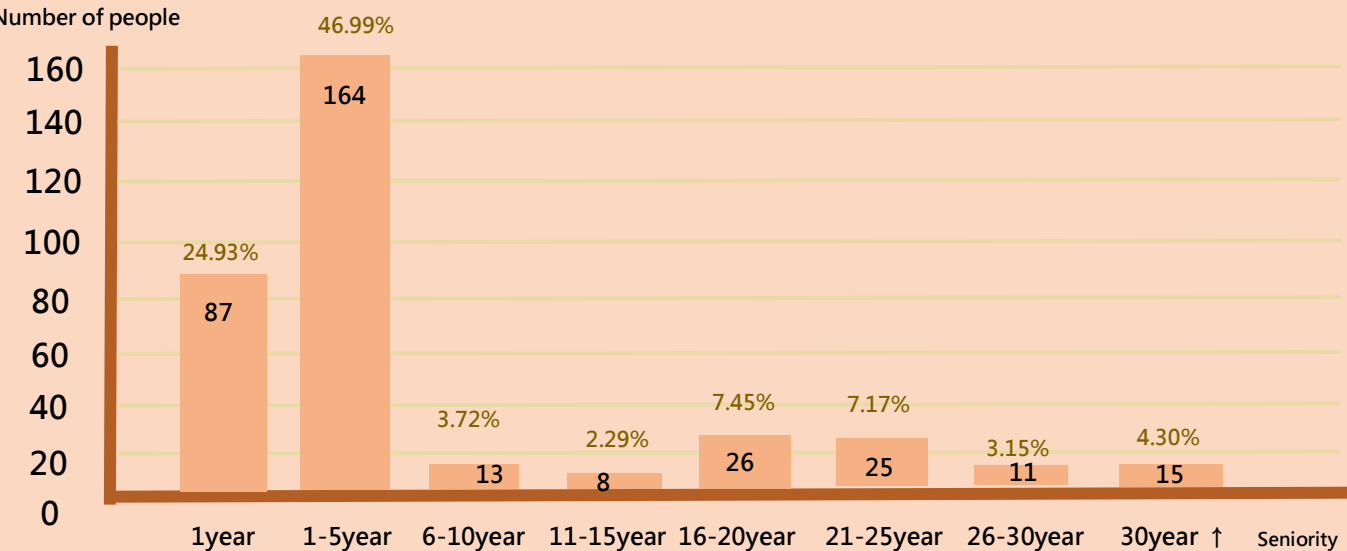


### The number and percentage of national employees' academic qualifications in 2025

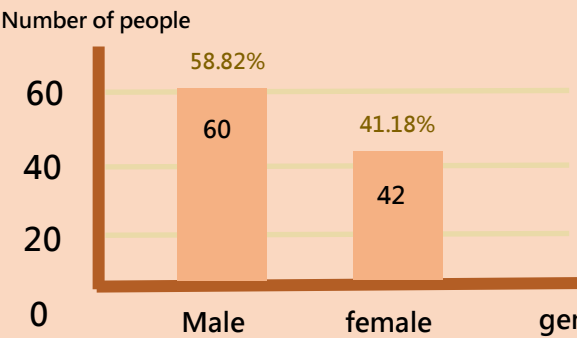
Number of people



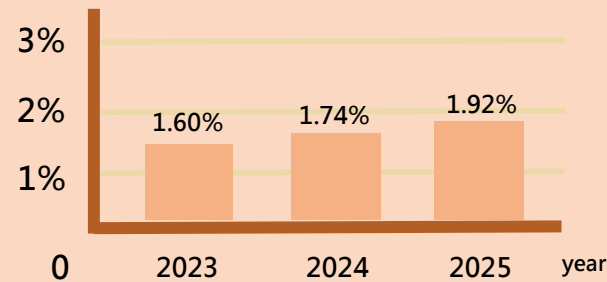
Number and percentage of domestic employees' seniority distribution in 2025



Number of new hires and male-to-male ratio of domestic employees in 2025



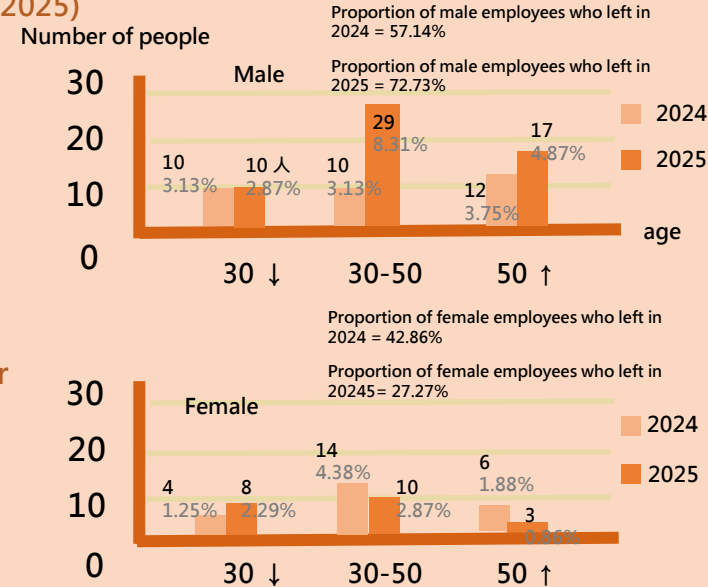
Average turnover rate of local employees over the past three years



2023-2025 Parental Leave Application Rate and Reinstatement Rate

| 2023-2025 year                                    | male  | Female  | total   |
|---------------------------------------------------|-------|---------|---------|
| Number of people who can apply for parental leave | 3     | 5       | 8       |
| Actual number of applicants for parental leave    | 0     | 3       | 3       |
| Estimated number of reinstatements                | 0     | 3       | 3       |
| Actual number of reinstatements                   | 0     | 3       | 3       |
| Parental leave application rate                   | 0.00% | 60.00%  | 37.50%  |
| Parental leave reinstatement rate                 | 0.00% | 100.00% | 100.00% |
| Parental leave retention rate                     | 0.00% | 100.00% | 100.00% |

Number of Departures and Age Ratios of Domestic Male and Female Employees (2024 – 2025)



\*Proportion of resigned employees (%) = Number of resigned employees in each category / Total headcount at year-end

Gender breakdown of resigned employees (%) = Number of resigned employees by gender / Total number of resigned employees

The total number of employee departures in 2025 exceeded that of 2024, with the trend concentrated among middle-aged and older workers, particularly at newly established rapid transit construction sites in the south. The primary reason is that these new sites rely heavily on recruiting new hires, who generally lack the stability in environmental adaptation and cultural integration seen in veteran staff; furthermore, the imbalance between labor demand and supply—compounded by fierce competition for talent within the industry—has led to greater volatility in employee attitudes toward their work. Regarding gender distribution, the nature of the industry results in a predominantly male workforce; consequently, the turnover rate is higher among men than among women.

Talent Retention Measures: For 2025, the average salary adjustment for all employees is approximately 8.64% (a 15.96% increase compared to the base year), while average benefit costs have risen by about 7.54% year-over-year (a 15.08% increase compared to the 2018 base year). Additionally, plans are in place to raise the Dragon Boat Festival bonus to NT\$10,000 in 2026 and to establish an employee stock ownership trust. The company remains committed to providing various incentive measures and internal communication channels to maintain a healthy work environment and reduce turnover rates.

## In 2025, domestic employees will disclose the basic salary and salary ratio of men and women according to their ranks and regions

### Basic salary

| Occupational rank | Male | Female |
|-------------------|------|--------|
| 十二                | 1    | NA     |
| 十一                | 1    | 0.57   |
| 十                 | 1    | NA     |
| 九                 | 1    | NA     |
| 八                 | 1    | 1.04   |
| 七                 | 1    | 1.01   |
| 六                 | 1    | 0.93   |
| 五                 | 1    | 0.96   |
| 四                 | 1    | 0.94   |
| 三                 | 1    | 1.10   |
| 二                 | NA   | NA     |
| 一                 | 1    | NA     |

### Salary

| Occupational rank | Male | Female | Compared with the local minimum wage |        |
|-------------------|------|--------|--------------------------------------|--------|
|                   |      |        | Male                                 | Female |
| 十二                | 1    | NA     | 8.54                                 | NA     |
| 十一                | 1    | 0.66   | 8.40                                 | 3.35   |
| 十                 | 1    | NA     | 4.74                                 | NA     |
| 九                 | 1    | NA     | 3.96                                 | NA     |
| 八                 | 1    | 0.83   | 3.72                                 | 3.20   |
| 七                 | 1    | 0.66   | 3.79                                 | 2.44   |
| 六                 | 1    | 0.87   | 2.36                                 | 2.13   |
| 五                 | 1    | 0.89   | 1.88                                 | 1.81   |
| 四                 | 1    | 0.88   | 1.55                                 | 1.40   |
| 三                 | 1    | 0.95   | 1.33                                 | 1.24   |
| 二                 | NA   | NA     | NA                                   | NA     |
| 一                 | 1    | NA     | 1.26                                 | NA     |

\* The construction industry has different job bonuses due to different positions. Most male employees are on-site engineers, and they have more license bonuses and job bonuses, so their overall salary is higher than that of female employees. The difference between the two in base salary is not much. Exception: There is only one female in the eleventh level, because she has less years of service, only more than two year, while the average years of service of men in the same level is more than 20 years, so the difference in base salary and salary is larger than that of men.

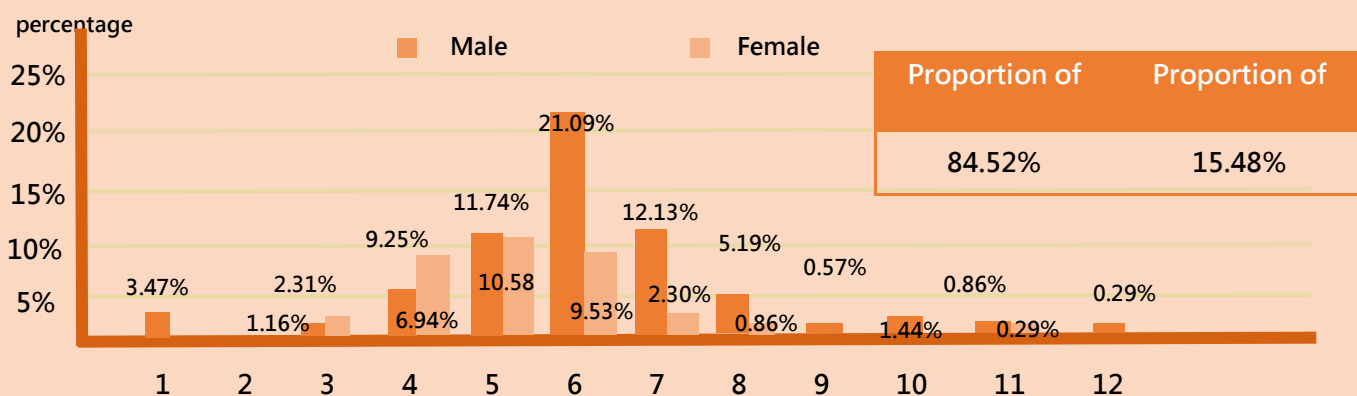
Note 1: The ratio is shown based on the male base salary of 1. NA means there are no people in this position. In addition, the local minimum wage in 2025 is the basic wage in Taiwan, which is calculated as 28,590 yuan per month. The salary of full-time employees in Taiwan is higher than the local minimum wage.

Note 2: The company uses Taiwan as its main operating base. The ratio of the highest individual annual income in 2025 to the median annual income of all employees in Taiwan is 6.36 times. Compared with the median salary of the company's employees, the ratio is 6.38 times.

Note 3: The search path for full-time employees who are not supervisory positions is as follows: Public Information Observation Station (<https://mops.twse.com.tw/mops/#/web/home>) → Summary Report → Corporate Governance → Employee Benefits and Salary Statistics → Full-time Employees Who Are Not Supervisory / Full-time Employees Who Are Not Supervisory Positions Salary. (Please search for Listed → Building Materials Construction Industry, Company Code: 5521)

| Target               | 2025 Target    | Achieved in 2025 | achieve  ; Not achieved  | Reason not reached | action plan |
|----------------------|----------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------|
| 3% increase compared | 3% higher than | 8.64%            |                                                                                                             | NA                 | NA          |

### Percentage by grade and gender in 2025(seventh grade and above belong to the management level, all of them are nationals)



# Occupational health and safety major concerns :

2

Corresponding  
SDGs:

GRI 403-2

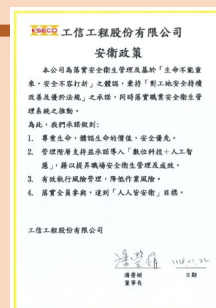
Our five business philosophy "safety, quality, progress, environmental protection, cost", safety and quality, in the practice of corporate social responsibility policies, is to achieve zero accidents in engineering construction, and ensure the safety of all employees; improve quality management and increase customers Satisfaction.

In order to implement safety and health management and based on the recognition of "life cannot be repeated, safety cannot be discounted", and uphold the promise of "prevention of injury and disease, continuous improvement and compliance with laws and regulations", we are committed to the establishment of a safety and health management system (establishment Safety and Health Committee, worker representative: Jiang Songhui), implementation and maintenance. To this end, we promise to:

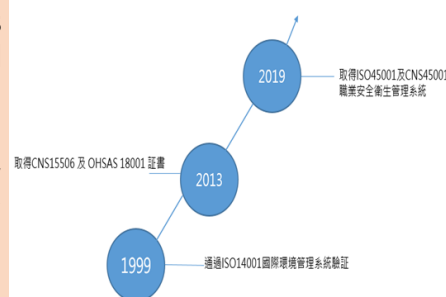
1. Respect life, recognize the value of life, and give priority to safety.
2. The support and commitment of management and the provision of appropriate resources.
3. The safety and health work is continuously improved to achieve achievements that are superior to laws and regulations.
4. Comprehensive safety and health prevention strategies.
5. Implement full participation and achieve the goal of "Everyone is safe and healthy".

## Occupational Safety and Health System

We have re-certified every year and continue to maintain the effectiveness of ISO45001 and CNS45001 occupational safety and health management systems. The scope of the management system has been extended to all employees of Industrial Information Engineering. In addition to complying with the owner's environmental, safety and health regulations at the construction site, team members conduct toolbox meetings every morning, fill out construction logs, self-checklists, and hold regular review meetings. The review items include work progress, difficulties encountered, quality deficiencies, safety and health deficiencies, work allocation, cross-border coordination, cooperation with various manufacturers, and improvement plans, etc., in order to detect and solve problems immediately and avoid delays in work. Enter the love affair.



### 工信工程職業安全衛生管理系統驗證歷程



ISO 45001



CNS 45001



ISO 14001



Our OHS Performance – Safety

In order to effectively reduce the occurrence of occupational accidents on the construction site and achieve hazard prevention, Industry Information Technology works with its suppliers to establish a safe and secure workplace environment through daily toolbox meetings, various education and training, and frequency of joint inspections on the construction site.

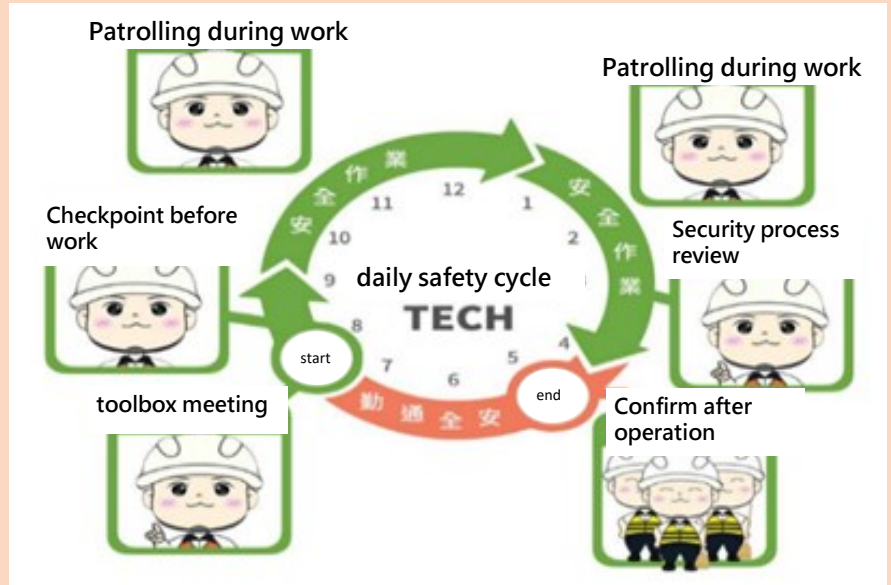
Safety and health agreement organization meeting, toolbox meeting (hazard notification)



Agreement organization meeting



Pre-service training



We prevent and mitigate related occupational safety and health impacts through various types of conferences and educational training.

Work safety education and training for all work items



Diving Operations Training



Education and training for work in oxygen deficient environments



Fire Watch Personnel Education and Training



Winch Operation Training



Colleagues are an important asset for the company's sustainable operations. Protecting and preventing colleagues from being injured in the workplace has always been an important topic that we strive to think about and promote. In order to effectively reduce the occurrence of occupational accidents, Industry and Information Technology works hand in hand with manufacturers to conduct daily Toolbox meetings, various types of education and training, joint inspections of construction sites, prevention of high and low temperature operations and other related measures establish a safe and secure working environment through a dual approach of internal training and external training.

Safety education and training



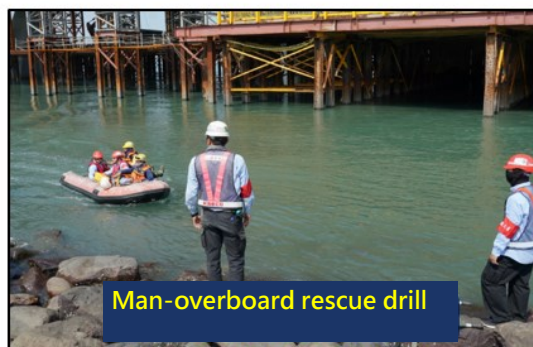
Drill on fall protection for construction personnel



Confined Space Rescue Drill



Fall Protection Drill for Work at Heights



Man-overboard rescue drill

To enhance the occupational safety and disaster prevention knowledge of on-site personnel and ensure the safety of colleagues during operations, CTCI has been conducting "Taiwan Occupational Safety Card" training sessions since 2023. The number of personnel successfully completing the training reached 144 (including migrant workers) in 2024 and 351 (including migrant workers) in 2025. To ensure the continued smooth implementation of this training program, the company has actively cultivated qualified instructors; by 2025, a total of 11 colleagues had completed the necessary training and obtained instructor certification.



