

**DYDC**

**2021**

# **Sustainable Development White Paper**

Create Tangible Values of Sustainability  
and Safeguard Future Prosperities for All.

# About this White Paper



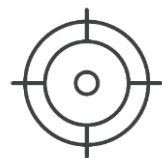
## White Paper Introduction

This white paper is the first 《Sustainable Development White Paper》 published by Ding-Yue Development Corporation ( Ding-Yue Development ) , serving as the foundation for the continuous publishing annual 《Sustainable Development Report》 in the future. The content explains our sustainable development vision in detail, reports our efforts in 2021 and 2022 for achieving this vision, and drafts the roadmap to reach the 2030 sustainable development goals.



## Compilation Basis of the White Paper

This white paper takes 《Global Real Estate Sustainability Benchmark (GRESB)》 as the initial stage of Ding-Yue's sustainable development framework and the 2030 sustainable development roadmap. Additionally, due to the corresponding content in the Global Reporting Initiative (GRI), this white paper further takes the 《GRI 2: General Disclosures 2021》 in 《GRI Universal Standards 2021》 and the economic, environmental, and societal guidelines to set the mid- and long-term goals of the overall enterprise sustainable development. Regarding the chapter index of GRI, GRESB, and this white paper, please refer to pp. 54 – 58.



## The White Paper Scope

The white paper scope primarily focuses on Ding-Yue Development, including all departments and its development projects. To simplify the description, all of the terms " Ding-Yue Development", "Ding-Yue", "We", "the company", and "DYDC" represent "Ding-Yue Development Corporation".



## Get this White Paper

To reduce carbon emissions, we will publish this white paper on Ding-Yue Development Corporation's website:

[https://www.dydc.com.tw/?page\\_id=13525](https://www.dydc.com.tw/?page_id=13525)

Please feel free to share your feedback and suggestions regarding this white paper or Ding-Yue's sustainable development performance by sending us an email to:

[JimmySu@dydc.com.tw](mailto:JimmySu@dydc.com.tw)

# Contents

A Message from Our CEO 03

Ding-Yue Development Introduction 04

## 1 2030 ESG Sustainable Development Strategy 05

1.1 2030 ESG Sustainable Development Roadmap 06

1.2 United Nations Sustainable Development Goals 08

## 2 Sustainable Foundation 10

2.1 ESG Sustainability Management Framework 11

2.2 Sustainable Development Decision-Management Method 11

2.3 Ding-Yue Development Policy 12

2.4 Stakeholder Communication and Materiality Assessment 13

2.5 GRESB : Global ESG Benchmark for Real Assets 14

## 3 Win-Win Enterprises 15

3.1 ESG Leadership 16

3.2 Employee Engagement 20

3.3 Safety, Health and Well-being 23

## 4 Economic Prosperity 26

4.1 Green Economy 27

4.2 Risk Management 28

## 5 Environmental Protection 31

5.1 Climate Initiative 32

5.2 Environment Goodwill 35

## 6 Mutually Beneficial Partnerships 38

6.1 Quality Management 39

6.2 Mutual Prosperity 40

6.3 Communication and Engagement 41

## 7 Thriving Communities 42

7.1 Health and Wellbeing 43

7.2 Community Development 44

## 8 Delivering Sustainability Promise: CORE PACIFIC PLAZA 45

## 9 Global Sustainability Initiative Guideline 50

## 10 Global Reporting Initiative Index 54

Appendices

# A Message From Our CEO



DYDC CEO  
CHING-JING SHEEN

One of the Nobel Peace Prize winners, Henry Kissinger, has said many famous quotes, and "Only those innocent can accomplish great things" has influenced me profoundly for many years, which is also one of my key faith in managing my business.

## **New Development of Diversified Industries**

The Core Pacific Group that I co-founded with my partners has experienced tortuous difficulties for over half a century. In the beginning, the group started its business in the textile trading industry. To achieve the enterprise's sustainable management and diversified development, I put efforts into the business to enter various entities, such as petrochemical, engineering infrastructure, urban development and operation, financial services, business and recreation, and cultural foundation.

## **Advanced Deployment and Creative Thinking**

We are currently in an ever-changing technology era; both enterprises and employees have to maximize the value in use to avoid being eliminated. Thus, I have always encouraged all of my employees to embrace challenges bravely and connect reverse thinking and the horizontal relationships among stakeholders, setting these as their principles of dealing with others. That way, every one of us can cultivate excellent characters to be omniscient, far-reaching, comprehensive, and meticulous.

## **Cherish the Forest and Protect the Earth**

We all know that carbon dioxide will cause severe global warming. We have witnessed extreme climate change in recent years, such as the getting worse natural disasters, the rapid melting of polar ice caps, and even land desertification. For example, the devastating Australian bushfires in modern history had burned more than 170,000 square kilometers. Research also pointed out that the bushfires had damaged thousands of houses and killed three billion animals. The record-breaking bushfires had caused up to 700 million tons, giving the earth a hard punch and becoming a highly concerning issue among global leaders and enterprises. Therefore, I have set the blue sky, ocean, and green fields as the new image, remodeling the corporate identity system to demonstrate my determination to protect the earth.