20250330 Taiwan Occupational Safety And Health Card



## 2025 Safety and Health Education and Training External

| project                                                                                                                    | Visitors  | hours      |
|----------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| 114AA02 Introductory Training Workshop on Barrier-Free Urban Roads (Kaohsiung Session)                                     | 2         | 28         |
| Basic Emergency Medical Technician                                                                                         | 1         | 56         |
| Supervisor of Tunnel Lining Operations                                                                                     | 4         | 72         |
| Construction Project Supervisor (Class A)                                                                                  | 1         | 42         |
| Disaster Prevention Specialist Training Course                                                                             | 2         | 30         |
| Specialized safety and health education and training for personnel engaged in rigging operations using hoisting equipment. | 3         | 54         |
| Emergency responders                                                                                                       | 19        | 304        |
| Refresher training for emergency responders                                                                                | 2         | 6          |
| In-service Training for Occupational Safety and Health Supervisors (Class A, B, and C) in the Construction Industry        | 1         | 6          |
| Refresher Training for Occupational Safety and Health Personnel                                                            | 1         | 6          |
| In-service Training (Refresher Course) for Occupational Safety and Health Supervisors                                      | 1         | 6          |
| <b>total</b>                                                                                                               | <b>37</b> | <b>610</b> |

## 2025 Occupational Safety and Health Committee Implementation Status

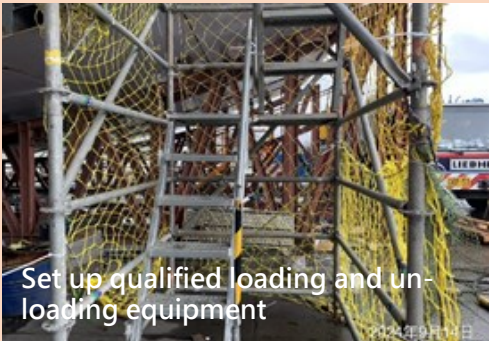
The company's Occupational Safety Committee meets once every quarter, and will meet a total of 4 times in 2025.

| Quarterly         | First quarter of 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Second quarter of 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Discussion topics | 1.Please have the Taichung Power Plant construction office explain the false alarm incident that occurred on March 7.<br>2.Please have the Tamjiang Construction Office provide an explanation regarding the "near-miss" incidents involving falling objects on February 5 and February 20.<br>3.Please have the New Taipei Construction Office provide an explanation regarding the false alarm incident involving damage to a water supply pipe during drilling on March 7.<br>4.Safety & Health Office – Key Review of Industrial Safety Deficiencies Identified at Construction Sites This Quarter.<br>5.Sharing Case Studies of Workplace Injuries.<br>6.Safety and Health Office Awareness Training and Education on Corrective and Preventive Measures.<br>7.Motion from the floor.                                               | 1.Please have the Taitung Construction Office provide an explanation regarding the fine imposed on the Southern Vocational Center on April 18.<br>2.Please have the New Taipei City Public Works Department provide an explanation regarding the fine issued by the Northern Region Occupational Safety and Health Administration on May 29.<br>3.Please have the Tamjiang Construction Office provide an explanation regarding the false alarm incident on June 1st, as well as the corrective and preventive measures taken.<br>4.Safety & Health Office – Industrial Safety Announcements and Deficiency Reviews.<br>5.Dissemination of Workplace Accident Case Studies and Construction Site Visits.<br>6.General Fire Safety Seminar for the Workplace and Home.<br>7.Motion from the floor. |
| Quarterly         | Third quarter of 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Forth quarter of 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Discussion topics | 1.Please have the Tamjiang Construction Office submit a review report regarding the penalty imposed for the work stoppage on August 19.<br>2.Please have the New Taipei Construction Office submit a review report regarding the crane incident on August 25.<br>3.Please have the Tamjiang Construction Office share its experience in preparing for the Golden Safety Award.<br>4.Please have the Mizuho Construction Office briefly outline the emergency response and overflow situation regarding the landslide dam on Mata'an Creek.<br>5.Safety & Health Office – Industrial Safety Announcements and Deficiency Reviews.<br>6.Construction Industry Occupational Safety and Health Promotion Association: Construction Site Visit and Knowledge Sharing.<br>7.Review reward and punishment policies.<br>8.Motion from the floor. | 1.Please have the Mizuho Construction Office submit a review report regarding the false alarm incident on December 1st.<br>2.Please have the New Taipei Construction Office provide an explanation regarding the accident on December 19 involving excavation damage to Taipower facilities..<br>3.Follow-up on previous action items.<br>4.Audit findings for the current quarter and review of annual key areas.<br>5.Motion from the floor.                                                                                                                                                                                                                                                                                                                                                    |



Our Occupational Safety and Health Actions - Safety Enhancement

security measures



Safety precautions and labeling of hazardous chemicals



KSECO 台中電廠新建燃氣機組計畫  
循環水抽水機房及暗渠新建工程

液壓油SDS

警告：  
此產品含有害物質，可能對人體健康造成危害，如不慎吸入或接觸皮膚，應立即採取急救措施。請參閱本產品安全數據表（SDS）以瞭解詳細資訊。

1. 化學品名稱與資料  
化學品名稱(其他名稱): LONG-ONE HYDRO 32, 46, 68 (液壓機油)  
建議用途及限制用途: 用於液壓機油之潤滑。  
製造商: 台塑石化股份有限公司 台塑油行  
地址: 臺南市上海路72號  
電話號碼: 05-236-0068  
緊急聯絡電話/傳真: 05-236-0068

傳真號碼: 05-266-9033

Labeling of Hazardous Chemicals



traffic maintenance measures



## Our Occupational Safety and Health Actions - Supply Chain Occupational Safety and Health Evaluation

### Contractor safety and health evaluation system

1. Use **occupational safety and health performance evaluation indicators** as business selection criteria.
2. Positive Qualification Requirements: Business Selection Based on Results of Performance Assessment Indicators.

### Contractor qualification review system



Return if not in compliance with regulations

### Good qualification requirements for contractor selection

1. Cooperation is good, safety and health management is good, and there are no fatal or occupational accidents in the past two years.
2. There has been no record of contract violations or major safety breaches in projects contracted by our company in the past.

91 points excellent

工信工程股份有限公司  
工程分包商考核資料

| 項目        | 評分 | 備註 |
|-----------|----|----|
| 一、基本資料    | 10 |    |
| 1. 公司名稱   | 10 |    |
| 2. 負責人    | 10 |    |
| 3. 地址     | 10 |    |
| 4. 電話     | 10 |    |
| 5. 傳真     | 10 |    |
| 6. 網址     | 10 |    |
| 7. 營業範圍   | 10 |    |
| 8. 主要設備   | 10 |    |
| 9. 主要人員   | 10 |    |
| 10. 其他    | 10 |    |
| 二、安全衛生管理  | 20 |    |
| 1. 安全衛生政策 | 10 |    |
| 2. 安全衛生組織 | 10 |    |
| 3. 安全衛生制度 | 10 |    |
| 4. 安全衛生教育 | 10 |    |
| 5. 安全衛生訓練 | 10 |    |
| 6. 安全衛生檢查 | 10 |    |
| 7. 安全衛生改善 | 10 |    |
| 8. 安全衛生紀錄 | 10 |    |
| 9. 安全衛生其他 | 10 |    |
| 10. 其他    | 10 |    |
| 三、其他      | 10 |    |
| 1. 其他     | 10 |    |
| 2. 其他     | 10 |    |
| 3. 其他     | 10 |    |
| 4. 其他     | 10 |    |
| 5. 其他     | 10 |    |
| 6. 其他     | 10 |    |
| 7. 其他     | 10 |    |
| 8. 其他     | 10 |    |
| 9. 其他     | 10 |    |
| 10. 其他    | 10 |    |
| 總分        | 91 |    |

Listed as preferred manufacturer

54 points failed

工信工程股份有限公司  
工程分包商考核資料

| 項目        | 評分 | 備註 |
|-----------|----|----|
| 一、基本資料    | 10 |    |
| 1. 公司名稱   | 10 |    |
| 2. 負責人    | 10 |    |
| 3. 地址     | 10 |    |
| 4. 電話     | 10 |    |
| 5. 傳真     | 10 |    |
| 6. 網址     | 10 |    |
| 7. 營業範圍   | 10 |    |
| 8. 主要設備   | 10 |    |
| 9. 主要人員   | 10 |    |
| 10. 其他    | 10 |    |
| 二、安全衛生管理  | 20 |    |
| 1. 安全衛生政策 | 10 |    |
| 2. 安全衛生組織 | 10 |    |
| 3. 安全衛生制度 | 10 |    |
| 4. 安全衛生教育 | 10 |    |
| 5. 安全衛生訓練 | 10 |    |
| 6. 安全衛生檢查 | 10 |    |
| 7. 安全衛生改善 | 10 |    |
| 8. 安全衛生紀錄 | 10 |    |
| 9. 安全衛生其他 | 10 |    |
| 10. 其他    | 10 |    |
| 三、其他      | 10 |    |
| 1. 其他     | 10 |    |
| 2. 其他     | 10 |    |
| 3. 其他     | 10 |    |
| 4. 其他     | 10 |    |
| 5. 其他     | 10 |    |
| 6. 其他     | 10 |    |
| 7. 其他     | 10 |    |
| 8. 其他     | 10 |    |
| 9. 其他     | 10 |    |
| 10. 其他    | 10 |    |
| 總分        | 54 |    |

Listed as a manufacturer that refuses to deal with

## Our Occupational Safety and Health Activities - Migrant Workers Care



Events for the Mid-Autumn Festival and Spring Festival—our traditional holidays—give migrant workers a sense of "home."



A Culinary Feast for Migrant Workers

Organizing a friendly ball game tournament for migrant workers

## Our Occupational Safety and Health Assurance

### Employer's Liability Insurance

### Create a comprehensive insurance policy

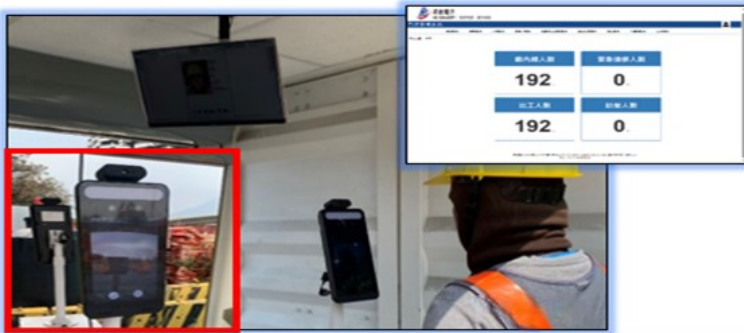
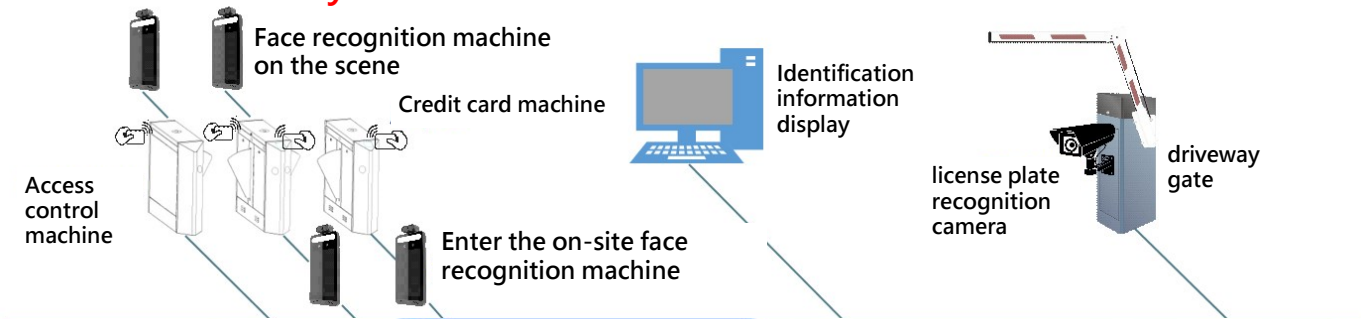
### Group Accident Insurance

### Group Accident Insurance – Partner

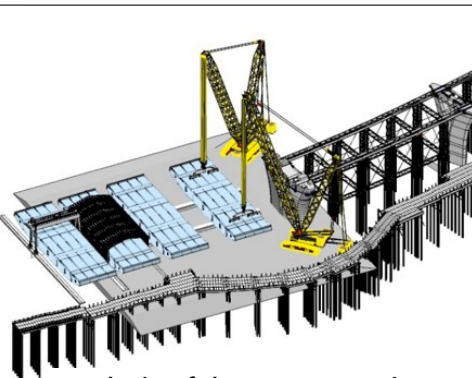
Our OHS Initiatives: AI Technology Applications

The construction industry is a high-risk industry. Many occupational disasters occur every year, causing casualties and property losses. In order to improve the safety and efficiency of operations, Gongxin uses smart technology to monitor the construction site environment, predict risks, and control equipment operations. and other aspects to achieve risk control and disaster reduction effects.

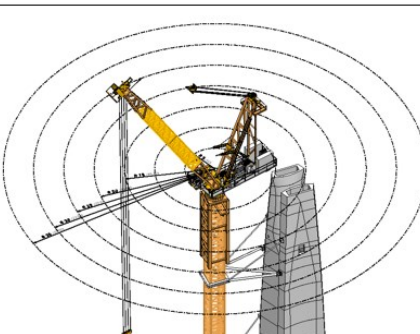
access control system



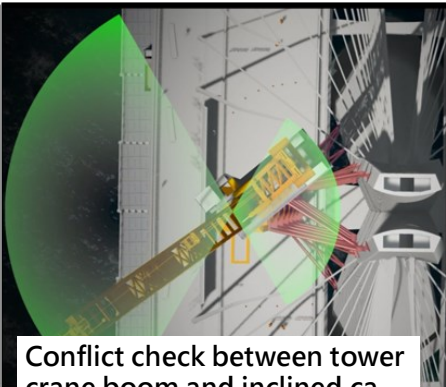
Use BMI to check construction routes and space planning to avoid interface con-



Analysis of the crane rotation space during Bali side span hoisting



Analyze the lifting capacity of the tower crane at different positions on the construction platform



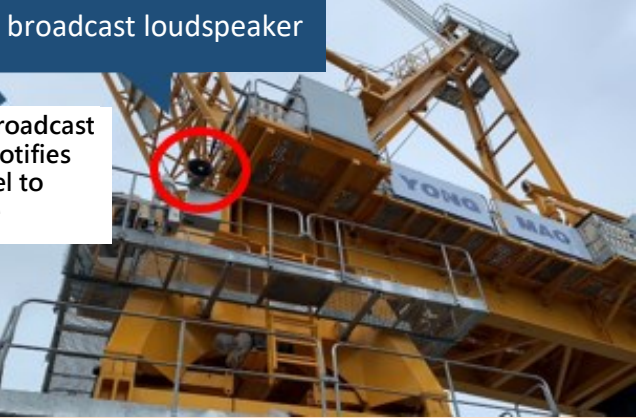
Conflict check between tower crane boom and inclined cable/construction platform

| 淡水站              |        |
|------------------|--------|
| 2025-02-03 17:10 |        |
| 濕度 (%)           | 97.72  |
| 溫度 (°C)          | 10.66  |
| 風速 (m/sec)       | 1.68   |
| 風向 (度)           | 9.86   |
| 雨量 (mm)          | 0      |
| 日累積雨量 (mm)       | 0      |
| 上游水位站(中興橋)       |        |
| 2025-02-03 17:00 |        |
| 水位 (m)           | -0.82  |
| 淡水潮位站            |        |
| 2025-02-03 17:10 |        |
| 潮位 (m)           | -0.138 |

| 八里站              |        |
|------------------|--------|
| 2025-02-03 17:00 |        |
| 濕度 (%)           | 93.86  |
| 溫度 (°C)          | 10.82  |
| 風速 (m/sec)       | 1.08   |
| 風向 (度)           | 335.34 |
| 雨量 (mm)          | 0      |
| 日累積雨量 (mm)       | 0      |
| 主橋墩站(P130)       |        |
| 2025-02-03 17:10 |        |
| 濕度 (%)           | 83.25  |
| 溫度 (°C)          | 0      |
| 風速 (m/sec)       | 3.44   |
| 風向 (度)           | 356.52 |
| 雨量 (mm)          | 0      |
| 日累積雨量 (mm)       | 2.2    |

broadcast loudspeaker

Online broadcast system notifies personnel to evacuate





## Mobile APP, computer connection monitoring



## Broadcasting system



Cooperate with CCTV for work area broadcast

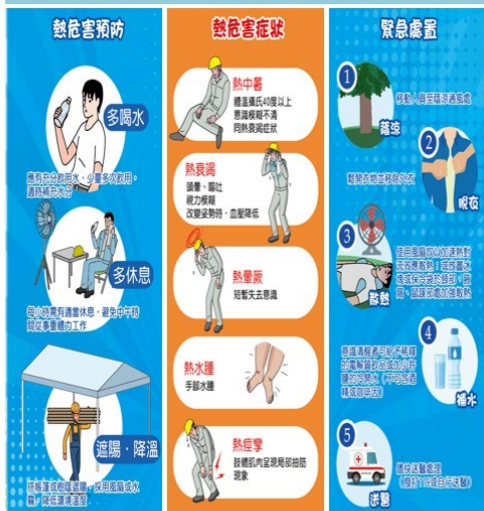
## heat exhaustion warning system

Due to the impact of global climate change, temperatures continue to rise. The season with higher outdoor temperatures from June to September is the peak period for medical treatment for heat diseases. Industry and information technology companies are engaged in routine outdoor operations, which poses significant risks of heat hazards. A heat exhaustion warning system has been set up, raise the flag and broadcast according to the heat hazard risk level to remind colleagues of the measures to be taken.



## Thermal Hazard Prevention Implementation

## Thermal Hazard Prevention Education and Training



## Set up thermal hazard signboards in work areas



## Provide cooling equipment and shading devices



## When notifying thermal hazards in advance according to the thermal hazard module



When the thermal hazard reaches level 3, on-site construction workers will be notified immediately through the public address system and line group to pay attention.

Always pay attention to the health status of workers at work.

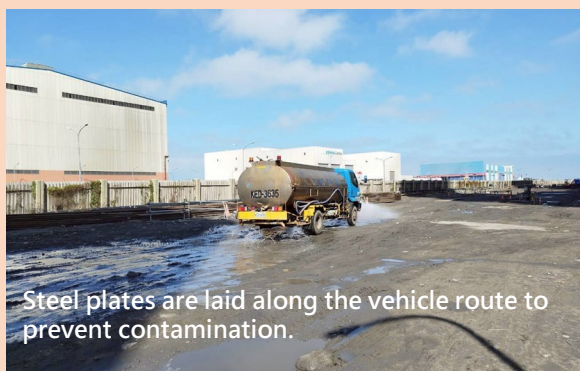


# Our Occupational Safety and Health Assumptions - Hygiene



GRI 403-6

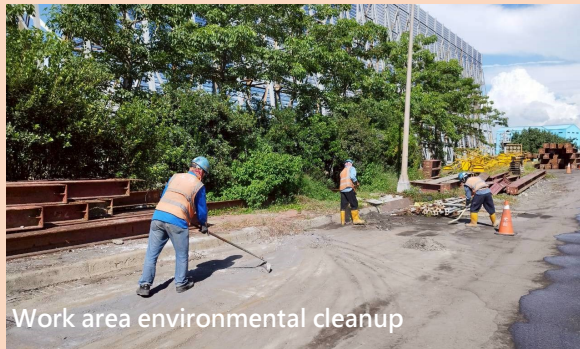
Pollution prevention



Steel plates are laid along the vehicle route to prevent contamination.



Laying of dustproof net on exposed surface



Work area environmental cleanup



Medication administration for dengue fever prevention and control

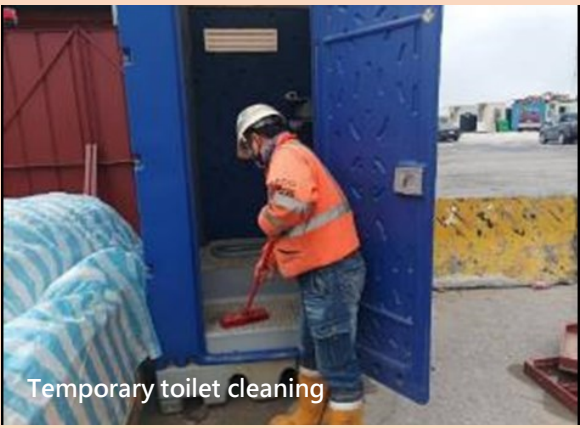
Work area environment and sanitation management



car wash setup



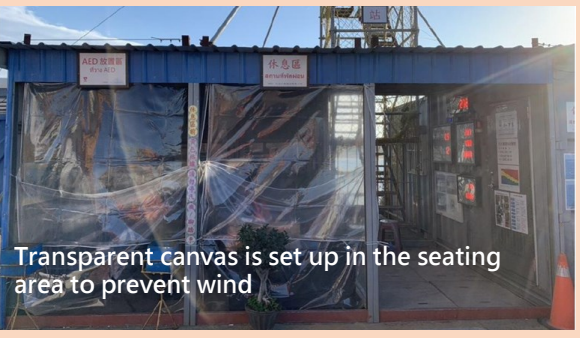
Set up garbage classification area



Temporary toilet cleaning



Aerial photography machine inspection area



Transparent canvas is set up in the seating area to prevent wind



Clean up the environment after work



## Our Occupational Safety and Health Activities - Health Promotion and Epidemic Prevention

The company conducts regular annual health check-ups. Starting in 2023, the budget for frontline employees was increased to NT\$3,000 per person, covering a scope that exceeds statutory requirements. Head office staff visit designated partner medical facilities independently, while for construction sites, the Safety and Health Office arranges check-ups at nearby clinics or utilizes mobile medical units to visit the sites directly starting in 2025. Following the examinations, the Safety and Health Office maintains all employee health records to monitor well-being over time and periodically organizes health seminars and provides information on health promotion. The company also welcomes supply chain partners to participate in these health check-up initiatives to safeguard the health of the entire team.

health examination



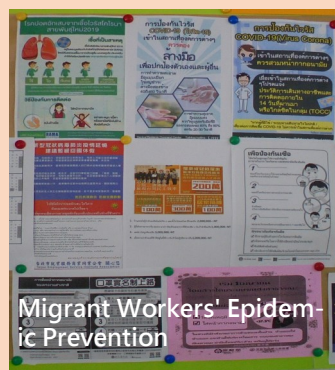
|    |  |        |
|----|--|--------|
| 燒場 |  | 台中市龍井區 |
| 燒場 |  | 台中市龍井區 |
| 志廣 |  | 台中市龍井區 |
| 志廣 |  | 台中市龍井區 |
| 志廣 |  | 台中市龍井區 |
| 志廣 |  | 台中市龍井區 |
| 志廣 |  | 台中市龍井區 |
| 志廣 |  | 台中市龍井區 |
| 志廣 |  | 台中市龍井區 |
| 志廣 |  | 台中市龍井區 |

In accordance with the Occupational Safety and Health Law, Gongxin has formulated four major plans for labor health protection, including the "Plan for the Prevention of Human-Based Hazards", the "Plan for the Prevention of Unlawful Infringements During the Performance of Duties", the "Plan for the Prevention of Diseases Prompted by Abnormal Work Loads", The "Maternal Health Protection Plan" aims to protect the company's female colleagues from the impact of situations such as working overtime or suffering illegal abuse.

Health promotion and improvement



Strengthen epidemic prevention measures



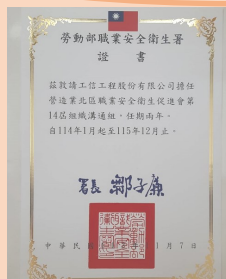


## Our Occupational Safety and Health Contribution - Education

Through industry-academia collaboration aimed at enhancing the training of occupational safety professionals for the construction sector, Gongxin is offering construction site visits for college and university students in 2025. These initiatives help young students gain practical experience and insight into construction operations, fostering a win-win situation for both industry and academia while promoting the sustainable development of the construction industry.



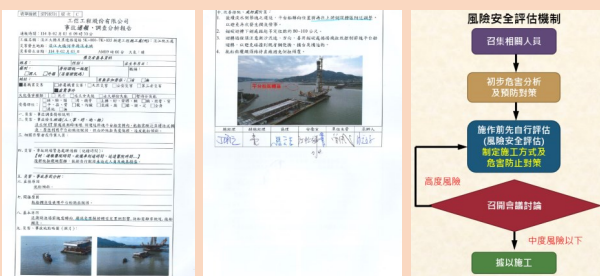
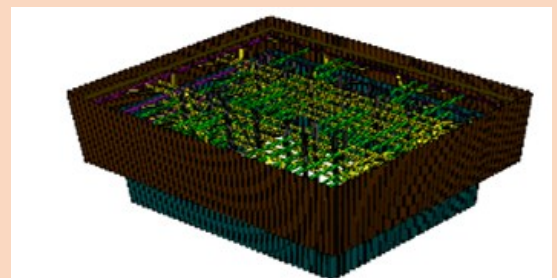
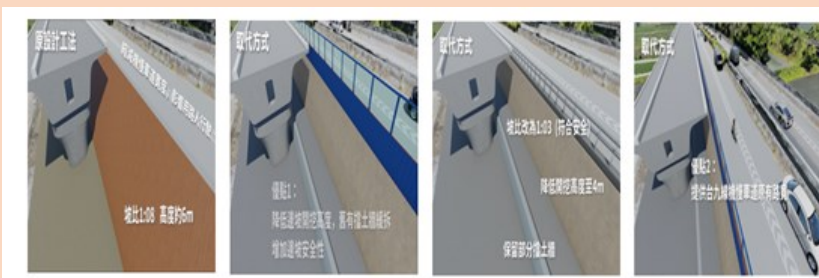
Workplace Safety and Health Experience Camp Visit for Colleges and Universities (Tamjiang Bridge)



## Hazard identification, risk assessment and accident investigation

GRI 403-2

The company uses BIM technology through professional engineers to conduct hazard awareness and risk assessments for high-wind operations, and propose countermeasures to improve the safety and efficiency of the construction site, reduce the waste of manpower and resources, and enhance project quality and competitiveness. The whole process of bridge construction is dynamically simulated, and the construction process that originally needs to be realized in the real scene is pre-realized in the digital virtual world, which can minimize the chance of errors during the real construction process of the bridge and ensure the smooth progress of the construction.



In order to reduce injuries and risks after an accident, Gongxin has established a complete accident investigation process. When an accident occurs, an investigation will be initiated according to the accident notification and investigation management procedures, and the investigation will be completed within the deadline, and improvement measures will be taken based on the investigation results; prevention A similar accident happened again.

It is a Category D dangerous workplace. In order to reduce the probability of construction accidents, the pre-construction workplace safety assessment was conducted to formulate countermeasures for high-risk operations to ensure the safety of every employee.

### occupational diseases

Our workers with high incidence and high risk of occupational-related diseases, such as welders, may suffer from welder pneumoconiosis, manganese poisoning and eye diseases caused by arc light. The company includes issues related to health and safety: 1. Occupational Safety and Health Committee. 2. Occupational safety and health agreement organization meeting.



## Occupational injury (Taiwan) number, type of injury and work injury rate:

GRI 403--9、403-10

| All construction sites and head office | Occupational injuries | damage type                          | Incapacitating injury frequency | Disabling injury severity rate | Comprehensive injury index | Absence rate (%) |
|----------------------------------------|-----------------------|--------------------------------------|---------------------------------|--------------------------------|----------------------------|------------------|
| 2025 year                              | 1                     | temporarily completely incapacitated | 0.35                            | 1.76                           | 0.03                       | 7.06             |
| 2024 year                              | 1                     | temporarily completely incapacitated | 0.68                            | 5                              | 0.06                       | 13.51            |
| 2023 year                              | 1                     | temporarily completely incapacitated | 0.95                            | 7                              | 0.08                       | 19.09            |

| year | major occupational disaster | Total shutdown |
|------|-----------------------------|----------------|
| 2025 | 0 piece                     | 0 piece        |
| 2024 | 0 piece                     | 0 piece        |
| 2023 | 1 piece                     | 0 piece        |

| Occupational disaster target | 2025 Target                | Actual events in 2025 | achieve ✓ ; Not achieved ✗ | Reason not reached | action plan |
|------------------------------|----------------------------|-----------------------|----------------------------|--------------------|-------------|
| Zero occupational disaster   | Zero occupational disaster | 1                     | ✗                          | Note 1             | Note 1      |

Note 1: In 2025, the total accumulated work hours amounted to 2,834,424. There was one occupational injury incident resulting in temporary total disability, with 5 days of lost time. Statistical analysis shows a Disabling Injury Frequency Rate (FR) of 0.35, a Disabling Injury Severity Rate (SR) of 1.76, a Frequency-Severity Index (FSI) of 0.03, and an Injury Rate (IR) of 7.06. Compared to 2024, the FR dropped from 0.68 to 0.35, the SR from 5.00 to 1.76, and the FSI from 0.06 to 0.03, demonstrating the gradual effectiveness of various occupational health and safety management measures. No incidents requiring a mandatory full work stoppage by competent authorities have occurred over the past three years. Moving forward, the Company will continue to strengthen construction site safety management, contractor management, and occupational health and safety training, striving to achieve the goals of zero major occupational disasters and zero work stoppages.

### 2025 Occupational safety and health recognized

| Award range                                                                                             | Awards                                                                                                                                                                                                                                                                                                                | photo |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Tamkang Construction Office (New construction of Tamkang Bridge and its connecting roads 5K+000~7K+035) | 19th Golden Safety Award for Outstanding Engineering Projects – Special Distinction, Highway Bureau Northern Region Construction Office – Occupational Safety Model, 14th New Taipei City Industrial Safety Award – Special Distinction, 2025 New Taipei City Award for Excellence in Occupational Safety and Health. |       |



## Social participation and charity feedback

The construction industry itself is a highly socially involved business. We mainly undertake public projects. The completion of a public project, especially transportation construction, can not only balance regional development, activate the economy of remote areas, but also channel and avoid population. Excessive concentration, unbalanced industrial and economic development. In addition, the construction industry can also promote the development of related industries, because the supply chain has a great correlation effect, as we mentioned earlier in the chapter on corporate governance-supply chain management (P47), which belong to the basic engineering, structural engineering, and structural engineering of the construction industry. Decoration engineering, electrical and mechanical engineering, and engineering design are respectively associated with the steel industry, steel bar industry, cement industry, steel bar industry, cement industry, electrical and mechanical industry, engineering consultants, and architects. The vigorous promotion of public works can help them. The development of upstream and downstream industries stimulated the economy and promoted the recovery of all industries.

### Professional participation in public construction

| category            | project name                                                                                                                  | Contribution to the public                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Civil Engineering   | Taichung Power Plant's new gas-fired unit plans to recycle water pumping machine room and underdrain construction             | Key points of this project: Soil and water conservation works, connecting bridge around the port, pumping machine room (mainly divided into upper and lower structures), cooling circulating water underdrain engineering (including water inlet underdrain, leveling tower, staggered section and outlet underdrain), cable culvert Engineering, cleaning and restoration work, supply and installation of hydraulic machinery and equipment, supply and installation of overhead crane equipment for pumping machine rooms, agency fees for fire-fighting equipment and technician visas, seabed dredging, etc.<br><br>Contribution after completion:<br>1. Replace coal-fired power generation and reduce air pollution.<br>2. Energy saving and carbon reduction. |
| Harbor Engineering  | Public facilities and permanent revetment and S04~S05 wharf project of Taipei Gangnan Wharf reclamation area                  | In line with the national policy task of developing offshore wind power, green energy has a relatively low impact on the environment and is of great help to environmental protection.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| bridge engineering  | Provincial Line 9 212K+800~214K+685 Papaya Creek Bridge Reconstruction Project (including agency project contracting)         | Engineering Content:<br>Major engineering projects include roads, drainage, bridges, retaining walls, landscaping, lighting pipelines and signal engineering works.<br>contribute:<br>It is expected that the road width will be widened and the existing Papaya Creek Bridge will be demolished and rebuilt. Road widening improves the safety and convenience of road users, and the demolition and reconstruction of old bridges also improves road safety.                                                                                                                                                                                                                                                                                                        |
| Railway engineering | Huadong area railway double-track electrification plan CB02 bid is restored to Ruisui civil engineering and track engineering | Complete the electrification and double-tracking of the Huadong Railway to increase the passenger load factor, reduce air pollution, and promote the development of the local tourism industry.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| category             | project name                                                                                                                                                                | Contribution to the public                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bridge engineering   | New construction of Tamkang Bridge and its connecting roads 5K+000~7K+035                                                                                                   | <p>1. The main span of the Tamkang Bridge is 450 meters. It is currently the largest single-tower asymmetric cable-stayed bridge in the world. It can reflect the vastness of the Tamsui Estuary and the magnificence of natural scenery and provide it to the "Danhai" under construction. Used by the "Jinggui" Bali extension line.</p> <p>2. A bicycle lane is set on the bridge and connected in series with the Wuzaiwei bicycle lane, allowing cyclists and pedestrians to go on the bridge, becoming the first bridge in Taiwan with light rail, road, and bicycle lanes.</p> <p>3. After the completion of the Tamkang Bridge, Bali and Tamsui drive can save nearly half an hour, increase traffic convenience and reduce traffic jams.</p> <p>4. Provide the public with a brand-new viewing terrace.</p> |
| Harbor Engineering   | Dredging Project for the Anchorage Area of Qianzhen Fishing Harbor and Marine Disposal Project for Dredged Material from the Recreational Waters of Xingda Fishing Harbor   | The scope of this project mainly covers the dredging of waterways, boat seats, and harbor basins in the southern half of the Qianzhen Fishing Port. Dredging of long-term sedimentation will make the operation of the port area smoother and also contribute to environmental protection. Dredging operations at Xingda Fishing Harbor primarily targeted the recreational waters north of the harbor; the dredged sediment underwent debris removal before being disposed of via marine dumping—measures that facilitated smoother harbor operations while simultaneously addressing environmental protection needs.                                                                                                                                                                                               |
| MRT project          | Y19 (exclusive) ~ Y20 (inclusive) civil engineering and water and electricity environmental control section standard project of the northern ring section of the ring line  | Connect to the viaduct tail track on the north side of the Circular Line New Taipei Industrial Park Station (Y19 Station), go northbound along Wugong Road, transfer to Wuquan Road eastbound, cross the Erchong Floodway to the side of East Dredge Road, and follow National Highway 1 No. 1 goes eastbound, turns to Siwei Road and goes northbound. After crossing the Zhongshan Expressway, it connects to the Y20 station (inclusive) on Zhongshan 1st Road, Luzhou District. After opening to traffic, it can shorten the riding distance of the MRT system and disperse the transportation volume, allowing the public to Enjoy safer, more convenient and more comfortable transportation.                                                                                                                  |
| MRT project          | Kaohsiung Metropolitan Area Mass Rapid Transit System Metropolitan Line (Yellow Line) YC03 standard civil engineering, facility electromechanical and track turnkey project | The project is located along the Fengshan Chishan Area, Fengshan Administrative Center, Fengshan High School and Weiwuying Art Center. It is open to traffic at Y17 Station, which transfers to Taiwan Railway Zhengyi Station, and Y18 Station, which transfers to Orange Line O10 Station. In the future, it will greatly shorten people's commuting travel time, expand the living area of urban residents, and let people feel safe, reliable, convenient and comfortable transportation.                                                                                                                                                                                                                                                                                                                        |
| MRT project          | Kaohsiung Metropolitan Area Mass Rapid Transit System Metropolitan Line (Yellow Line) YC02 standard civil engineering, facility electromechanical and track turnkey project | This project will pass through Kaohsiung University of Science and Technology and Kaohsiung Institute of Technology, and will connect with the light rail at Y8 Station and C28 Station. After the project is opened to traffic, it will greatly shorten the commuting time of the public, expand the living space of urban residents, and allow the public to experience safe, reliable, convenient and comfortable transportation.                                                                                                                                                                                                                                                                                                                                                                                 |
| construction project | Air Force H007 Project                                                                                                                                                      | Assist in national defense construction in the eastern part of the country.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

## Professional participation in societies, associations, and associations

With a background in engineering, we have been actively participating in professional academic association organizations. In 2025, We will participate in a total of 22 associations and 3 committees. To help the associations run smoothly, we have invested a total of 498,600 yuan in advertising fees, membership fees and sponsorship fees.

| Society name                                                                                  | Director                                                                                   |
|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| Taiwan Comprehensive Construction Industry Association                                        | Chen ,huang-ming (Honorary Chairman), Chiang,chi-ching (Convener of the Supervisory Board) |
| National Federation of Construction Engineering Industry Association of the Republic of China | Chiang,chi-ching (Executive Director)                                                      |
| China Civil and Hydraulic Engineering Society                                                 |                                                                                            |
| Taiwan Institute of Concrete                                                                  |                                                                                            |
| Taipei City builds a surplus earth and stone resource disposal business trade association     |                                                                                            |
| The Republic of China Construction Management Association                                     | Chen, yau-wei (director)                                                                   |
| Taiwan Electrical Engineering Industry Association                                            |                                                                                            |
| Taiwan Refrigeration and Air-Conditioning Engineering Industry Association                    |                                                                                            |
| Taiwan Water Pipe Engineering Industry Association                                            |                                                                                            |
| Marine and Underwater Technology Association of the Republic of China                         |                                                                                            |
| New Taipei City Civil Engineers Association                                                   |                                                                                            |
| Chinese Society of Engineers                                                                  |                                                                                            |
| The Geotechnical Society of the Republic of China                                             |                                                                                            |
| Taiwan Civil Engineers Association                                                            |                                                                                            |
| Taipei Civil Engineers Association                                                            |                                                                                            |
| Taiwan Rail Engineering Society                                                               |                                                                                            |
| Republic of China Tunnel Association                                                          |                                                                                            |
| Republic of China Road Association                                                            |                                                                                            |
| Republic of China Arbitration Association                                                     | Chen ,huang-ming (executive director)                                                      |
| Employment Service Professionals Association of the Republic of China                         | Chu wei kuo (Chairman)                                                                     |
| Taiwan Power Industry Association                                                             |                                                                                            |
| Taiwan Post-Tensioning Association                                                            |                                                                                            |
| Taipei City Government Construction Industry Review Committee                                 | Li kuei chung (Committee member)                                                           |
| Taipei City Government Review Committee on Building Dispute Cases                             | Li kuei chung (Committee member)                                                           |
| Taichung District Court – Labor Dispute Mediation Committee                                   | Li kuei chung (Committee member)                                                           |



In 2025, we deployed over 500 person-visits of manpower to facilitate site visits by various entities to projects undertaken by our company, reaching more than 110 government agencies, schools, and organizations.



Visit by the EMCA Master's Program Cohort from the Department of Civil Engineering, National Taiwan University



Visit by the Hydraulic Engineering Technicians Association



Visit to the Tamkang Bridge by Sinotech Engineering Consultants, Ltd.