The climate crisis is imminent, and the following decade is a crucial time to protect the earth; from manufacturing, service providers, to the real estate industry, all of their supply chains have encountered the major threats regarding the rapid-changing cost increase in carbon

rights and tax and many other supply chain challenges. If we wait to reach net-zero emissions by 2050, we may also anticipate the counterattack of nature. On the other hand, forests have tremendous benefits in resisting climate change and maintaining the survival of multispecies. Hence, it requires both you and me to do our best to protect forests and mitigate disasters; this should be the goal and responsibility that the government, enterprises, and everyone should be persistent.

Apart from advanced deployment to prevent forest damage and focus on energy saving and carbon reduction, we should proactively advocate growing trees to absorb carbon dioxide and fight against global warming. Thus, by aiming to implement green planting comprehensively on every floor in business, residential and public buildings or along the highways in the world, we may mitigate global warming and can anticipate balancing the harm brought by extreme climate. Furthermore, we love to share our green environmental design and practical experiences, fostering all walks of life to make correct and fast sustainable development actions and leaving our descendants a wonderful living environment.

## **Future Perspective**

Facing the vast global land development market, Ding-Yue Development will integrate our group resources, combining with our Environmental, Social, and Governance (ESG) faith, to continue creating high-resilient, intelligent, thriving premium residences and international business offices. Moreover, we will promote the idea of leisurely offices, helping the public co-exist with the current epidemic, creating thousands of job opportunities, and contributing solidly to the enterprise's sustainable development.

# Ding-Yue Development Introduction

Year of Establishment	<b>2019</b>
Number of Employees	<b>30</b>
Main Business	<ul style="list-style-type: none"> <li>• Large-scale Land Development</li> <li>• Real Estate Investment and Construction</li> <li>• Real Estate Sales and Leasing</li> </ul>

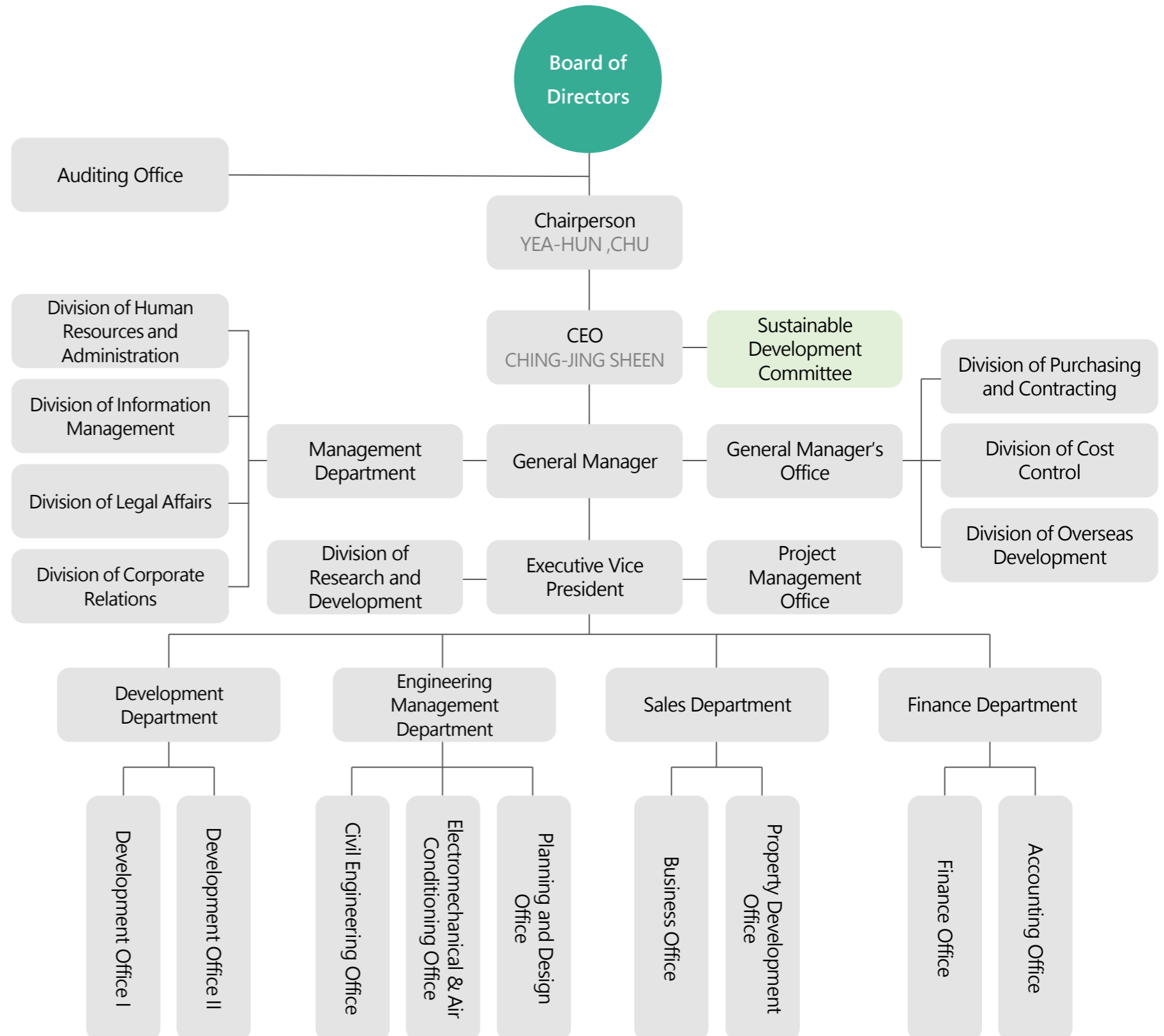
Taiwan Business Territory (up to this reporting year)	
Taipei	
Project Number	<b>1</b>
Total Floor Area	<b>258,446</b> m <sup>2</sup>