Workplace Safety and Health Experience Camp for Colleges and Universities



Visit by the Railway Bureau



Visit by the Rapid Transit Bureau





## Social Assistance



We promote the program to help disadvantaged groups every year. In 2025, we will participate in the "Send Love to Africa - Collection of Used Clothes, School Bags and Used Shoes". Since 2014, our company has participated in this activity and has given away more than 700 pairs of shoes, except for used shoes. In addition, in recent years, it has also increased the collection of used school bags and old clothes, hoping to spread love and send love to Africa.

**2025** 如果用舊書包、舊鞋、舊衣，  
能夠拯救  
或改變別人的命運。  
你願意嗎？

**工信工程幫助弱勢族群計畫-  
送愛到非洲·書包、舊鞋和舊衣募集計畫**

**支持舊鞋、救命！我們希望讓孩子們臉上再次綻放笑容**

在東非，超過百萬人口住在深受「沙蚤」威脅的區域。沙蚤寄生於人，導致皮膚紅腫潰爛，嚴重時甚至影響性命。當人們無鞋可穿，問題便更顯嚴重。沙蚤並非無藥可醫，但只要人的雙腳與土地直接接觸，就容易反覆遭受感染。只要一雙合腳的鞋子，便能遠離沙蚤危害，請幫助他們，讓他們的生活變美好！

請欲捐贈者將下列物資交給各工地行政，工地並於 8/18(一)下班前送至總公司給行政部彙整，逾時不收，敬請大家多多響應與配合！

【注意事項】

【童鞋】：十二歲以下童鞋最迫切需要。

【舊鞋】：需品質堪用之男鞋、女鞋(平底包鞋為主)，無破洞、磨損、裂痕、脫皮、氧化等狀況。(不收：拖鞋、涼鞋、高跟鞋、厚底鞋、內增高鞋、長靴、雪靴、雨鞋、布希鞋。)

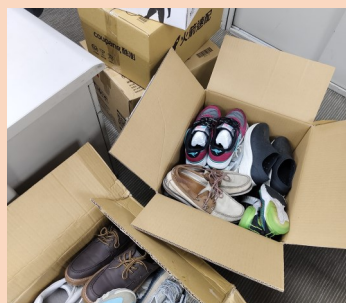
【舊衣】：以夏季衣物為主(衣服褲子大人小孩皆可)內衣褲、襪子、迷你裙、超短熱褲不收)

【書包】：畢業書包，以及其他可放入 A4 尺寸之各式包(環保袋、不織布、硬殼包、拉桿包不收)。

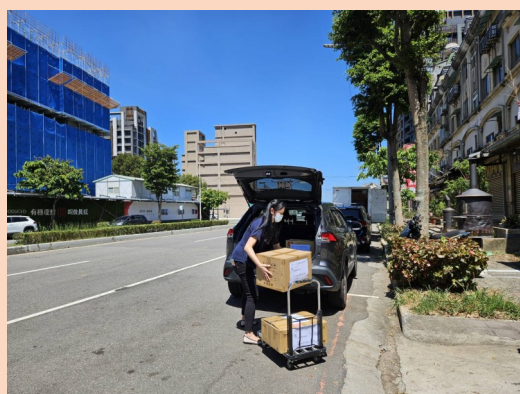
### Publicity production



### Collection of used shoes, clothes and schoolbags



### Packing



In 2025, we will drive the collected supplies to the Bethlehem warehouse in person.



Sending love to Africa, old shoes save lives

Event URL:

<http://www.step30.org/>

For our 2025 plan to help disadvantaged groups, please scan the

QR Code

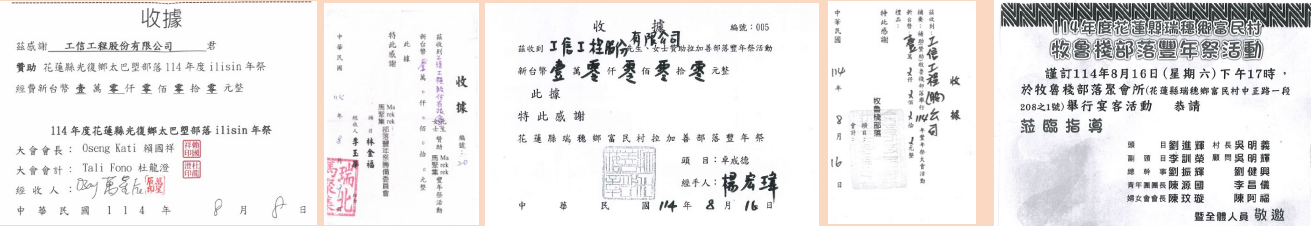






Fostering Community Harmony: Sponsoring the Tribal Harvest Festival

Sponsorship of the 2025 Hualien Tribal Harvest Festival:



Fostering Good Neighborly Relations and Leading the Way in Disaster Relief: Flood Relief and Recovery Efforts Following the Mata'an Levee Breach in Hualien's Guangfu Township

In September 2025, the powerful Typhoon "Huajiasha" caused the overflow of a landslide dam on Mata'an Creek, severely impacting the downstream township of Guangfu. Following the disaster, local infrastructure and the lives of residents were heavily affected.

| 鐵道局花東雙軌計畫廠商協助光復鄉清理家園動員情形統計表 |      |        |           |    |    |     |     |                |        |         |            |
|-----------------------------|------|--------|-----------|----|----|-----|-----|----------------|--------|---------|------------|
| 廠商名稱                        | 標案名稱 | 日期     | 動員車輛 (車次) |    |    |     |     | 動員人數(含駕駛) [人日] |        | 清理戶數/情形 |            |
|                             |      |        | 卡車        | 水車 | 吊車 | 小山頭 | 挖土機 | 無人機            | 工程師/技師 |         | 工人(含駕駛、移工) |
| 工務                          |      | 9月23日  |           |    |    |     |     |                |        |         |            |
|                             |      | 9月24日  |           |    |    |     |     |                |        |         |            |
|                             |      | 9月25日  |           |    |    |     |     |                |        |         |            |
|                             |      | 9月26日  | 1         | 1  |    |     |     |                | 7      | 32      |            |
|                             |      | 9月27日  | 2         | 1  |    | 1   | 4   |                | 8      | 48      |            |
|                             |      | 9月28日  | 2         | 1  |    |     | 4   |                | 7      | 28      |            |
|                             |      | 9月29日  | 2         | 1  |    |     | 2   |                | 8      | 35      |            |
|                             |      | 9月30日  | 2         | 1  |    |     | 2   |                | 6      | 28      |            |
|                             |      | 10月01日 | 2         | 2  |    |     | 5   |                | 5      | 24      |            |
|                             |      | 10月02日 | 5         | 2  |    |     | 5   |                | 5      | 27      |            |
|                             |      | 10月03日 | 4         | 1  |    |     | 4   |                | 1      | 10      |            |
|                             |      | 10月04日 | 4         | 1  |    |     | 4   |                | 1      | 10      |            |
|                             |      | 10月05日 | 7         | 1  |    |     | 5   |                | 1      | 14      |            |
|                             |      | 10月06日 | 7         | 1  |    |     | 5   |                | 1      | 14      |            |
|                             |      | 10月07日 | 7         | 1  |    |     | 5   |                | 1      | 14      |            |
|                             |      | 10月08日 | 6         | 1  |    | 1   | 6   |                | 1      | 15      |            |
|                             |      | 10月09日 | 6         | 1  |    | 1   | 7   |                | 1      | 15      |            |
|                             |      | 10月10日 | 1         | 1  |    | 1   | 4   |                | 1      | 8       |            |
|                             |      | 10月11日 | 1         | 1  |    | 1   | 3   |                | 1      | 7       |            |
|                             |      | 10月12日 | 2         | 1  |    | 1   | 3   |                | 1      | 8       |            |
|                             |      | 10月13日 | 3         | 1  |    | 1   | 3   |                | 1      | 8       |            |
|                             |      | 10月14日 | 2         | 1  |    |     | 2   |                | 1      | 6       |            |
| 小計                          |      |        | 66        | 21 | 0  | 6   | 73  | 0              | 58     | 351     |            |

Our company immediately activated its emergency response mechanism, deploying professional teams to assist with environmental cleanup, facility repairs, and other support operations, aiming to alleviate the burden on affected residents and accelerate the return to normalcy. From September 26 to October 14, 2025, we contributed to recovery efforts on a pro bono basis, mobilizing 166 pieces of machinery and vehicles and providing 409 instances of personnel support.



Support the development of domestic art and culture

In addition to its core business operations, Kung Shin is a strong supporter of the domestic arts and cultural sector. Beyond encouraging the formation of cultural clubs, the company has organized competitions for engineering-related drawing and photography. Furthermore, we collaborate with professional photographers for every project to regularly document construction progress through still photography, videos, and animations. We also encourage employees to develop skills in photography, aerial imaging, video production, and editing, thereby fostering the growth of domestic photographic art and culture.

Since 1992, Kung Shin has engaged professional domestic film and video specialists to handle project documentation, as well as the production of corporate promotional films, documentaries, and time-lapse photography. The cumulative results of these efforts up to the end of 2025 are summarized below:

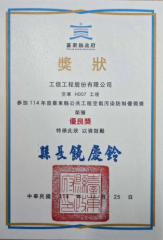
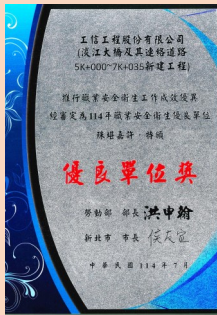
| For               |           | invest                                                                                                                        | output                                                                                                     | influence                                                                                                                                                                                                                        |
|-------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Indicator results | cash      | Total cash investment: NT\$29,380 (thousand)                                                                                  | 1.17 finished videos                                                                                       | The number of people affected exceeded 10,000 (including the number of people who viewed the tender briefing for the owner, the partners, the employees, and the number of people who viewed it when it was uploaded to youtube) |
|                   | time      | More than 20 years of investment                                                                                              | 2. 3 engineering animations                                                                                |                                                                                                                                                                                                                                  |
|                   | man-power | An average of 5 people (company employees) are invested each year.<br>An average of 3-5 manufacturers are invested each year. | 3. 76 time-lapse videos<br>4. Company profile and 7 promotional videos<br>5. 37 project documentary videos |                                                                                                                                                                                                                                  |

## Volunteer worker's leave

We have planned the establishment of "Volunteer Leave", revised the leave provisions of the company's "Work Rules", and added "Volunteer Leave" to meet actual needs.

Anyone who participates in public welfare activities organized by government-registered social service, public welfare and charity organizations, the service targets must be public welfare-oriented, and can accumulate service hours based on the service certificate issued by the public welfare organization, and each eight hours can be exchanged for one day. "Volunteer leave" is limited to sixteen hours per person per year and must be taken before the end of each year. Although no employees have taken volunteer leave in 2025, we actively encourage employees to participate in social services and charity activities.

## Honored in 2025

| project                         | Awards                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Certificate or Medal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (E)<br>environmental protection | 1. Certified by Tianxia Magazine, it complies with the "Paris Agreement" label that the temperature rise will not exceed 1.5 °C.<br>2. Taitung County Award for Excellence in Air Pollution Control for Public Works.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| (S)<br>society                  | 1. 19th Golden Safety Award for Outstanding Engineering Projects – Special Distinction (Danjiang Bridge Project)<br>2. 2025 Model for Occupational Safety (Danjiang Bridge Project)<br>3. New Taipei City Industrial Safety Award – Special Distinction (Danjiang Bridge Project)<br>4. 2025 Award for Excellence in Occupational Safety and Health (Danjiang Bridge Project)<br>5. Certificate of Appreciation for Recruitment – National Taiwan Ocean University<br>6. Certificate of Appreciation – Rotary Club (Site Visit; please refer to page 109 for other visit-related certificates)<br>7. Certificate of Appreciation – Ministry of the Interior (Recovery work for the Mata'an landslide dam disaster)<br>8. Glass Art Trophy – Ministry of the Interior (Recovery work for the Mata'an landslide dam disaster) |    <br>    |
| (G)<br>Governance               | 1. 2025 TCSA Taiwan Enterprise Sustainability Report Award - Gold Award<br>2. 2025 1111 Job Bank Happy Enterprise - Gold Award<br>3. 25th Public Construction Golden Quality Award – Special Excellence (Danjiang Bridge Project)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                              |

## Appendix GRI Content Index

Kung Sing Engineering has referred to the GRI Guidelines to report the information quoted in the GRI Content Index for the period from January 1, 2024 to December 31, 2024.

Disclosure status: V Full disclosure, O Partial disclosure, Δ Not applicable, X Not disclosed

| Index number                                                                                                                                                  | Narrate                                                                 | Reveal the situation | Corresponding chapter                                                                                                                                                                                                       | page number                                                                                  | Note                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|
| GRI 1 Basics: Only introduces the purpose and system of GRI reporting, setting key concepts, requirements and principles that all organizations must abide by |                                                                         |                      |                                                                                                                                                                                                                             |                                                                                              |                                   |
| GRI 2: General Disclosure 2021                                                                                                                                |                                                                         |                      |                                                                                                                                                                                                                             |                                                                                              |                                   |
| Organization and Reporting Practices                                                                                                                          |                                                                         |                      |                                                                                                                                                                                                                             |                                                                                              |                                   |
| 2-1                                                                                                                                                           | Organization Details                                                    | V                    | Sustainable Operation-About Kung Sing                                                                                                                                                                                       | <a href="#">P7-P10</a>                                                                       |                                   |
| 2-2                                                                                                                                                           | Entities Included in Organizational Sustainability Reports              | V                    | Sustainable Operation-About Kung Sing                                                                                                                                                                                       | <a href="#">P9</a>                                                                           | Taking Kung Sing as the main body |
| 2-3                                                                                                                                                           | Coverage period, frequency and contact person                           | V                    | Sustainability - About this report                                                                                                                                                                                          | <a href="#">P5</a>                                                                           |                                   |
| 2-4                                                                                                                                                           | Information Reorganization                                              | V                    | Sustainability - About this report                                                                                                                                                                                          | <a href="#">P5</a>                                                                           | P5 、 P105                         |
| 2-5                                                                                                                                                           | External Assurance/Assurance                                            | V                    | Sustainability - About this report                                                                                                                                                                                          | <a href="#">P5</a>                                                                           |                                   |
| Activities and Workers                                                                                                                                        |                                                                         |                      |                                                                                                                                                                                                                             |                                                                                              |                                   |
| 2-6                                                                                                                                                           | Activities, value chains and other business relationships               | V                    | Sustainable Operation-About Kung Sing<br>Corporate Governance - Supply Chain Management                                                                                                                                     | <a href="#">P9-P10</a> 、<br><a href="#">P47-P51</a>                                          |                                   |
| 2-7                                                                                                                                                           | staff                                                                   | V                    | Happy Workplace and Social Integration-<br>Employee Care and Welfare                                                                                                                                                        | <a href="#">P91-93</a>                                                                       |                                   |
| 2-8                                                                                                                                                           | non-employee worker                                                     | V                    | Happy Workplace and Social Integration-<br>Employee Care and Welfare                                                                                                                                                        | <a href="#">P91-93</a>                                                                       |                                   |
| Governance                                                                                                                                                    |                                                                         |                      |                                                                                                                                                                                                                             |                                                                                              |                                   |
| 2-9                                                                                                                                                           | Governance Structure and Composition                                    | V                    | Corporate Governance - Board Operations and Operations                                                                                                                                                                      | <a href="#">P30-38</a>                                                                       |                                   |
| 2-10                                                                                                                                                          | Nomination and Selection of the Highest Governance Unit                 | V                    | Corporate Governance - Board Operations and Operations                                                                                                                                                                      | <a href="#">P30</a>                                                                          |                                   |
| 2-11                                                                                                                                                          | chairman of the highest governing body                                  | V                    | Corporate Governance - Board Operations and Operations                                                                                                                                                                      | <a href="#">P30</a>                                                                          |                                   |
| 2-12                                                                                                                                                          | The role of the highest governance body in overseeing impact management | V                    | Sustainable Operation-Sustainable Development Strategy and Performance<br>Sustainable operation-stakeholder negotiation<br>Corporate Governance - Board Operations and Operations<br>Corporate Governance - Risk Management | <a href="#">P13</a><br><a href="#">P24-P25</a><br><a href="#">P30</a><br><a href="#">P52</a> |                                   |
| 2-13                                                                                                                                                          | Head of Shock Management                                                | V                    | Sustainable Operation-Sustainable Development Strategy and Performance<br>Corporate Governance - Board Operations and Operations                                                                                            | <a href="#">P13</a><br><a href="#">P30</a>                                                   |                                   |
| 2-14                                                                                                                                                          | The role of the highest governance body in sustainable reporting        | V                    | Sustainable Operation-Sustainable Development Strategy and Performance                                                                                                                                                      | <a href="#">P13</a>                                                                          |                                   |
| 2-15                                                                                                                                                          | conflict of interest                                                    | V                    | Corporate Governance - Board Operations and Operations                                                                                                                                                                      | <a href="#">P32</a> 、<br><a href="#">P36</a>                                                 |                                   |



Disclosure status: V Full disclosure, O Partial disclosure, △ Not applicable, X Not disclosed

| Index number                  | Narrate                                               | Reveal the situation | Corresponding chapter                                                                                                                                                                                                                             | page number                                                                              | Note                      |
|-------------------------------|-------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|---------------------------|
| 2-16                          | Communicate key milestones                            | V                    | Corporate Governance - Board Operations and Operations                                                                                                                                                                                            | <a href="#">P32</a>                                                                      |                           |
| 2-17                          | Crowd Intelligence of the Supreme Governance Unit     | V                    | Corporate Governance - Board Operations and Operations                                                                                                                                                                                            | <a href="#">P30</a> · <a href="#">P34</a>                                                |                           |
| 2-18                          | Performance Evaluation of the Highest Governance Unit | V                    | Corporate Governance - Board Operations and Operations                                                                                                                                                                                            | <a href="#">P33</a>                                                                      |                           |
| 2-19                          | salary policy                                         | V                    | Corporate Governance - Board Operations and Operations                                                                                                                                                                                            | <a href="#">P35-36</a>                                                                   |                           |
| 2-20                          | Salary Decision Process                               | V                    | Board of Directors Governance - Board of Directors Operation and Operating Status                                                                                                                                                                 | <a href="#">P35-36</a>                                                                   |                           |
| 2-21                          | Annual Total Compensation Ratio                       | V                    | Happy Workplace and Social Integration-Employee Care and Welfare                                                                                                                                                                                  | <a href="#">P93</a>                                                                      |                           |
| Strategy, Policy and Practice |                                                       |                      |                                                                                                                                                                                                                                                   |                                                                                          |                           |
| 2-22                          | Statement of Sustainability Strategy                  | V                    | Sustainable Operation - Chairman's Message                                                                                                                                                                                                        | <a href="#">P7</a>                                                                       |                           |
| 2-23                          | policy commitment                                     | V                    | Sustainable Operation-Sustainable Development Strategy and Performance                                                                                                                                                                            | <a href="#">P14</a>                                                                      |                           |
| 2-24                          | Incorporate policy commitments                        | V                    | Sustainable Operation-Sustainable Development Strategy and Performance<br>Corporate Governance - Major Topic Management<br>Environmental friendliness - major theme management<br>Happy Workplace and Social Integration - Major Theme Management | <a href="#">P14</a><br><a href="#">P29</a><br><a href="#">P63</a><br><a href="#">P83</a> |                           |
| 2-25                          | Procedures for Remediating Negative Shocks            | V                    | Sustainable operation-stakeholder negotiation<br>Corporate Governance-Integrity, Transparency and Law Compliance                                                                                                                                  | <a href="#">P24</a><br><a href="#">P60</a>                                               |                           |
| 2-26                          | Mechanisms for seeking advice and raising concerns    | V                    | Sustainable operation-stakeholder negotiation<br>Corporate Governance-Integrity, Transparency and Law Compliance                                                                                                                                  | <a href="#">P24</a><br><a href="#">P60</a>                                               |                           |
| 2-27                          | Compliance                                            | V                    | Corporate Governance-Integrity, Transparency and Law Compliance                                                                                                                                                                                   | <a href="#">P60</a>                                                                      |                           |
| 2-28                          | Membership of public associations                     | V                    | Happy workplace and social integration - social participation and public welfare feedback                                                                                                                                                         | <a href="#">P108</a>                                                                     |                           |
| Stakeholder negotiation       |                                                       |                      |                                                                                                                                                                                                                                                   |                                                                                          |                           |
| 2-29                          | Stakeholder negotiation policy                        | V                    | Sustainable operation-stakeholder negotiation                                                                                                                                                                                                     | <a href="#">P19</a>                                                                      |                           |
| 2-30                          | group agreement                                       | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights                                                                                                                                                                              | <a href="#">P84</a>                                                                      | No group agreement signed |

Disclosure status: V Full disclosure, O Partial disclosure, △ Not applicable, X Not disclosed

| Index number                                 | Narrate                                                                                                            | Reveal the situation | Corresponding chapter                                                                                            | page number                                | Note                                        |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------|
| <b>GRI 3: Material themes 2021</b>           |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| 3-1                                          | Process for Determining Material Themes                                                                            | V                    | Sustainable operation-stakeholder negotiation                                                                    | <a href="#">P19</a>                        |                                             |
| 3-2                                          | List of Major Topics                                                                                               | V                    | Sustainable operation-stakeholder negotiation                                                                    | <a href="#">P21</a>                        |                                             |
| economic performance                         |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| <b>GRI 3: Material themes</b>                |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| 3-3                                          | Major Theme Management                                                                                             | V                    | Corporate Governance - Major Topic Management<br>Happy Workplace and Social Integration - Major Theme Management | <a href="#">P29</a><br><a href="#">P83</a> |                                             |
| <b>GRI 201 : Economic Performance 2016</b>   |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| 201-1                                        | Direct economic value generated and distributed.                                                                   | V                    | Corporate Governance - Board Operations and Operations                                                           | <a href="#">P43-46</a>                     |                                             |
| 201-2                                        | Financial implications and other risks and opportunities for the organization' s activities due to climate change. | V                    | Corporate Governance - Risk Management                                                                           | <a href="#">P54-58</a>                     |                                             |
| 201-3                                        | Defined benefit plan obligations and other retirement plans                                                        | V                    | Happy Workplace and Social Integration-Employee Care and Welfare                                                 | <a href="#">P86</a>                        |                                             |
| 201-4                                        | Financial assistance received from government.                                                                     | V                    | Corporate Governance - Board Operations and Operations                                                           | <a href="#">P44</a>                        | No financial assistance from the government |
| market status                                |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| <b>GRI 3: Material themes 2021</b>           |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| 3-3                                          | Major Theme Management                                                                                             | V                    | Happy Workplace and Social Integration - Major Theme Management                                                  | <a href="#">P83</a>                        |                                             |
| <b>GRI 202: Market Presence 2016</b>         |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| 202-1                                        | Ratios of standard entry level wage by gender compared to local minimum wage                                       | V                    | Happy Workplace and Social Integration-Employee Care and Welfare                                                 | <a href="#">P93</a>                        |                                             |
| 202-2                                        | Proportion of senior management hired from the local community                                                     | V                    | Happy Workplace and Social Integration-Employee Care and Welfare                                                 | <a href="#">P93</a>                        |                                             |
| indirect economic shock                      |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| <b>GRI 3: Material themes 2021</b>           |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| 3-3                                          | Major Theme Management                                                                                             | V                    | Happy Workplace and Social Integration - Major Theme Management                                                  | <a href="#">P83</a>                        |                                             |
| <b>GRI 203: Indirect economic shock 2016</b> |                                                                                                                    |                      |                                                                                                                  |                                            |                                             |
| 203-1                                        | Development and impact of infrastructure investment and support services                                           | V                    | Happy workplace and social integration - social participation and public welfare feedback                        | <a href="#">P106-107</a>                   |                                             |
| 203-2                                        | Significant indirect economic shock                                                                                | V                    | Happy workplace and social integration - social participation and public welfare feedback                        | <a href="#">P110-112</a>                   |                                             |

Disclosure status: V Full disclosure, O Partial disclosure, Δ Not applicable, X Not disclosed

| Index number                                    | Narrate                                                                         | Reveal the situation | Corresponding chapter                                           | page number         | Note |
|-------------------------------------------------|---------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------|---------------------|------|
| Procurement Practices                           |                                                                                 |                      |                                                                 |                     |      |
| <b>GRI 3: Material themes 2021</b>              |                                                                                 |                      |                                                                 |                     |      |
| 3-3                                             | Major Theme Management                                                          | V                    | Corporate Governance - Major Topic Management                   | <a href="#">P29</a> |      |
| <b>GRI 204 : purchase practice 2016</b>         |                                                                                 |                      |                                                                 |                     |      |
| 204-1                                           | Proportion of spending on local suppliers                                       | V                    | Corporate Governance - Supply Chain Management                  | <a href="#">P48</a> |      |
| Anti-corruption                                 |                                                                                 |                      |                                                                 |                     |      |
| <b>GRI 3: Material themes 2021</b>              |                                                                                 |                      |                                                                 |                     |      |
| 3-3                                             | Major Theme Management                                                          | V                    | Corporate Governance - Major Topic Management                   | <a href="#">P29</a> |      |
| <b>GRI 205 : Anti-Corruption 2016</b>           |                                                                                 |                      |                                                                 |                     |      |
| 205-1                                           | Operations assessed for risks related to corruption                             | V                    | Corporate Governance- Integrity Management and Legal Compliance | <a href="#">P60</a> |      |
| 205-2                                           | Communication and training about anti-corruption policies and procedures        | V                    | Corporate Governance- Integrity Management and Legal Compliance | <a href="#">P60</a> |      |
| 205-3                                           | Confirmed incidents of corruption and actions taken                             | V                    | Corporate Governance- Integrity Management and Legal Compliance | <a href="#">P60</a> |      |
| Anticompetitive                                 |                                                                                 |                      |                                                                 |                     |      |
| <b>GRI 3: Material themes 2021</b>              |                                                                                 |                      |                                                                 |                     |      |
| 3-3                                             | Major Theme Management                                                          | V                    | Corporate Governance - Major Topic Management                   | <a href="#">P29</a> |      |
| <b>GRI 206 : Anti-Competitive Behavior 2016</b> |                                                                                 |                      |                                                                 |                     |      |
| 206-1                                           | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | V                    | Corporate Governance- Integrity Management and Legal Compliance | <a href="#">P60</a> |      |
| Pay taxes                                       |                                                                                 |                      |                                                                 |                     |      |
| <b>GRI 3: Material themes 2021</b>              |                                                                                 |                      |                                                                 |                     |      |
| 3-3                                             | Major Theme Management                                                          | V                    | Corporate Governance - Major Topic Management                   | <a href="#">P29</a> |      |
| <b>GRI 207 : Anti-Competitive Behavior 2018</b> |                                                                                 |                      |                                                                 |                     |      |
| 207-1                                           | Tax method                                                                      | V                    | Corporate Governance - Board Operations and Operations          | <a href="#">P37</a> |      |
| 207-2                                           | Tax governance and control and risk management                                  | V                    | Corporate Governance - Board Operations and Operations          | <a href="#">P39</a> |      |
| 207-3                                           | Involvement and management of tax-related stakeholders                          | V                    | Corporate Governance - Board Operations and Operations          | <a href="#">P39</a> |      |
| 207-4                                           | Multi-country report                                                            | V                    | Corporate Governance - Board Operations and Operations          | <a href="#">P39</a> |      |



Disclosure status: V Full disclosure, O Partial disclosure, Δ Not applicable, X Not disclosed

| Index number                            | Narrate                                         | Reveal the situation | Corresponding chapter                                  | page number            | Note                             |
|-----------------------------------------|-------------------------------------------------|----------------------|--------------------------------------------------------|------------------------|----------------------------------|
| Materials                               |                                                 |                      |                                                        |                        |                                  |
| <b>GRI 3: Material themes 2021</b>      |                                                 |                      |                                                        |                        |                                  |
| 3-3                                     | Major Theme Management                          | V                    | Environmental friendliness - major theme management    | <a href="#">P63</a>    |                                  |
| <b>GRI 301: Materials 2016</b>          |                                                 |                      |                                                        |                        |                                  |
| 301-1                                   | Weight or volume of material used               | X                    |                                                        |                        | The company is not manufacturing |
| 301-2                                   | Renewable materials used                        | X                    |                                                        |                        | The company is not manufacturing |
| 301-3                                   | Recycled products and their packaging materials | V                    | Environmental friendliness - energy management         | <a href="#">P66-67</a> |                                  |
| Energy                                  |                                                 |                      |                                                        |                        |                                  |
| <b>GRI 3: Material themes 2021</b>      |                                                 |                      |                                                        |                        |                                  |
| 3-3                                     | Major Theme Management                          | V                    | Environmental friendliness - major theme management    | <a href="#">P63</a>    |                                  |
| <b>GRI 302: Energy 2016</b>             |                                                 |                      |                                                        |                        |                                  |
| 302-1                                   | Energy consumption within the organization      | V                    | Environmental friendliness - energy management         | <a href="#">P68-69</a> |                                  |
| 302-2                                   | Energy consumption outside the organization     | V                    | Environmental friendliness - energy management         | <a href="#">P68-69</a> |                                  |
| 302-3                                   | Energy intensity                                | V                    | Environmental friendliness - energy management         | <a href="#">P68-69</a> |                                  |
| 302-4                                   | Reduce energy consumption                       | V                    | Environmental friendliness - energy management         | <a href="#">P67-68</a> |                                  |
| 302-5                                   | Reduce energy demand for products and services  | V                    | Environmental friendliness - energy management         | <a href="#">P67</a>    |                                  |
| Water and runoff                        |                                                 |                      |                                                        |                        |                                  |
| <b>GRI 3: Material themes 2021</b>      |                                                 |                      |                                                        |                        |                                  |
| 3-3                                     | Major Theme Management                          | V                    | Environmental friendliness - major theme management    | <a href="#">P63</a>    |                                  |
| <b>GRI 303: Water and Effluent 2018</b> |                                                 |                      |                                                        |                        |                                  |
| 303-1                                   | Interactions of shared water resources          | V                    | Environmental friendliness - water resource management | <a href="#">P70-71</a> |                                  |
| 303-2                                   | Management of drainage-related shocks           | V                    | Environmental friendliness - water resource management | <a href="#">P70-71</a> |                                  |
| 303-3                                   | water intake                                    | V                    | Environmental friendliness - water resource management | <a href="#">P70-71</a> |                                  |
| 303-4                                   | Displacement                                    | V                    | Environmental friendliness - water resource management | <a href="#">P70-71</a> |                                  |
| 303-5                                   | Water Consumption                               | V                    | Environmental friendliness - water resource management | <a href="#">P70-71</a> |                                  |

Disclosure status: V Full disclosure, O Partial disclosure, Δ Not applicable, X Not disclosed

| Index number                         | Narrate                                                                                                                                                                            | Reveal the situation | Corresponding chapter                               | page number            | Note            |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------|------------------------|-----------------|
| Biodiversity                         |                                                                                                                                                                                    |                      |                                                     |                        |                 |
| <b>GRI 3: Material themes 2021</b>   |                                                                                                                                                                                    |                      |                                                     |                        |                 |
| 3-3                                  | Major Theme Management                                                                                                                                                             | V                    | Environmental friendliness - major theme management | <a href="#">P63</a>    |                 |
| <b>GRI 304: Biodiversity 2016</b>    |                                                                                                                                                                                    |                      |                                                     |                        |                 |
| 304-1                                | The operating sites owned, leased, and managed by the organization or their adjacent areas are located in environmental protection areas or other areas of high biodiversity value | V                    | Environmental friendliness - pollution prevention   | <a href="#">P75-78</a> |                 |
| 304-2                                | Significant impacts of activities, products and services on biodiversity                                                                                                           | V                    | Environmental friendliness - pollution prevention   | <a href="#">P75-78</a> |                 |
| 304-3                                | protected or restored habitat                                                                                                                                                      | V                    | Environmental friendliness - pollution prevention   | <a href="#">P75-78</a> |                 |
| 304-4                                | Among the habitats affected by operations, the species that have been included in the IUCN Red List and the National Conservation List                                             | V                    | Environmental friendliness - pollution prevention   | <a href="#">P75-78</a> |                 |
| Emission                             |                                                                                                                                                                                    |                      |                                                     |                        |                 |
| <b>GRI 3: Material themes 2021</b>   |                                                                                                                                                                                    |                      |                                                     |                        |                 |
| 3-3                                  | Major Theme Management                                                                                                                                                             | V                    | Environmental friendliness - major theme management | <a href="#">P63</a>    |                 |
| <b>GRI 305: Emissions 2016</b>       |                                                                                                                                                                                    |                      |                                                     |                        |                 |
| 305-1                                | Direct (Scope 1) Greenhouse Gas Emissions                                                                                                                                          | V                    | Environmental friendliness - energy management      | <a href="#">P68</a>    |                 |
| 305-2                                | Energy Indirect (Scope 2) Greenhouse Gas Emissions                                                                                                                                 | V                    | Environmental friendliness - energy management      | <a href="#">P68</a>    |                 |
| 305-3                                | Other indirect (scope 3) greenhouse gas emissions                                                                                                                                  | V                    | Environmental friendliness - energy management      | <a href="#">P68</a>    | Not yet counted |
| 305-4                                | Greenhouse gas emission intensity                                                                                                                                                  | V                    | Environmental friendliness - energy management      | <a href="#">P69</a>    |                 |
| 305-5                                | Greenhouse Gas Emission Reduction                                                                                                                                                  | V                    | Environmental friendliness - energy management      | <a href="#">P67-68</a> |                 |
| 305-6                                | Emissions of Ozone Depleting Substances (ODS)                                                                                                                                      | V                    | Environmental friendliness - energy management      | <a href="#">P68</a>    | none            |
| 305-7                                | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions                                                                                                    | V                    | Environmental friendliness - energy management      | <a href="#">P68</a>    | none            |
| Waste disposal                       |                                                                                                                                                                                    |                      |                                                     |                        |                 |
| <b>GRI 3: Material themes 2021</b>   |                                                                                                                                                                                    |                      |                                                     |                        |                 |
| 3-3                                  | Major Theme Management                                                                                                                                                             | V                    | Environmental friendliness - major theme management | <a href="#">P63</a>    |                 |
| <b>GRI 306 : waste disposal 2016</b> |                                                                                                                                                                                    |                      |                                                     |                        |                 |
| 306-1                                | Waste generation and significant waste-related impacts                                                                                                                             | V                    | Environmental friendliness - pollution prevention   | <a href="#">P79-80</a> |                 |
| 306-2                                | Management of significant impacts related to waste                                                                                                                                 | V                    | Environmental friendliness - pollution prevention   | <a href="#">P79-80</a> |                 |

Disclosure status: V Full disclosure, O Partial disclosure, △ Not applicable, X Not disclosed

| Index number                                                                  | Narrate                                                                                  | Reveal the situation | Corresponding chapter                                                | page number            | Note |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------|------------------------|------|
| 306-3                                                                         | waste generation                                                                         | V                    | Environmental friendliness - pollution prevention                    | <a href="#">P79-80</a> |      |
| 306-4                                                                         | Disposal and transfer of waste                                                           | V                    | Environmental friendliness - pollution prevention                    | <a href="#">P79-80</a> |      |
| 306-5                                                                         | Direct disposal of waste                                                                 | V                    | Environmental friendliness - pollution prevention                    | <a href="#">P79-80</a> |      |
| Compliance with regulations related to environmental protection               |                                                                                          |                      |                                                                      |                        |      |
| GRI 3: Material themes 2021                                                   |                                                                                          |                      |                                                                      |                        |      |
| 3-3                                                                           | Major Theme Management                                                                   | V                    | Environmental friendliness - major theme management                  | <a href="#">P63</a>    |      |
| GRI 307 : Regulatory compliance with respect to environmental protection 2016 |                                                                                          |                      |                                                                      |                        |      |
| 307-1                                                                         | Violation of environmental regulations                                                   | V                    | Environmentally Friendly - Regulatory Compliance                     | <a href="#">P65</a>    |      |
| Supplier Environmental Assessment                                             |                                                                                          |                      |                                                                      |                        |      |
| GRI 3: Material themes 2021                                                   |                                                                                          |                      |                                                                      |                        |      |
| 3-3                                                                           | Major Theme Management                                                                   | V                    | Environmentally Friendly - Regulatory Compliance                     | <a href="#">P63</a>    |      |
| GRI 308: Supplier Environmental Assessment 2016                               |                                                                                          |                      |                                                                      |                        |      |
| 308-1                                                                         | Use environmental criteria to screen new suppliers                                       | V                    | Corporate Governance - Supply Chain Management                       | <a href="#">P50</a>    |      |
| 308-2                                                                         | Negative impact of the supply chain on the environment, and actions taken                | V                    | Environmentally Friendly - Regulatory Compliance                     | <a href="#">P65</a>    |      |
| Employment Relations                                                          |                                                                                          |                      |                                                                      |                        |      |
| GRI 3: Material themes 2021                                                   |                                                                                          |                      |                                                                      |                        |      |
| 3-3                                                                           | Major Theme Management                                                                   | V                    | Happy Workplace and Social Integration - Major Theme Management      | <a href="#">P83</a>    |      |
| GRI 401: Employment Relations 2016                                            |                                                                                          |                      |                                                                      |                        |      |
| 401-1                                                                         | New and departing employees                                                              | V                    | Happy Workplace and Social Integration- Employee Care and Welfare    | <a href="#">P92</a>    |      |
| 401-2                                                                         | Benefits offered to full-time employees (not including temporary or part-time employees) | V                    | Happy Workplace and Social Integration- Employee Care and Welfare    | <a href="#">P86-90</a> |      |
| 401-3                                                                         | parental leave                                                                           | V                    | Happy Workplace and Social Integration- Employee Care and Welfare    | <a href="#">P92</a>    |      |
| Labour Relations                                                              |                                                                                          |                      |                                                                      |                        |      |
| GRI 3: Material themes 2021                                                   |                                                                                          |                      |                                                                      |                        |      |
| 3-3                                                                           | Major Theme Management                                                                   | V                    | Happy Workplace and Social Integration - Major Theme Management      | <a href="#">P83</a>    |      |
| GRI 402: Labor/Management Relations 2016                                      |                                                                                          |                      |                                                                      |                        |      |
| 402-1                                                                         | Minimum notice period for operational changes                                            | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights | <a href="#">P84</a>    |      |