Ding-Yue Development Corporation (Ding-Yue, DYDC) was established in 2019 and currently has 30 employees. We are an important subsidiary under a listed company, China Petrochemical Development Corporation (1314.TW), and both of us are business groups under the Core Pacific Group.

In the past, our business focused on accepting various research, analysis, and consulting inquiries regarding land zoning. To diversify our business and achieve sustainable development, we have then expanded the business to large-scale land development and real estate investment and construction; our core services include A+ level international business offices, multimedia international conference centers, fusion shopping malls, premium residences, urban renewal, and reconstruction of unsafe and old buildings.

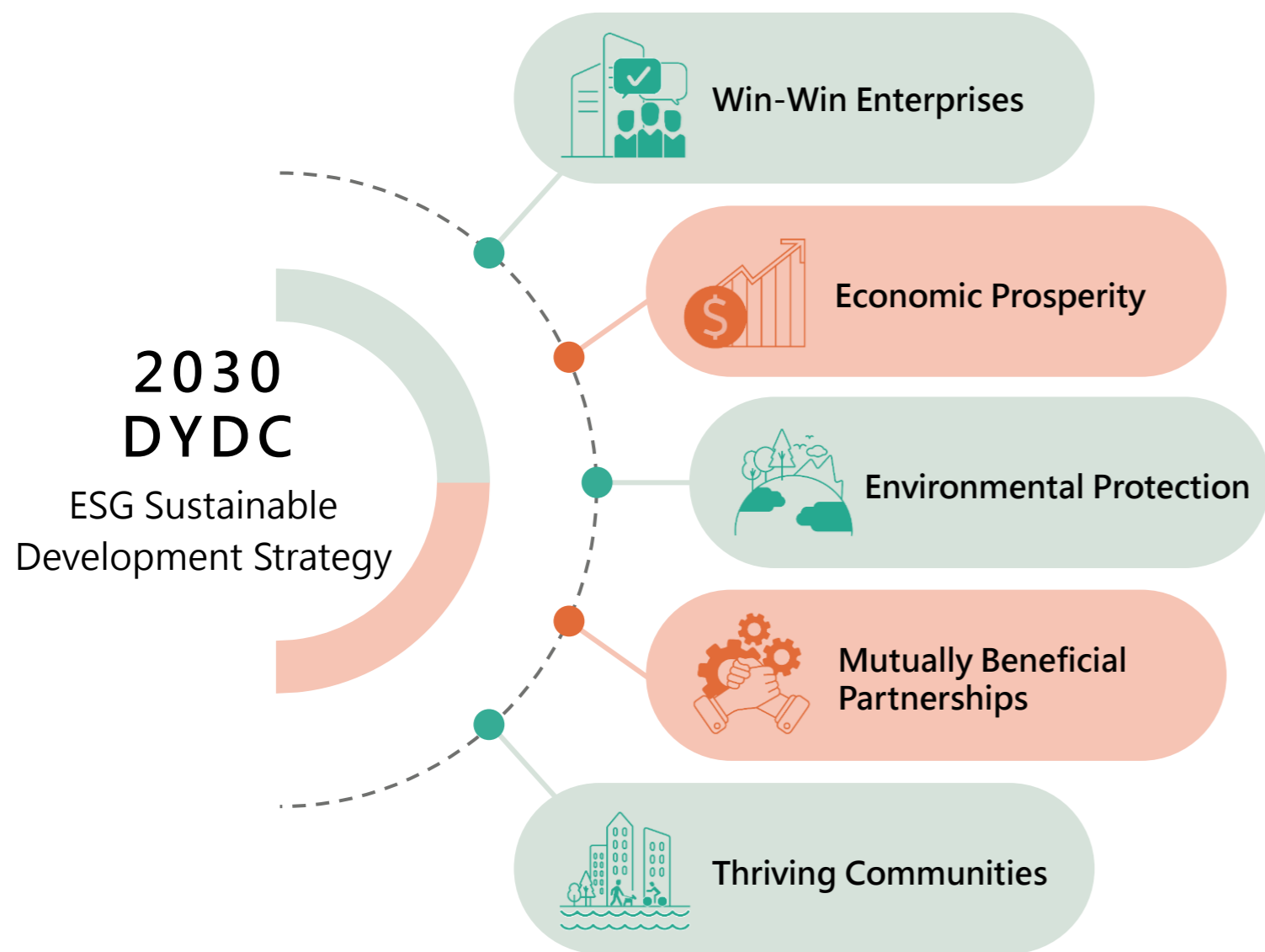
In the future, our company will continue exploring and deploying domestic and overseas areas with investment potential to develop healthy green buildings that are eco-friendly, energy-saving, and have low carbon emissions.

## Organizational Structure



# 1

# 2030 ESG Sustainable Development Strategy



2021 is Ding-Yue's first year of sustainable transformation. During reconceptualizing and planning of the Core Pacific Plaza, we chose healthy, green building concept as the core concept. This driving force allowed us to lay a solid foundation for sustainable development while the introduction of ESG helped to rectify our corporate governance policies, implement practical actions for sustainable development of the environment and society, and our pursue of responsible business practices.

To articulate our project advancement goals, we established a vision for sustainable development:

**Create Tangible Values of Sustainability and Safeguard Future Prosperities for All.**

In order to achieve this vision, we have formulated the "2030 Sustainable Development Strategy" and set short, medium and long-term goals. These strategies consist of five main themes: Win-Win Enterprises, Economic Prosperity, Environmental Protection, Mutually Beneficial Partnerships and Thriving Communities.

From here on, with our vision in mind, Ding-Yue shall thoroughly carry out ESG principles and veraciously implement the "2030 Sustainable Development Strategy".

# 1.1 2030 ESG Sustainable Development Roadmap

## Leading Transformation and Innovation

Being a comprehensive investment and development corporation in the real estate industry, Ding-Yue has drafted the "2030 Sustainable Development Roadmap" that covers five themes; we are dedicated to realizing all-aspect attention and actions regarding the corporate ESG.

To ensure comprehensiveness and legitimacy, we take United Nations Sustainable Development Goals (UN SDGs) and GRESB as the compilation basis of our goals, expecting to respond to more UN SDGs meaningfully and continue demonstrating and reviewing our enterprise's sustainable executive power by GRESB evaluation.

Ding-Yue's 2030 sustainable development roadmap consists of five themes: Win-Win Enterprises, Economic Prosperity, Environmental Protection, Mutually Beneficial Partnerships, and Thriving Communities. These five themes are interdependent and have mutual support, gathering the ESG issues and fully assimilating into the company's business strategies.

We have divided the themes of the roadmap into three stages:

- **Stage 1:** May 2021 to April 2022; this is the establishing period for Ding-Yue to initiate sustainable planning, evaluate the current status, and make policies.
- **Stage 2:** We aim to accomplish our mid-term goals between April 2022 and 2024.
- **Stage 3:** We expect to achieve our long-term goals between 2025 and 2030.

Ding-Yue will review this "Sustainable Development Roadmap" regularly (every one or two years) and track the goals, updating and adjusting the plan according to the regulations, sustainable development trends, and carbon reduction technology.



### Win-Win Enterprises

2021.5 - 2022.4

#### ESG Leadership

- Launch the first-version Sustainable Development White Paper
- Introduce ESG integration and build a professional team
- Respond to UN SDGs
- Participate in GRESB
- Identify ESG issues and draft the control methods

#### Employee Engagement

- Review employee inclusion and diversity
- Create the employee engagement plan
- Construct an effective appeal and inspection channel
- Conduct employee satisfaction survey and improvement plans

#### Safety, Health and Well-being

- Build employee safety indicators
- Set up employee safety and well-being plans to improve workplace safety

2022.4 - 2024 Goals

#### ESG Leadership

- Publish ESG sustainable development report annually to disclose our annual performance and growth goals

#### Employee Engagement

- Continuously implement ESG-related employee training
- Carry out gender equality education to enhance diversity and inclusive culture

#### Safety, Health and Well-being

- Continuously monitor the employee safety indicators, such as the Lost Time Injury Rate (LTIR), and draft the improvement to minimize the harm

2025 - 2030 Goals

#### ESG Leadership

- Deepen UN SDGs and investigate other initiatives
- Add GRESB performance component rating to those completed and are at operation phase projects

#### Employee Engagement

- Increase the employee satisfaction score year by year
- Become an excellent happy enterprise by 2030 through optimizing employee engagement and well-being plans gradually



### Economic Prosperity

2021.5 - 2022.4

#### Green Economy

- Dedicated to creating sustainable growth and the economic value with mutual benefits for stakeholders
- Involve in green development to fulfill the sustainable financial-market trend, fostering the growth of green investment markets
- Take ESG as the development cores, assisting our future tenants to achieve their ESG goals and creating a sustainable ecosphere