Disclosure status: V Full disclosure, O Partial disclosure, △ Not applicable, X Not disclosed

| Index number                                                  | Narrate                                                                                                       | Reveal the situation | Corresponding chapter                                                 | page number             | Note |
|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------|-------------------------|------|
| occupational safety and health                                |                                                                                                               |                      |                                                                       |                         |      |
| <b>GRI 3: Material themes 2021</b>                            |                                                                                                               |                      |                                                                       |                         |      |
| 3-3                                                           | Major Theme Management                                                                                        | V                    | Happy Workplace and Social Integration - Major Theme Management       | <a href="#">P81</a>     |      |
| <b>GRI 403: Occupational Safety and Health 2018</b>           |                                                                                                               |                      |                                                                       |                         |      |
| 403-1                                                         | Occupational Safety and Health Management System                                                              | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P94</a>     |      |
| 403-2                                                         | Hazard identification, risk assessment and accident investigation                                             | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P104</a>    |      |
| 403-3                                                         | Occupational Health Services                                                                                  | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P103</a>    |      |
| 403-4                                                         | Worker participation, consultation and communication on occupational safety and health                        | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P94-105</a> |      |
| 403-5                                                         | Worker Training on Occupational Safety and Health                                                             | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P95-97</a>  |      |
| 403-6                                                         | worker health promotion                                                                                       | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P103</a>    |      |
| 403-7                                                         | Prevention and mitigation of occupational safety and health impacts directly linked to business relationships | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P95-97</a>  |      |
| 403-8                                                         | Workers covered by the occupational safety and health management system                                       | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P94</a>     |      |
| 403-9                                                         | occupational injury                                                                                           | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P105</a>    |      |
| 403-10                                                        | occupational disease                                                                                          | V                    | Happy Workplace and Social Inclusion - Occupational Health and Safety | <a href="#">P105</a>    |      |
| training and education                                        |                                                                                                               |                      |                                                                       |                         |      |
| <b>GRI 3: Material themes 2021</b>                            |                                                                                                               |                      |                                                                       |                         |      |
| 3-3                                                           | Major Theme Management                                                                                        | V                    | Happy Workplace and Social Integration - Major Theme Management       | <a href="#">P83</a>     |      |
| <b>GRI 404 : training and education 2016</b>                  |                                                                                                               |                      |                                                                       |                         |      |
| 404-1                                                         | Average hours of training per employee per year                                                               | V                    | Happy Workplace and Social Integration- Employee Care and Welfare     | <a href="#">P88</a>     |      |
| 404-2                                                         | Upgrading staff functions and transition assistance programs                                                  | V                    | Happy Workplace and Social Integration- Employee Care and Welfare     | <a href="#">P88-90</a>  |      |
| 404-3                                                         | Percentage of employees receiving regular performance and career development reviews                          | V                    | Happy Workplace and Social Integration- Employee Care and Welfare     | <a href="#">P88</a>     |      |
| Employee Diversity and Equal Opportunity                      |                                                                                                               |                      |                                                                       |                         |      |
| <b>GRI 3: Material themes 2021</b>                            |                                                                                                               |                      |                                                                       |                         |      |
| 3-3                                                           | Major Theme Management                                                                                        | V                    | Happy Workplace and Social Integration-                               | <a href="#">P83</a>     |      |
| <b>GRI 405: Employee Diversity and Equal Opportunity 2016</b> |                                                                                                               |                      |                                                                       |                         |      |

Disclosure status: V Full disclosure, O Partial disclosure, △ Not applicable, X Not disclosed

| Index number                                                   | Narrate                                                                                    | Reveal the situation | Corresponding chapter                                                                                                                                       | page number                                | Note         |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------|
| 405-1                                                          | Diversity of Governance Units and Employees                                                | V                    | Corporate Governance - Board Operations and Operations<br>Happy workplace and social integration - labor rights and human rights, employee care and welfare | <a href="#">P34</a><br><a href="#">P85</a> |              |
| 405-2                                                          | Ratio of base salary plus pay for women to men                                             | V                    | Employee Care and Benefits                                                                                                                                  | <a href="#">P93</a>                        |              |
| non-discrimination                                             |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| <b>GRI 3: Material themes 2021</b>                             |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| 3-3                                                            | Major Theme Management                                                                     | V                    | Happy Workplace and Social Integration - Major Theme Management                                                                                             | <a href="#">P83</a>                        |              |
| <b>GRI 406: Non-Discrimination 2016</b>                        |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| 406-1                                                          | Incidents of Discrimination and Corrective Actions Taken                                   | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights                                                                                        | <a href="#">P84</a>                        | no such case |
| Freedom of Association and Group Consultation                  |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| <b>GRI 3: Material themes 2021</b>                             |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| 3-3                                                            | Major Theme Management                                                                     | V                    | Corporate Governance - Major Topic Management                                                                                                               | <a href="#">P29</a>                        |              |
| <b>407: Freedom of Association and Group Consultation 2016</b> |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| 407-1                                                          | Operations or suppliers that may face risks to freedom of association and group bargaining | V                    | Corporate Governance - Supply Chain Management                                                                                                              | <a href="#">P50</a>                        | no such case |
| Child labor                                                    |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| <b>GRI 3: Material themes 2021</b>                             |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| 3-3                                                            | Major Theme Management                                                                     | V                    | Happy Workplace and Social Integration - Major Theme Management                                                                                             | <a href="#">P83</a>                        |              |
| <b>GRI 408 : child labor 2016</b>                              |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| 408-1                                                          | Significant risks of child labor in operations and suppliers                               | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights                                                                                        | <a href="#">P84</a>                        | no such case |
| Forced or compulsory labor                                     |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| <b>GRI 3: Material themes 2021</b>                             |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| 3-3                                                            | Major Theme Management                                                                     | V                    | Happy Workplace and Social Integration - Major Theme Management                                                                                             | <a href="#">P83</a>                        |              |
| <b>GRI 409: Forced or Compulsory Labor 2016</b>                |                                                                                            |                      |                                                                                                                                                             |                                            |              |
| 409-1                                                          | Operations and suppliers with significant risk of incidents of forced or compulsory labor  | V                    | Happy Workplace and Social Inclusion - Labor                                                                                                                | <a href="#">P84</a>                        | no such case |

Disclosure status: V Full disclosure, O Partial disclosure, △ Not applicable, X Not disclosed

| Index number                           | Narrate                                                                                                               | Reveal the situation | Corresponding chapter                                                                     | page number              | Note               |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------|--------------------------|--------------------|
| Security practice                      |                                                                                                                       |                      |                                                                                           |                          |                    |
| GRI 3: Material themes 2021            |                                                                                                                       |                      |                                                                                           |                          |                    |
| 3-3                                    | Major Theme Management                                                                                                | V                    | Happy Workplace and Social Integration - Major Theme Management                           | <a href="#">P83</a>      |                    |
| GRI 410: Security practice             |                                                                                                                       |                      |                                                                                           |                          |                    |
| 410-1                                  | Security personnel receive training on human rights policies or procedures                                            | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights                      | <a href="#">P85</a>      |                    |
| Aboriginal rights                      |                                                                                                                       |                      |                                                                                           |                          |                    |
| GRI 3: Material themes 2021            |                                                                                                                       |                      |                                                                                           |                          |                    |
| 3-3                                    | Major Theme Management                                                                                                | V                    | Happy Workplace and Social Integration - Major Theme Management                           | <a href="#">P83</a>      |                    |
| GRI 411 : Aboriginal rights 2016       |                                                                                                                       |                      |                                                                                           |                          |                    |
| 411-1                                  | Incidents Involving Violations of Indigenous Rights                                                                   | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights                      | <a href="#">P85</a>      | no such case       |
| human rights assessment                |                                                                                                                       |                      |                                                                                           |                          |                    |
| GRI 3: Material themes 2021            |                                                                                                                       |                      |                                                                                           |                          |                    |
| 3-3                                    | Major Theme Management                                                                                                | V                    | Happy Workplace and Social Integration - Major Theme Management                           | <a href="#">P83</a>      |                    |
| GRI 412 : human rights assessment 2016 |                                                                                                                       |                      |                                                                                           |                          |                    |
| 412-1                                  | Operations subject to human rights inspections or human rights impact assessments                                     | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights                      | <a href="#">P85</a>      | no such case       |
| 412-2                                  | Employee Training on Human Rights Policies or Procedures                                                              | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights                      | <a href="#">P85</a>      |                    |
| 412-3                                  | Important investment agreements and contracts that contain human rights clauses or have undergone human rights review | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights                      | <a href="#">P85</a>      |                    |
| local community                        |                                                                                                                       |                      |                                                                                           |                          |                    |
| GRI 3: Material themes 2021            |                                                                                                                       |                      |                                                                                           |                          |                    |
| 3-3                                    | Major Theme Management                                                                                                | V                    | Happy Workplace and Social Integration - Major Theme Management                           | <a href="#">P83</a>      |                    |
| GRI 413:local community 2016           |                                                                                                                       |                      |                                                                                           |                          |                    |
| 413-1                                  | Operations through local community communication, impact assessment and development planning                          | V                    | Happy workplace and social integration - social participation and public welfare feedback | <a href="#">P111-112</a> |                    |
| 413-2                                  | Operations with significant actual or potential negative impacts on local communities                                 | V                    | Happy workplace and social integration - social participation and public welfare feedback | <a href="#">P111-112</a> | no negative events |
| Supplier Social Assessment             |                                                                                                                       |                      |                                                                                           |                          |                    |
| GRI 3: Material themes 2021            |                                                                                                                       |                      |                                                                                           |                          |                    |
| 3-3                                    | Major Theme Management                                                                                                | V                    | Corporate Governance - Major Topic                                                        | <a href="#">P29</a>      |                    |



Disclosure status: V Full disclosure, O Partial disclosure, △ Not applicable, X Not disclosed

| Index number                                    | Narrate                                                                                   | Reveal the situation | Corresponding chapter                                                              | page number         | Note                                                                 |
|-------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------------|
| <b>GRI 414: Supplier Social Assessment 2016</b> |                                                                                           |                      |                                                                                    |                     |                                                                      |
| 414-1                                           | New suppliers screened using social criteria                                              | V                    | Corporate Governance - Supply Chain Management                                     | <a href="#">P50</a> |                                                                      |
| 414-2                                           | Negative social impacts in the supply chain and actions taken                             | V                    | Corporate Governance - Supply Chain Management                                     | <a href="#">P50</a> | no such case                                                         |
| public policy                                   |                                                                                           |                      |                                                                                    |                     |                                                                      |
| <b>GRI 3: Material themes 2021</b>              |                                                                                           |                      |                                                                                    |                     |                                                                      |
| 3-3                                             | Major Theme Management                                                                    | V                    | Happy Workplace and Social Integration - Major Theme Management                    | <a href="#">P83</a> |                                                                      |
| <b>GRI 415: Public Policy 2016</b>              |                                                                                           |                      |                                                                                    |                     |                                                                      |
| 415-1                                           | political contribution                                                                    | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights               | <a href="#">P84</a> | no such case                                                         |
| Customer Health and Safety                      |                                                                                           |                      |                                                                                    |                     |                                                                      |
| <b>GRI 3: Material themes 2021</b>              |                                                                                           |                      |                                                                                    |                     |                                                                      |
| 3-3                                             | Major Theme Management                                                                    | V                    | Corporate Governance - Major Topic Management                                      | <a href="#">P29</a> |                                                                      |
| <b>GRI 416: Customer Health and Safety 2016</b> |                                                                                           |                      |                                                                                    |                     |                                                                      |
| 416-1                                           | Assess the impact of product and service categories on health and safety                  | V                    | Corporate Governance - Board Operation and Operating Status - Construction Quality | <a href="#">P41</a> | The company is a construction industry, not a manufacturing industry |
| 416-2                                           | Incidents of violation of health and safety regulations concerning products and services  | V                    | Corporate Governance- Integrity, Transparency and Law Compliance                   | <a href="#">P61</a> | The company is a construction industry, not a manufacturing industry |
| Marketing and Labeling                          |                                                                                           |                      |                                                                                    |                     |                                                                      |
| <b>GRI 3: Material themes 2021</b>              |                                                                                           |                      |                                                                                    |                     |                                                                      |
| 3-3                                             | Major Theme Management                                                                    | V                    | Corporate Governance - Major Topic Management                                      | <a href="#">P29</a> |                                                                      |
| <b>GRI 417: Marketing and Labeling 2016</b>     |                                                                                           |                      |                                                                                    |                     |                                                                      |
| 417-1                                           | Product and service information and labeling requirements                                 | △                    |                                                                                    |                     | The company is a construction industry, not a manufacturing industry |
| 417-2                                           | Incidents of non-compliance with product and service information and labeling regulations | △                    |                                                                                    |                     | The company is a construction industry, not a manufacturing industry |
| 417-3                                           | Incidents of non-compliance with marketing communications regulations                     | △                    |                                                                                    |                     | The company is a construction industry, not a manufacturing industry |

Disclosure status: V Full disclosure, O Partial disclosure, Δ Not applicable, X Not disclosed

| Index number                                       | Narrate                                                                            | Reveal the situation | Corresponding chapter                                                | page number         | Note         |
|----------------------------------------------------|------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------|---------------------|--------------|
| Customer privacy                                   |                                                                                    |                      |                                                                      |                     |              |
| GRI 3: Material themes 2021                        |                                                                                    |                      |                                                                      |                     |              |
| 3-3                                                | Major Theme Management                                                             | V                    | Happy Workplace and Social Integration - Major Theme Management      | <a href="#">P83</a> |              |
| GRI 418 : Customer privacy 2016                    |                                                                                    |                      |                                                                      |                     |              |
| 418-1                                              | Substantiated complaints of violation of customer privacy or loss of customer data | V                    | Happy Workplace and Social Inclusion - Labor Rights and Human Rights | <a href="#">P85</a> | no such case |
| Socioeconomic Regulatory Compliance                |                                                                                    |                      |                                                                      |                     |              |
| GRI 3: Material themes 2021                        |                                                                                    |                      |                                                                      |                     |              |
| 3-3                                                | Major Theme Management                                                             | V                    | Corporate Governance - Major Topic Management                        | <a href="#">P29</a> |              |
| GRI 419 : Socioeconomic Regulatory Compliance 2016 |                                                                                    |                      |                                                                      |                     |              |
| 419-1                                              | Violation of laws and regulations in the social and economic fields                | V                    | Corporate Governance- Integrity, Transparency and Law Compliance     | <a href="#">P61</a> |              |

#### P85 Note

Diversity and equality policy in the workplace

##### 1. Equal recruitment

There are no restrictions on the age, gender, religion, race, nationality, political orientation, physical and mental disabilities of applicants on the recruitment website and any recruitment activities. Equal recruitment can develop the diversity of enterprises, which is conducive to the growth of enterprises and has a positive impact on society, providing equal job opportunities for the public.

##### 2. Retirement re-employment

Promoting the inheritance mechanism, re-employing retired talents, relying on their expertise and experience, can reduce the risk of talent uncertainty, promote the elderly employment market and the sustainable development of enterprises.

##### 3. Full (excess) employment of indigenous people

According to the location of the project, employ local indigenous people.

##### 4. Improve employee salary and benefits

In addition to the comprehensive salary increase in accordance with the government's salary adjustment policy, salary adjustments are made every year according to the company's performance appraisal method. Salary adjustments are not affected by non-functional factors such as gender, which shortens the gender salary gap.

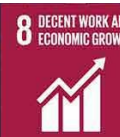
##### 5. Implement gender equality and avoid workplace sexual harassment

Formulate the "Workplace Sexual Harassment Prevention Measures Complaint and Punishment Measures" and post them on the bulletin board, and set up a dedicated telephone line for the handling of sexual harassment incidents.

## Appendix SDGs comparison table

| SDGs goals and detailed targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | What we do                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | page number                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <div data-bbox="116 264 233 376">  </div> <p><b>Goal 1 End poverty:</b> eliminate all forms of poverty everywhere.</p> <hr/> <p><b>Detailed objectives:</b></p> <p>1.5 By 2030, let the poor and the disadvantaged<br/>Ethnic groups build resilience to reduce their exposure to climate extremes and other socio-economic and environmental shocks and disasters and their risks and vulnerabilities.</p>                                                                                                                      | <p>Participate in "Step30 Used Shoes to Save Life" and donate used clothes and shoes to backward countries in Africa to protect them from sand fleas.</p> <p>Support local agricultural development and care for small farmers;</p> <p>Buy Atemoya to help small farmers and support local agriculture.</p>                                                                                                                                                                                             | <p><a href="#">P110</a></p>                              |
| <div data-bbox="116 750 233 862">  </div> <p><b>Goal 3 Health and well-being:</b> to ensure and promote healthy life and well-being for all age</p> <hr/> <p><b>Detailed objectives:</b></p> <p>3.6 By 2020, the number of casualties caused by traffic accidents in the world will be reduced by half.</p> <p>3.9 By 2030, substantially reduce the number of deaths and diseases caused by dangerous chemicals, air pollution, water pollution, soil pollution and other pollution.</p>                                        | <p>We have perfect delivery and maintenance measures in the course of the project. We also have different measures to prevent traffic accidents for different projects. For example, in the Nanzhou Railway Project, we have set up watchmen along the railway to avoid accidents.</p> <p>In terms of pollution prevention and control, we implement environmental monitoring to avoid all kinds of pollution such as air, water, and noise.</p>                                                        | <p><a href="#">P98</a></p> <p><a href="#">P72-75</a></p> |
| <div data-bbox="116 1276 233 1388">  </div> <p><b>Goal 4 High-quality education:</b> to ensure that there is no class, fair and high-quality education, and to promote life-long learning.</p> <hr/> <p><b>Detailed objectives:</b></p> <p>4.5 By 2030, eliminate gender inequality in education, and ensure that disadvantaged groups have equal opportunities to receive education of all classes and vocational training, including the physically and mentally disabled, indigenous people and disadvantaged children.</p> | <p>Our vocational training and education training, regardless of gender, have the same right to education, and encourage all colleagues to study for life.</p> <p>The total training hours in 2020 is 1411.5 hours/170 people (total domestic employees, including 5 non-part-time employee directors) regardless of gender = average hours 8.30 hours/person. (The average hours in 2019 is 4.33 hours/person)</p> <p>The number of school hours in 2020 is an increase of 3.97% compared to 2019.</p> | <p><a href="#">P88-90</a></p>                            |



| SDGs goals and detailed targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | What we do                                                                                                                                                                                                                                                                                                                                                                                                                                                         | page number                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <div data-bbox="132 181 252 293">  </div> <p><b>Goal 5 Gender Equality: Achieve gender equality and empower women.</b></p> <p>Detailed objectives:</p> <p>5.1 Eliminate all forms of discrimination against women everywhere.</p> <p>5.C Adopt and strengthen sound policies and enforceable legislation to promote gender equality and increase the power of women from all walks of life.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>We have a "Human Rights Policy" to protect the basic human rights of all colleagues, recognize and support the "United Nations Universal Declaration of Human Rights," "United Nations Global Covenants," and "International Labor Conventions" and other international human rights conventions, to prevent any violations and violations of human rights , It is clearly revealed that all colleagues are treated with fairness and fairness and respect.</p> | <p><a href="#">P85</a></p>                                                                                         |
| <div data-bbox="132 651 252 763">  </div> <p><b>Goal 6 Water purification and sanitation: to ensure that all people have access to water, sanitation and sustainable management.</b></p> <p>Detailed objectives:</p> <p>6.5 By 2030, comprehensively implement integrated water resources management, including cross-border cooperation.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>We conduct water quality and water area monitoring to ensure that the water is not polluted.</p> <p>Implement environmental protection policies for water management and water reduction.</p>                                                                                                                                                                                                                                                                   | <p><a href="#">P73</a></p> <p><a href="#">P70-71</a></p>                                                           |
| <div data-bbox="132 1016 252 1151">  </div> <p><b>Goal 8 Appropriate work and economic growth: Promote inclusive and sustainable economic growth, so that everyone has a good job.</b></p> <p>Detailed objectives:</p> <p>8.2 Increase economic productivity through diversification, technological upgrading and innovation, including focusing on high value-added and labor-intensive industries.</p> <p>8.5 By 2030, all men and women, including young people and the physically and mentally disabled, will be able to achieve full and productive employment and suitable work, and achieve equal pay for equal work.</p> <p>8.7 Take immediate and effective measures to eliminate forced labor, end modern slavery and human trafficking, ensure the prohibition and elimination of the worst forms of child labor, including the recruitment and use of child soldiers, and end all forms of child labor by 2025.</p> <p>8.8 Protect the rights and interests of workers and promote the safety of the working environment, including migrant workers, especially women and workers who perform dangerous jobs.</p> | <p>We continue to improve engineering technology in order to achieve the goal of sustainable development of the enterprise.</p> <p>We diversify employment, provide fair labor-employment relations and sufficient job opportunities.</p> <p>We prohibit child labor and prohibit forced labor.</p> <p>We ensure the safety of the labor working environment and spare no effort in occupational safety and health measures.</p>                                   | <p><a href="#">P59</a></p> <p><a href="#">P84-85</a></p> <p><a href="#">P84</a></p> <p><a href="#">P94-105</a></p> |

| SDGs goals and detailed targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | What we do                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | page number                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <div data-bbox="124 181 233 293">  </div> <p><b>Goal 9 Industry, Innovation and Infrastructure:</b> Build resilient infrastructure, promote inclusive and sustainable industries, and accelerate innovation.</p> <hr/> <p>Itemized goals:</p> <p>9.1 Develop high-quality, reliable, sustainable and resilient infrastructure, including regional and cross-border infrastructure, to support economic development and human well-being, with a focus on providing affordable and equitable access for all.</p>                                                         | <p>Establish a construction quality control system, and formulate a quality plan based on the scale and nature of the project, including management responsibilities, construction essentials, quality management standards, material and construction inspection procedures, self-checklists, control of non-conforming products, corrective and preventive measures , Internal quality audit and document record management system.</p> <p>The implementation of quality control is the most important part of ensuring construction quality. We promise to complete the independent inspection of various construction quality and cooperate to complete various quality inspections.</p> | <p><a href="#">P41-42</a></p>                               |
| <div data-bbox="124 714 233 826">  </div> <p><b>Goal 10 Reduce inequality:</b> reduce inequality within and between countries.</p> <hr/> <p>Detailed objectives:</p> <p>10.2 By 2030, promote social, economic and political integration, regardless of age, gender, physical or mental disability, race, ethnicity, motherland, religion, economic or other status.</p> <p>10.3 Ensure equal opportunities and reduce inequality, including laws, policies and practices that eliminate discrimination, and promote appropriate legislation, policies and actions.</p> | <p>We formulate human rights policies to protect the basic human rights of all colleagues, agree with and support various international human rights conventions such as the United Nations Universal Declaration of Human Rights, the United Nations Global Covenant, and the International Labor Convention, to prevent any violations and violations of human rights. Reveal to treat and respect all colleagues with fairness and fairness.</p>                                                                                                                                                                                                                                          | <p><a href="#">P84-85</a></p>                               |
| <div data-bbox="124 1274 233 1386">  </div> <p><b>Goal 13 Climate Action:</b> Complete mitigation and adaptation actions to respond to climate change and its impact.</p> <hr/> <p>Detailed objectives:</p> <p>13.2 Implementation of the greenhouse gas phase control objectives.</p>                                                                                                                                                                                                                                                                                | <p>Based on the TCFD framework, we identified 4 entity risks, 5 transformation risks, and 7 opportunities, and then differentiated short, medium, and long-term time frames, as well as the possibility of occurrence and the degree of financial impact, and prepared a report.</p> <p>We reduce the amount of greenhouse gases by reducing the amount of direct and indirect emissions.</p>                                                                                                                                                                                                                                                                                                | <p><a href="#">P52-58</a></p> <p><a href="#">P68-69</a></p> |
| <div data-bbox="124 1693 233 1805">  </div> <p><b>Goal 14: Conserve marine ecology:</b> Conserve and sustainably use marine ecosystems to ensure biodiversity and prevent degradation of the marine environment.</p> <hr/> <p>Detailed objectives:</p> <p>14.2 Manage and protect marine and coastal ecology in a sustainable manner.</p>                                                                                                                                                                                                                             | <p>During our dredging and filling operations, a fouling prevention film is installed to avoid contamination.</p> <p>Regularly monitor the water quality of the water area.</p> <p>The decompression zone of the wharf adopts water-passing and porous design to create a diverse ecological environment.</p> <p>A green construction method that uses disturbance reduction to reduce seabed disturbances.</p>                                                                                                                                                                                                                                                                              | <p><a href="#">P77</a></p>                                  |

| SDGs goals and detailed targets                                                                                                                                                                                                                                                                                                                                                                                                                                              | What we do                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | page number                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
|  <p><b>Goal 15: Conserve terrestrial ecology: Conserve and sustainably use terrestrial ecosystems, ensure biodiversity and prevent land degradation.</b></p> <hr/> <p>Detailed objectives:</p> <p>15.5 Take urgent and major actions to reduce the destruction of natural habitats, end the loss of biodiversity, and protect and prevent the extinction of endangered species by 2020.</p> | <p>For different projects, we have different ecological protection measures</p> <p>, For example, the new construction of Guanyin Tunnel on Suhua Highway on Taiwan 9th Line has a lot of conservation animals in the work area, so the conservation measures for conservation animals are specially formulated.</p> <p>C031 Standard Environmental Monitoring Scope: Within 500 meters of the dual-track project between Fenglin Tunnel and Wanlixi Bridge and the surrounding area, 7 species of rare and rare second-level conservation species were discovered, and the third-level conservation category that should be conserved 3 Kind. We also promote and avoid affecting the conservation animals in the area due to the progress of the project.</p> | <p><a href="#">P75-78</a></p> |

## Appendix TCFD content index

| theme             | index                                                                                | content                                                                                                                   | page number                                   |
|-------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| governance        | Climate change governance structure                                                  | Please refer to our company' s TCFD report                                                                                | <a href="#">TCFD P4-5</a>                     |
|                   | Board of Directors Supervision Mechanism                                             |                                                                                                                           |                                               |
|                   | Management Responsibilities                                                          |                                                                                                                           |                                               |
| Strategy          | Climate Change and Opportunity Matrix                                                | Listed based on likelihood of occurrence and degree of financial impact. Please refer to the TCFD report                  | <a href="#">TCFD P6</a>                       |
|                   | Assessment of risks and opportunities related to climate change                      | Risks: entity risks, transformation risks<br>Opportunities: Resources and Energy, Markets, Reputation/Resilience          | <a href="#">P54</a>                           |
|                   | Climate change-related risks, opportunities, financial impacts and response measures | Risk description and potential financial impact of entity transition risks, and measures taken to respond to the impact.  | <a href="#">P55-57</a>                        |
| Risk Management   | Risk assessment, identification and management process                               | Risk management definition and assessment, identification and management process                                          | <a href="#">P58</a>                           |
|                   | Integration of Risk Management                                                       | In addition to climate risk, the Company also integrates other risk management controls. Please refer to the TCFD report. | <a href="#">TCFD P12</a>                      |
| Metrics and Goals | Greenhouse gas emission indicators and targets                                       | Greenhouse gas emission statistics and reduction plan targets revealed.                                                   | <a href="#">P68-69</a>                        |
|                   | Other indicators and targets                                                         | About water resources management and waste reduction measures.                                                            | <a href="#">P70-71</a><br><a href="#">P80</a> |



# Appendix SASB Content Index

## SASB Major Theme Management Guidelines

Sector : Infrastructure

Industry : Engineering & Construction Services

| Theme                                       | The code     | Index                                                                                                                     | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Page number                                                                                |
|---------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| Environmental impact of planned development | IF-EN-160a.1 | Number of incidents of non-compliance with environmental permits, standards and regulations                               | Two violations of environmental regulations occurred, resulting in total fines of NT\$20,500 (reasons: penalties for failure to promptly clean the pavement along vehicle routes and failure to install monitoring equipment, as well as penalties for vehicles within the port area lacking a valid exhaust emission test certificate from the past year).<br><br>Corrective measures: Please refer to the "Environmentally Friendly – Regulatory Compliance" section of the report.                                                                                                                                                                                                                                                                                                                                                                               | <a href="#">P65</a>                                                                        |
|                                             | IF-EN-160a.2 | Discuss the process of assessing and managing environmental risks associated with project design, siting and construction | In terms of risk management, we regularly propose business contract evaluation and risk analysis in the strategic risk, and we will also consider various risk factors when bidding for projects.<br><br>Please refer to Corporate Governance-Risk Management-Risk Management Mechanism, Main Risk Control Mechanism and Climate Risk Assessment, Identification and Management Process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <a href="#">P51-</a><br><a href="#">P53</a><br><a href="#">P54-</a><br><a href="#">P58</a> |
| Structural Integrity and Safety             | F-EN-250a.1  | Rework costs related to defects and security                                                                              | No rework costs associated with defects and security.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | NA                                                                                         |
|                                             | F-EN-250a.2  | Total monetary damages due to legal proceedings related to defects and safety-related incidents                           | A total of four violations were cited under Article 6, Paragraph 1 and Article 43, Paragraph 2, as well as Article 27, Paragraph 1 and Article 45, Paragraph 2 of the Occupational Safety and Health Act, resulting in aggregate fines of NT\$610,000.<br><br>Corrective measures: Strengthen safety measures for access equipment and protective devices; enhance the installation of guardrails, covers, and safety nets at locations with a height difference exceeding 1.5 meters and at openings in scaffolding; reinforce fall prevention and safety protection facilities; and strengthen "rigorous inspections" and "coordination/communication" with subcontractors to prevent hazards associated with construction machinery and equipment.                                                                                                               | <a href="#">P61</a>                                                                        |
| Labor Health and Safety                     | IF-EN-320a.1 | (1)Total Recordable Incident Rate (TRIR) and (2) fatality rates for (a) staff and (b) contractors                         | The Taipei Port S04.05 project achieves a 90% rate of recycled material reuse, putting the circular economy into practice:<br><br>Materials such as concrete blocks and cobbles—recovered from the demolition of existing embankments—were repurposed for the construction of new temporary revetments. This approach effectively reduced construction costs and timelines, realized circular economy principles, lowered carbon emissions, and set a benchmark for green port development.<br><br>For the 2025 Tanjiang Bridge project, contractors repurchased approximately 141 metric tons of materials—including shoring components, decking plates, box units, and steel rebar offcuts—for reuse in other projects.<br><br>Watering systems within the work zone utilize reclaimed water, and wastewater from vehicle washing stations is recycled for reuse. | <a href="#">P105</a>                                                                       |

| Theme                                              | The code     | Index                                                                                                                                                              | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Page number                                    |
|----------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| Life Cycle Impacts of Buildings and Infrastructure | IF-EN-410a.1 | (1)Number of closed programs certified to third-party multi-attribute sustainability standards and (2) number of active programs seeking such certification        | Since our company undertakes public works, we cooperate with the implementation of relevant certifications in accordance with the owner's requirements.<br><br>For example: Green Building and Carbon Inventory Certification of Danjiang Bridge Project.                                                                                                                                                                                                                                                                                                                                                                                                                 | <a href="#">P65</a>                            |
|                                                    | IF-EN-410a.2 | Discuss the process of incorporating energy and water efficiency considerations in the operational phase into program planning and design                          | Taipei Port S04.05 project reuses 90% of recycled materials and practices circular economy:<br>The recycled blocks, pebble stones, etc. after the demolition of the existing dikes are used as construction materials for the new temporary revetment, effectively reducing construction costs and shortening construction periods, achieving circular economy, reducing carbon emissions, and creating a model for green ports.<br><br>The construction site sets up solar warning lights to meet the energy-saving and carbon-reduction goals.<br><br>The construction site draws water from the sedimentation tank for site watering and achieves recycling and reuse. | <a href="#">P67</a><br><br><a href="#">P71</a> |
| Climate Impact of Business Portfolio               | IF-EN-410b.1 | (1) backlog for hydrocarbon-related programs and (2) renewable energy programs                                                                                     | There is no related project backlog.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | NA                                             |
|                                                    | IF-EN-410b.2 | Backlog of canceled hydrocarbon-related projects                                                                                                                   | There is no related project backlog.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | NA                                             |
|                                                    | IF-EN-410b.3 | Backlog of non-energy projects related to climate change mitigation                                                                                                | There is no related project backlog.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | NA                                             |
| 商業倫理                                               | IF-EN-510a.1 | (1)Number of projects in progress and (2)Number of projects to be promoted in the bottom 20 countries in Transparency International's Corruption Perceptions Index | There are no active and pending projects located in these countries.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | NA                                             |
|                                                    | IF-EN-510a.2 | Total pecuniary damages resulting from legal proceedings related to (1) bribery or corruption and                                                                  | Amount loss caused by no relevant legal procedures.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | NA                                             |
|                                                    | IF-EN-510a.3 | Describe policies and measures to prevent (1) bribery and corruption and (2) anti-competitive behavior in the project bidding process                              | The company has established "Risk Assessment and Preventive Measures for Dishonest Behaviors" to regularly evaluate each unit to prevent dishonest behaviors from occurring, and when contracting and negotiating, the procurement and contracting committee will review the qualifications of the cooperating parties. When signing the contract, the cooperating parties must sign to abide by the company "Integrity Management Policy".                                                                                                                                                                                                                               | <a href="#">P50</a><br><a href="#">P60</a>     |

| Theme                          | The code    | Index                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page number         |
|--------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Active projects quantity       | IF-EN-000.A | Building and infrastructure projects under development for which an entity is actively providing services as at the end of the reporting period, including but not limited to the design and construction phases. Projects in progress do not include projects entrusted during the reporting period.                                                                                                                                                                                                                                                                                   | As of the end of the report, there were a total of 9 projects under construction.<br>1. New construction of Tamkang Bridge and its connecting roads 5K+000~7K+035.<br>2. Taichung Power Plant plans to build a new gas-fired unit, a circulating water pumping room and a new culvert.<br>3. Taipei Gangnan Wharf Reclamation Area Public Facilities and Permanent Bank Protection and S04~S05 Wharf Project.<br>4. New Residential Project: "Botanical Academy" (Nanhai Section)<br>5. The Huadong area railway double-track electrification plan CB02 standard is restored to Ruisui civil engineering and track engineering.<br>6. Air Force H007 project.<br>7. Kaohsiung Metropolitan Area Mass Rapid Transit System Metropolitan Line (Yellow Line) YC03 standard civil engineering, facility electromechanical and track turnkey project.<br>8. Kaohsiung Metropolitan Area Mass Rapid Transit System Metropolitan Line (Yellow Line) YC02 standard civil engineering, facility electromechanical and track turnkey project.<br>9. Y19 (exclusive) to Y20 (inclusive) civil engineering and water and electricity environmental control section standard projects in the northern ring section of the ring line. | <a href="#">P10</a> |
| Commissioned projects quantity | IF-EN-000.B | Projects that were completed and considered ready for use during the reporting period. The scope of entrusted projects only includes projects for which the unit provides construction services.                                                                                                                                                                                                                                                                                                                                                                                        | A total of three projects were completed during the reporting period (2025).<br><br>Projects completed by the end of the reporting period (2025):<br><br>Dredging project for the Qianzhen Fishing Harbor mooring area<br><br>Dredging and marine disposal project for the recreational waters of Xingda Fishing Harbor<br><br>Reconstruction project for the Mugua River Bridge (Provincial Highway 9, 212K+800 to 214K+685)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <a href="#">P10</a> |
| Backlog                        | IF-EN-000.C | The value of unfinished projects as of the end of the reporting period (contractually anticipated but not yet recognized future revenue) can also be defined by the entity itself, consistent with its current disclosed order backlog. Backlog can also be referred to as backlog revenue or unfulfilled contractual obligations. The scope of disclosure is limited to buildings and infrastructure plans where an entity provides engineering, construction, architecture, design, installation, planning, consulting, repair and/or maintenance services or other similar services. | As of December 31, 2025, the total transaction price allocated to the Group's unsatisfied performance obligations amounted to NT\$68,233,350 thousand. Revenue will be recognized progressively upon the completion of construction projects—including bridges and connecting roads, railway civil works, electromechanical systems, ports, and rapid transit systems—which are expected to be completed successively between 2026 and 2032.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <a href="#">P45</a> |

## Appendix TNFD Nature-Related Financial Disclosures

Our company's main operating projects are government public works, and we are required to submit an environmental protection implementation plan before construction begins. This plan lists the relevant impacts, risks, and protection measures based on the degree of dependence on and impact on nature.