#### Risk Management

- Obtain ISO 14001 Environmental Management Systems
- Identify the preliminary potential risks of each issue and assign accountable departments to draft related policies

2022.4 - 2024 Goals

#### Green Economy

- Provide decent job opportunities in our development projects, cultivating a healthy industrial ecosystem

#### Risk Management

- Continuously update ISO certification, keeping executing environmental management strictly
- Introduce Task Force on Climate-related Financial Disclosures (TCFD) to build a comprehensive mechanism to identify major financial risks and corresponding measures caused by climate change, natural disasters, and business transformation

2025 - 2030 Goals

#### Green Economy

- All development projects are experienced in ESG management, possessing the flexibility to trade in green investment markets

#### Risk Management

- Keep monitor risks and the feasibility and effectiveness of the corresponding countermeasures in the projects





## Environmental Protection

2021.5 - 2022.4

### Climate Initiative

- Adopt low power-consumption and water-saving design in development projects
- Plan the use of renewable energy in development projects
- Promise to introduce healthy and green building standards in development projects

### Environment Goodwill

- Set up a sustainable site selection method in development projects
- Set up the requirement rules of green procurement and material selection in development projects
- Set up energy-saving and water-saving strategies in development projects
- Introduce waste disposal strategies in development projects
- Introduce the sustainable management policies for building life cycle

2022.4 - 2024 Goals

### Climate Initiative

- Set up the energy use intensity index in development projects
- Check the enterprise's carbon emissions and set up the decarbonization pathway and goals
- Research the feasibility of reaching carbon neutral/net-zero emissions in development projects

### Environment Goodwill

- Apply the building life cycle's sustainable management policies to maintain the properties managed by the corporation and achieve the optimal performance

2025 - 2030 Goals

### Climate Initiative

- Expand the feasibility analysis scope of renewable energy, including on- and off-site
- Follow the decarbonization pathway to achieve the year-by-year targets

### Environment Goodwill

- Establish a building material database to exclude those building materials without environmental disclosure for future use



## Mutually Beneficial Partnerships

2021.5 - 2022.4

### Quality Management

- Draft sustainable land development or acquisition principles to ensure the site selection quality of our development projects
- Build a selection mechanism for choosing responsible suppliers and contractors

### Mutual Prosperity

- Guide our suppliers and partners to obtain ISO certification
- Advise suppliers and partners to offer sustainable products and services
- Develop close relationships with suppliers who pay attention to sustainability

### Multi-directional Communication

- Create an open, smooth communication platform for stakeholders
- Establish an effective appeal and inspection mechanism

2022.4 - 2024 Goals

### Quality Management

- Obtain ISO 9001 Quality Management System Certification
- Regularly conduct random checks on the products offered by suppliers to review if they fulfill the environmental or healthy standards

### Mutual Prosperity

- Regularly conduct random checks on the ESG performance of suppliers and contractors with a certain scope

### Multi-directional Communication

- Identify the Stakeholder Engagement Standard (AA1000SES) and the GRI 3 material topics
- Build a partnership satisfaction survey mechanism

2025 - 2030 Goals

### Quality Management

- Keep updating ISO 9001 certification, strictly monitoring product and service quality

### Mutual Prosperity

- Ensure 100% of our partners have obtained ISO 9001 Quality Management System Certification

### Multi-directional Communication

- Increase the direct cooperation opportunities with suppliers, including the inventories of embedded carbon emissions from our suppliers



## Thriving Communities

2021.5 - 2022.4

### Health and Wellbeing

- Attain the Taipei Livable City Contribution Reward
- Introduce a variety of certifications, including Structure Accreditation Building, Intelligent Building, WELL Building Standard, Green Building Label, and LEED Green Building

### Community Development

- Our site selection priority is high traffic accessibility and life functions
- Provide an interactive platform and participatory public space in our development projects
- Build the process of community impact assessment and monitoring

2022.4 - 2030 Goals

### Health and Well-being

- Regularly check the health and safety efficacy of our service item environments and employees (i.e. drinking water, air quality, thermal comfort, and mental health)

### Community Development

- Provide tenants with amenities and services in development projects
- Plan ESG education and promote it in development projects and the communities
- Create a comprehensive community impact assessment process to reinforce the benefits of community construction





## 1.2

## United Nations Sustainable Development Goals



UN SDGs are a series of sustainable development agendas from 2016 to 2030 set up by the United Nations in 2015 to lead humankind into a better future. UN SDGs reveal 17 goals, and the below are Ding-Yue's relevant measures in the five themes that respond to UN SDGs:

### Win-Win Enterprises

We believe that using excellent leadership to provide employees with healthy, equal, and pleasant working environments and well-being can enrich working efficiency and enterprise competitiveness, creating win-win enterprises:



#### 3 Good Health and Well-being

Ding-Yue has implemented many plans related to user health and well-being, including setting internal disease and spread prevention, using harmless materials, creating a pregnancy-friendly workplace, providing accident compensation for commuting injuries, and offering high-quality healthcare. From the perspective of enterprise strategies, we aim to improve employee benefits, take care of employees' mental health, create a comprehensive community environment, and solidly implement win-win goals.