Managed according to the TCFD framework

|                            |                                                                                                                                                                                                      |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance                 | Establish management processes and measures for nature-related risks, and assess impacts on nature, humanity, and society at all levels.                                                             |
| Strategy                   | Formulate short-, medium- and long-term risk management and planning for risks that may arise from the operating model.                                                                              |
| Risk and Impact Management | Identify and consider nature-related risks, impacts and opportunities across the value chain, upstream and downstream, financing activities and assets, and establish relevant monitoring processes. |
| Metrics and Goals          | The indicators used in assessing risks and the goals to be achieved.                                                                                                                                 |

According to the LEAP assessment method provided by TNFD, the analysis is as follows:

| Assessment steps         | Execution method                                                                                                                                                                                                                                                                             |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LEAP Step 1: Positioning | Before commencing construction, each construction site will assess the impact on nearby ecosystems and biodiversity within the construction area.                                                                                                                                            |
| LEAP Step 2: Assessment  | Assess the company's dependence on and impact of nature-related risks in each project it undertakes.                                                                                                                                                                                         |
| LEAP Step 3: Judging     | Assess the company's risks and opportunities related to nature based on its dependence on and impact on nature.                                                                                                                                                                              |
| LEAP Step 4: Preparation | Based on the aforementioned risk considerations, this paper discusses the risks and opportunities that current business activities, tangible and intangible assets may face in the future, as well as the response measures and external disclosures to the impacts of policies and systems. |

| Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Chance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Because some of our company's construction sites may harbor protected species of animals and plants, construction may impact the ecosystem during construction. While urban projects tend to be less dependent on nature and have minimal impact on the ecosystem, some projects, such as the Danjiang Bridge project, which passes through coastal forests and windbreaks, are located near the Waziwei Nature Reserve and Taipei Harbor North Dike Wetlands, and the Taichung Power Plant site, where Little Terns seasonally breed, pose a risk of impacting local wildlife. | <ol style="list-style-type: none"> <li>1. Use of ecological engineering methods: To achieve the United Nations Sustainable Development Goals (SDGs) of land and marine ecological conservation, ecological engineering methods will be increasingly used in future public projects.</li> <li>2. Technology monitoring: AI technology and technological development can reduce human interference while also reducing labor costs and ecological risks, creating opportunities for the development of new business models such as the biodiversity economy.</li> <li>3. Cross-disciplinary collaboration: Future public projects will have more opportunities for cross-disciplinary team collaboration involving experts from both ecological and engineering backgrounds.</li> </ol> |

| Countermeasures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Currently, our company submits an environmental protection implementation plan before each project begins. This plan investigates the natural ecology of the construction area and develops conservation plans for species requiring protection. In the face of nature-related risks and opportunities, our company not only provides education and training on ecological conservation and risk management to ensure consistency in risk assessment processes, but also aims to extend this to supply chain management, raising internal awareness and collaborating with our supply chain to achieve sustainable development goals while also generating economic benefits. |



## Appendix IFRS S1,S2

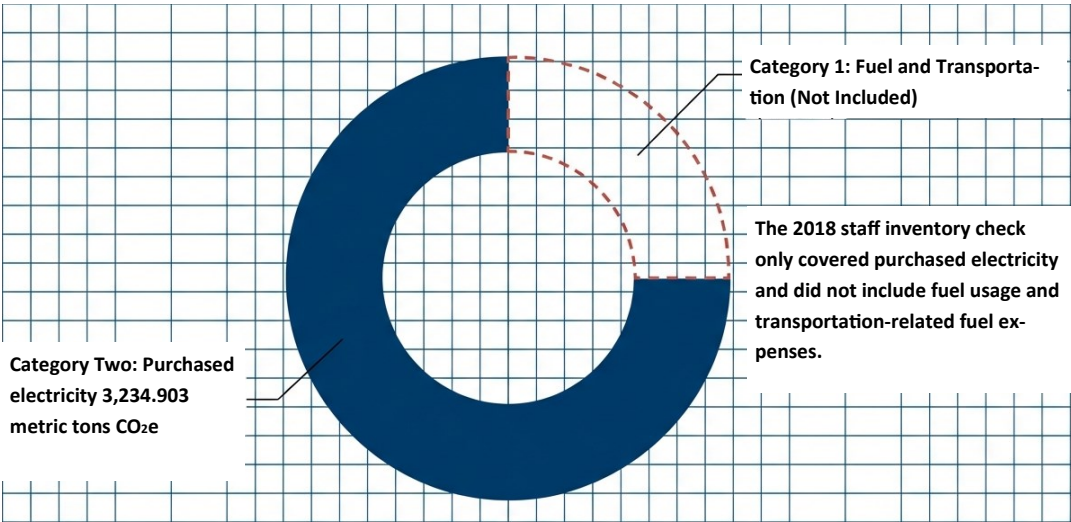
In response to the Financial Supervisory Commission's release of the "Blueprint for Promoting Taiwan's Alignment with IFRS Sustainability Standards," listed companies will be required to disclose relevant information in their annual shareholder reports in phases starting in 2026. Our company, a listed company with capitalization of less than NT\$5 billion, is in the third phase and should disclose relevant information in 2028.

Our company's timeline for implementing IFRS S1 and S2 is as follows:

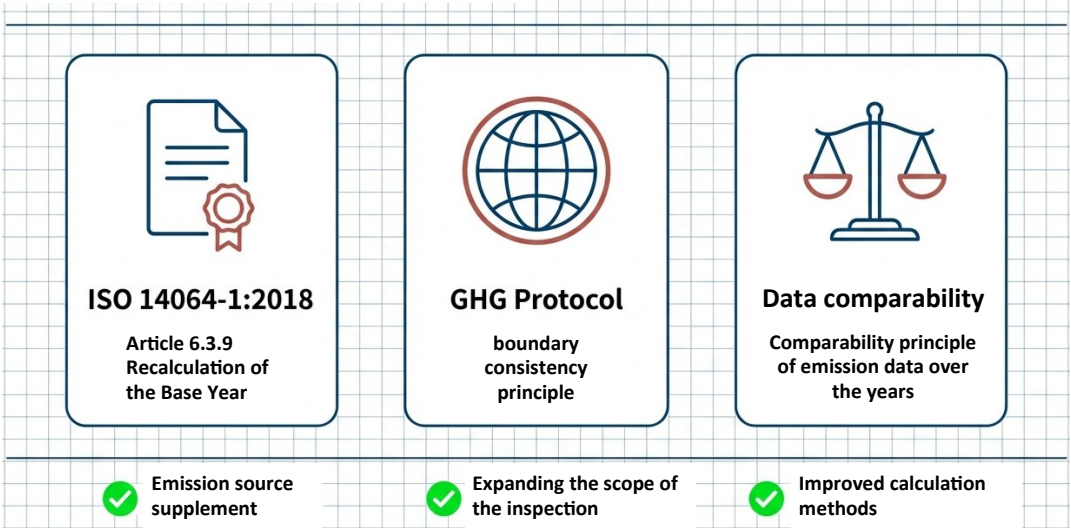
| year | Estimated completion time   | Implementation Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Response strategies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2026 | By the end of December 2026 | Establish a cross-departmental task force for the adoption of IFRS sustainability disclosure standards and formulate an implementation plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                        | A dedicated task force for IFRS sustainability disclosure standards will be formed, comprising members of the ESG working group (heads of various units), with an implementation plan to be                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 2027 | End of March 2027           | Identify significant differences and impacts between current sustainability information and IFRS sustainability disclosure standards.                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <ol style="list-style-type: none"> <li>1. Preliminary identify the reporting entity (in accordance with IFRS Sustainability Disclosure Standards, the reporting entity must be the same as the entity for the consolidated financial statements).</li> <li>2. Understand the requirements of the IFRS Sustainability Disclosure Standards, including exemptions under IFRS S1 and S2—such as the option to disclose only climate-related risks and opportunities in the first year, and the exemption from disclosing Scope 3 greenhouse gas emissions during the first year.</li> <li>3. Identify material differences and potential impacts between the company's current sustainability disclosures (e.g., Tables 2-2-2 and 2-2-3 in the annual report, and the sustainability report) and the IFRS Sustainability Disclosure Standards.</li> </ol> |
|      | End of June 2027            | <p>Establishment of IFRS S1: Adopt the standards and framework of the TCFD (Task Force on Climate-related Financial Disclosures) for the principles-based components.</p> <p>Establishment of IFRS S2: Formulate plans and strategies to address climate-related risks and opportunities based on their impact and severity for the company; distinguish between information regarding physical risks and transition risks; and identify climate risks and opportunities by considering industry-specific topics in accordance with SASB (Sustainability Accounting Standards Board) standards.</p> | <p>Establish standards and frameworks for guiding principles during ESG Working Group meetings, and report them to the Sustainability Committee and the Board of Directors.</p> <p>Identify the company's risks and opportunities—including physical and transition risks—during ESG Working Group meetings, and report them to the Sustainability Committee and the Board of Directors.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| year | Estimated completion time    | Implementation Details                                                                           | Response strategies                                                                                                                                                                                                                                                                                                    |
|------|------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2027 | By the end of September 2027 | Identify and gather the required information.                                                    | Based on the scope established in the previous quarter, identify the data required from within the reporting boundaries and the value chain, and evaluate the linkages between the collected sustainability-related data and the data used for financial reporting (such as inputs and parameters).                    |
|      | By the end of December 2027  | Pilot the preparation of a dedicated section on sustainability information in the annual report. | In accordance with IFRS Sustainability Disclosure Standards and regulations governing mandatory annual report disclosures, a dedicated section on sustainability information—prepared in compliance with said standards—is being drafted on a trial basis to serve as a basis for refining reporting processes for the |
| 2028 | March 2028                   | Announcement regarding the filing of the annual report section on sustainability information     | The announcement and filing shall be completed concurrently with the financial statements for the 2027 fiscal year.                                                                                                                                                                                                    |

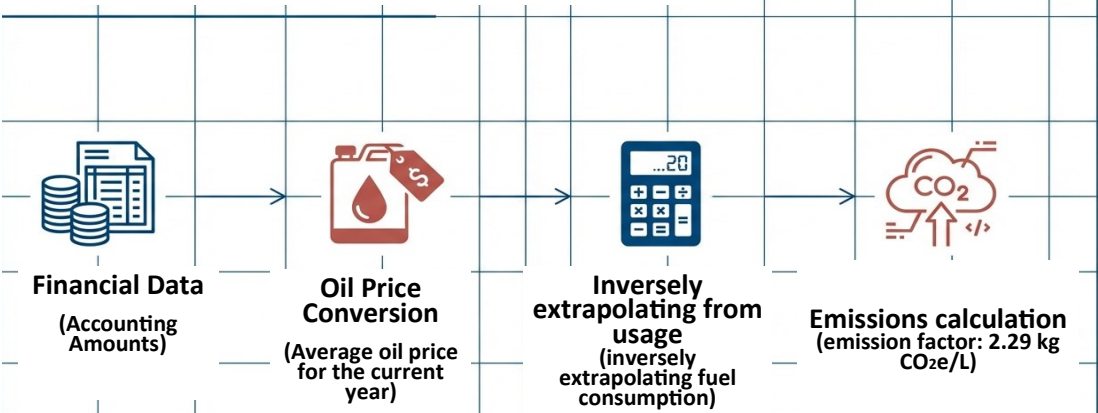
# Appendix 2018 Greenhouse Gas Inventory Base Year Recalculation Report



## Recalculation Basis and Compliance



## Methodology of Historical Data Reconstruction



Since actual oil volume data was not preserved in 2018, the accounting amount backwards method was adopted as a reasonable way to reconstruct historical data.

## Additional Transportation Expenses: Analysis of Differences Between Estimated and On-Site Data

Estimated emissions

**288.34**

Tonne CO<sub>2</sub>e

(Site Variance)

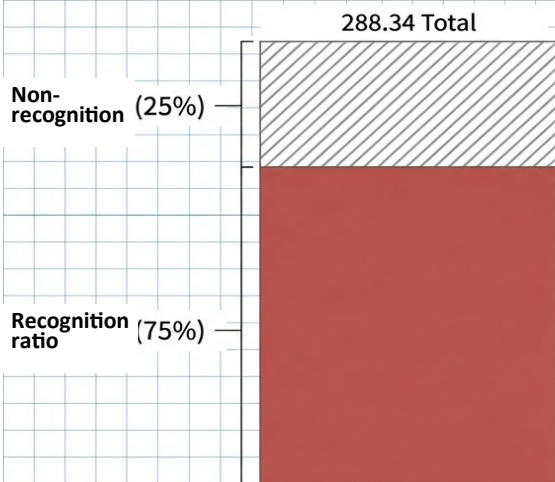
**16.8%**

The average proportion of fuel-related expenses in the transportation expense category is: 16.8%



- Differences in construction
- site structure
  - Mixed nature of accounting subjects
  - The inverse estimation method has estimation uncertainty.

## Transportation expenses: Conservative approach



$$288.34 \times 75\% = 216.26 \text{ Tonne}$$

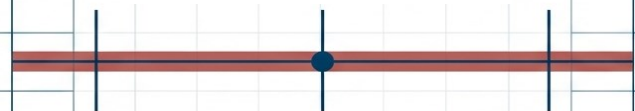
**Final recognition of transportation cost emissions: 216.26 Tonne CO<sub>2</sub>e**

To avoid overestimating emissions, only 75% is recognized (underestimation treatment).

## Fuel cost supplement: highly accurate estimates

**Estimated emissions:  
1590.51Tonne CO<sub>2</sub>e**

**0.0015%**  
actual difference

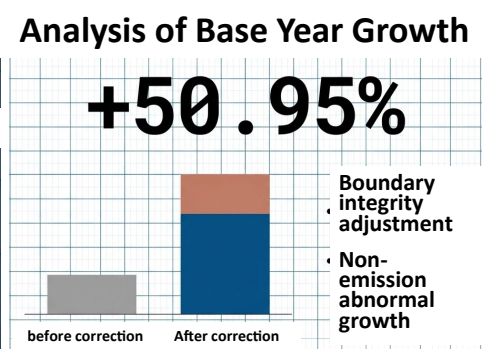
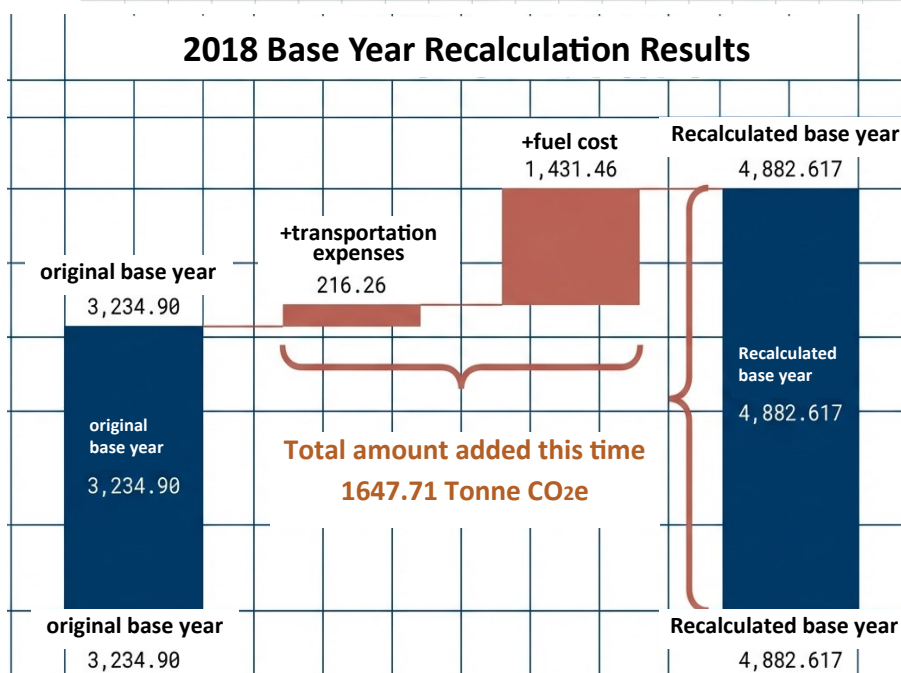
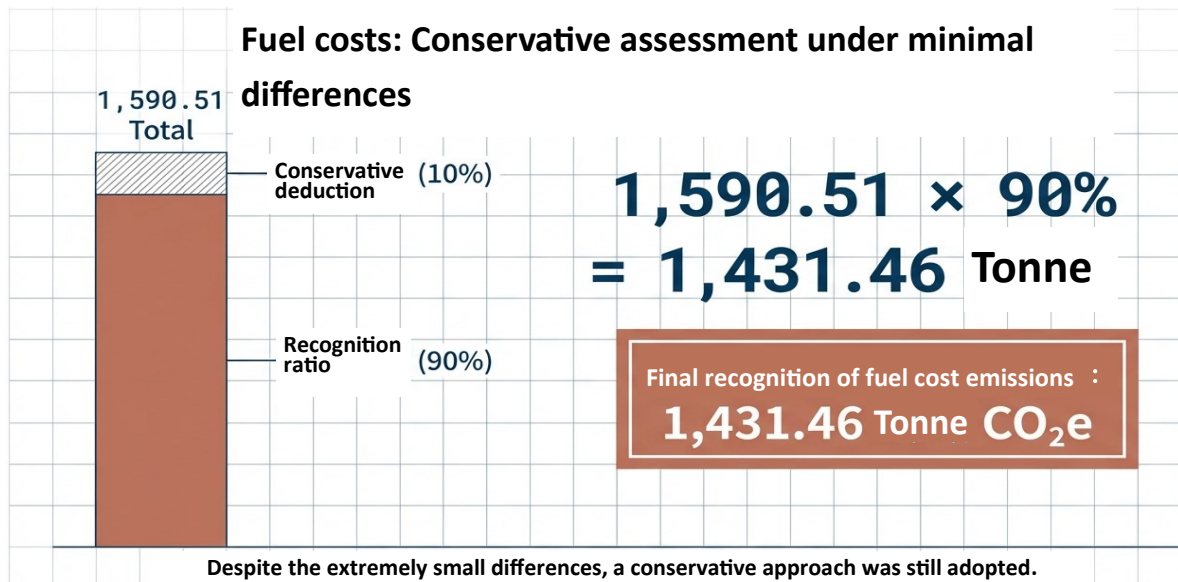


The structure is stable and the risk of estimation error is extremely low.

Noto Serif TC Regular

Noto Serif TC Regular





**Summary of the rationality of recalculation**

|                                                                                                   |                                                                                                                                     |
|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| <p>historical reconstruction</p> <p>Using accounting amount estimation as a reasonable method</p> | <p>lower estimate</p> <p>Transportation expenses are only recognized at 75%.</p>                                                    |
| <p>conservative principles</p> <p>Only 90% of fuel costs are recognized.</p>                      | <p>Not all were recognized</p> <p>Not all figures were included in the valuation to ensure that the data was not overestimated.</p> |

Subsequent carbon reduction performance should be compared to a recalculated baseline year of 4,882.617 metric tons.

Ensure the targets are authentic and comparable.

# Explanation and Response Regarding Controversial Incidents and Media Reports

| Background of the incident                                                                                                                                                                                                                                                                                                                                                         | Company Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The "Red Banner" Incident at the Danjiang Bridge Closure Ceremony (September 2025)</p> <p>Details: A red banner reading "Welcoming the Most Approachable President Lai for an Inspection" was displayed at the site that day, sparking media commentary and controversy.</p> <p>(Source: TVBS News and other online media outlets)</p>                                          | <p>The Company issued a clarification on its official website that same day regarding comments circulating on social media and related media reports.</p> <p>A summary of the clarification follows:</p> <p>The Company hung the red banner on its own initiative without prior notification to the competent authorities; the banner was removed immediately after the authorities discovered it.</p> <p>The banner was displayed to express gratitude for the strong support provided by the President—during his tenure as Premier—which enabled the project to commence successfully.</p> <p>We appreciate the support from President Lai, as well as from subsequent Premiers and their administrative teams. As the project nears completion, it stands to benefit the residents of Tamsui—a development welcomed by the local community and a boon for the public at large.</p> <p>We hope that all parties will avoid over-interpreting the matter and instead look forward to the project's continued progress—meeting both schedule and quality standards—so that it may be completed soon and resolve the traffic issues faced by residents of the Danbei area.</p> |
| <p>Dispute over CPC's Third LNG Terminal Project Costs</p> <p>Note: Just prior to the bidding for Taipower's Xiehe Power Plant project (the "Fourth Terminal"), CTCI Resources Engineering and Huang Chang Construction became embroiled in a dispute regarding the construction costs of CPC Corporation's Guantan LNG Terminal (the "Third Terminal").</p> <p>(Mirror Media)</p> | <p>This incident is merely media speculation and has no impact on the company's operations.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |





Kung Sing Engineering Corporation

# 2025 ESG

PUBLISHED ON AUGUST 2026

[WWW.KSECO.COM.TW](http://WWW.KSECO.COM.TW)