#### 5 Gender Equality

Ding-Yue pays attention to implementing gender equality, including balancing the gender ratio in the workplace, eliminating the salary gap between genders, ensuring the ratio of female management positions, and publishing relevant data.



#### 8 Decent Work and Economic Growth

By taking care of employees' mental and physical health and work performance, Ding-Yue sets comprehensive welfare and compensation systems, allowing employees to enjoy decent work and rich mental life; this will indirectly enhance the company and social-economic growth.

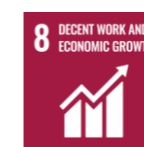


#### 16 Peace, Justice and Strong Institutions

Ding-Yue emphasizes improving efficiency and transparency in the company's management, including educating and implementing equal rights internally, creating preventive measures in handling the company's scandals and corruption, and setting effective reporting and monitoring mechanisms. Furthermore, we have zero tolerance for any forms of violence, discrimination, or corruption.

### Economic Prosperity

We are dedicated to delivering long-term values through our business and development projects, expecting to foster economic prosperity:



#### 8 Decent Work and Economic Growth

Ding-Yue offers job opportunities and ensures our employees have decent work in our development projects, helping boost economic growth to expand and develop internally from Ding-Yue.



#### 17 Partnerships for the Goal

From the perspective of economic development, Ding-Yue's vision is to grow together with our partners. Through stable contractual relationships, the mutual benefit, aid, trust, and supervision between Ding-Yue and our stakeholders will generate sustainable-growing economic value.

### Tangible Environmental Protection Actions

We pay attention and do our best to reduce the environmental impact caused by design, development, construction, and operation, hoping to implement tangible environmental protection actions:



#### 7 Affordable and Clean Energy

Apart from maximizing renewable energy utilization rate, we also simulate the power consumption at the design stages to plan energy usage effectively. Meanwhile, we reinforce the function evaluation at construction and completed stages to ensure the quality of relevant equipment and systems. Additionally, we continue optimizing loads and maximizing power equipment control by researching energy efficiency. We regularly monitor energy efficiency after tenants move in to ensure the work still achieves the expected performance afterward.



## 12 Responsible Consumption and Production

Ding-Yue has always self-demanded to be the development enterprise with the highest standards; we are cautious about the procurement of building and raw materials and construct with the most eco-friendly and user-friendly approaches. For example, we collect and store recyclables, set waste management plans, and execute material management to set a circular economy as our organizational development item.



## 13 Climate Action

Regarding the climate change issue, continuing to take action is proof of Ding-Yue's determination to pursue sustainability, including the designs in energy-saving, planting, drainage, and sustainable site. All are for coping with the possible unknown risks caused by climate change. Moreover, apart from taking action in building design and development, we keep educating employees to increase awareness.

## Mutually Beneficial Partnerships

We promise to work and support together with our collaboration partners, heading toward our sustainability goals and creating mutually beneficial partnerships:



## 12 Responsible Consumption and Production

Ding-Yue reviews the sustainability of our product and service quality in our partnerships with high standards; we set excellent design and development management systems to enhance product quality and improve customer satisfaction. Furthermore, we introduce ISO 14001 to build integral environmental management systems, choose materials with low pollution, and use better eco-friendly production technologies to further achieve our sustainable development goals.



## 17 Partnerships to Achieve the Goal

In business management, Ding-Yue seeks partners with the same philosophy, including our requirements for suppliers and contractors; they must hold the same sustainable development goals and take relevant actions. Therefore, along with the design, development, and operation processes, we will keep promoting and monitoring, such as the certification, material usage, and collaborative companies' policies, implementing our expectations on partnerships toward the goal.

## Foundations for Thriving Communities

Our core beliefs are to provide comfortable, sustainable, and energetic lives in our construction to the public, creating the foundations for thriving communities:



## 3 Good Health and Well-being

Ding-Yue assures the health and well-being of the people in our development projects, including enhancing the air and water quality, improving lighting design, providing spaces with better accessibility, eliminating noises, and using harmless materials; we also provide amenities, interactive community platforms, and participatory public space.



## 6 Clean Water and Sanitation

Set low-impact development projects to minimize the impact on nearby water sources and the natural environment, maintaining the site's hydrological context to be as their original conditions before construction; we expect to do flood control effectively by complete drainage and rainwater recovery systems and water the site plants by the collected rainwater. On the other hand, we will execute drinking water system management and inspect water quality regularly to ensure the cleanness and freshness of drinking water and the water quality of sanitation.



## 9 Industry, Innovation and Infrastructure

Build resilient infrastructure, including introducing aseismic design and intelligent building certification, driving sustainable development in peripheral industries and cultivating the innovative atmosphere in communities.



## 11 Sustainable Cities and Communities

The relationship between our sustainable sites and communities is a concept that Ding-Yue cares about very much; we not only design planting and landscape drainage plans but also set strict requirements on construction pollution prevention, rainwater management, the reduction of heat island effect, and site construction plans. Additionally, we offer the perpetual use right of an area that registered 1,138 square meters for free to be a space for serving the public or charity. Meanwhile, we adopt the Fusheng Park site to increase urban green space and share the space with the community.



2

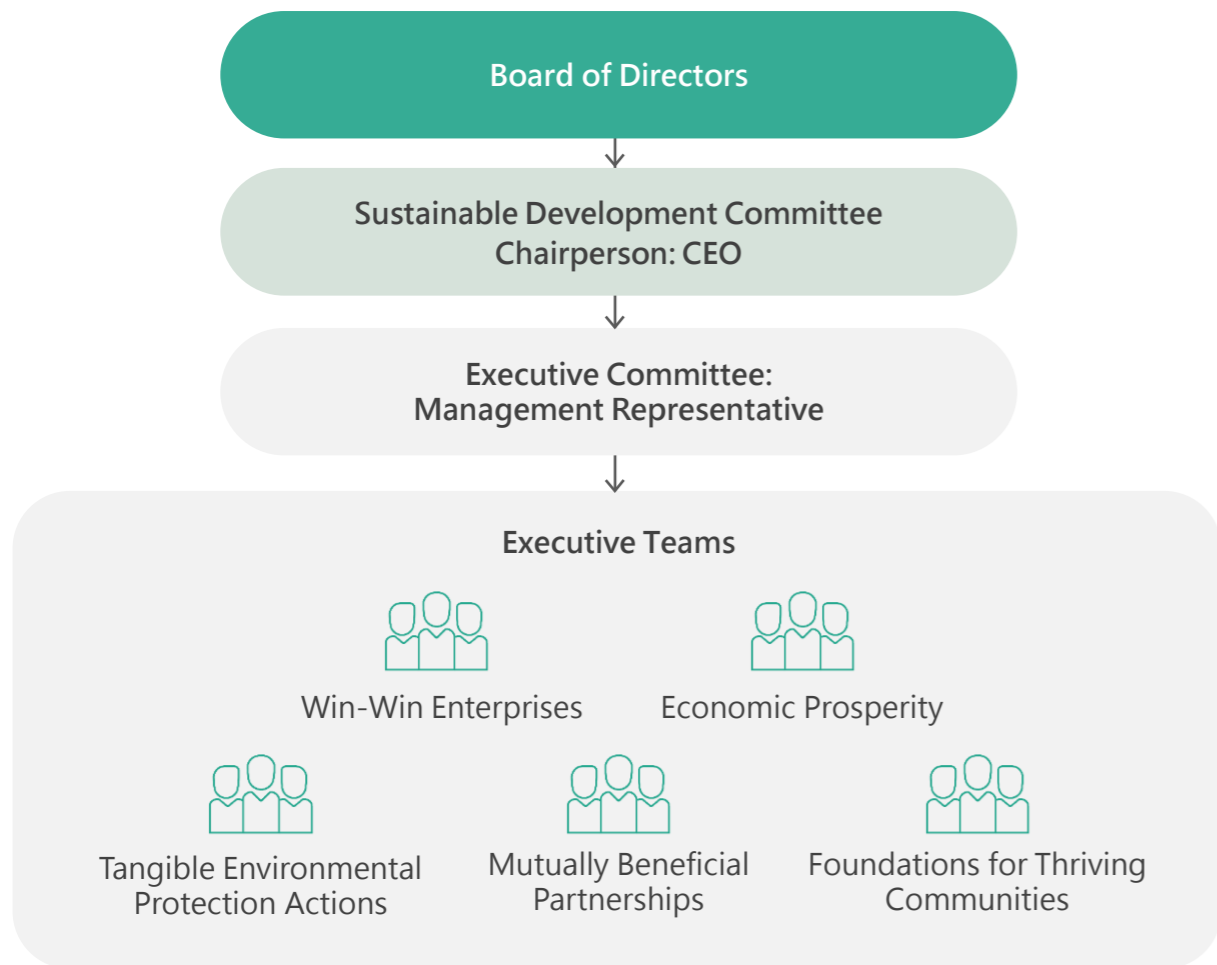
## Sustainable Foundation

Stable and steady business management is the foundation of sustainable development.

Ding-Yue sees the comprehensive view of the situation and is thoughtful;

we organize a complete management team, realizing the patterns of implementing goals in our policies.

## 2.1 ESG Sustainability Management Framework



## ESG Sustainable Development Management Rights and Responsibilities

The board of directors plays an essential leader and supervisor role in Ding-Yue's sustainable development. The board of directors will continue paying attention to domestic and overseas sustainable development trends to obtain insights about social and economic environments, concern the company's strategic directions, discuss the company's ESG risks, identify key issues related to ESG and the climate to set the annual core goals of the sustainable development, and regularly review the execution performance and publish the report.

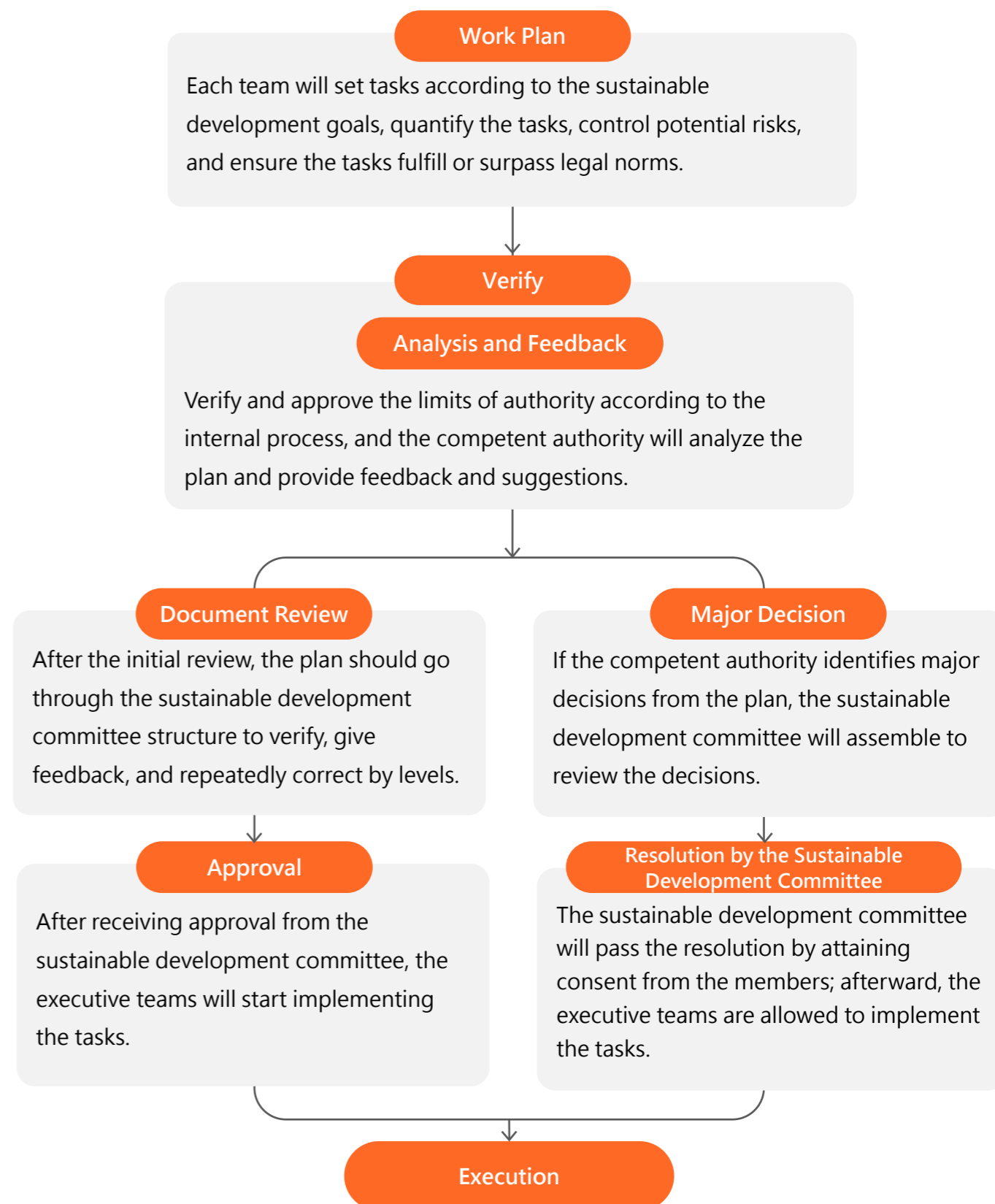
The board of directors authorizes the sustainable development committee to publish the annual core goals and supervise the implementation of ESG tasks. The committee comprises the CEO and the executives from related departments, and the CEO represents the chairperson. Meanwhile, a management representative works as the executive committee and is the top decision-maker for ESG and climate-related tasks.

Additionally, the executive teams are set under the committee. Those departmental executives are the team leaders to hold meetings regularly and report the implementation plans and performance to the committee. The committee will review the performance to see if it reaches the Key Performance Indicator (KPI), evaluate the feasibility of the sustainable development actions suggested by each team, and report the result to the board of directors at least once a year. The topics of the meeting should include:

- 1) Review the performance of the previous year's ESG plans and goals;
  - 2) Review the implementation of ESG policies;
  - 3) Review the annual ESG performance and provide suggestions;
  - 4) Set annual ESG goals;
  - 5) Identify annual ESG risks and corresponding strategies.
- The sustainable development committee will be responsible for coordinating, setting action plans, and executing the final consensus; moreover, the committee will communicate and review the actions following the five themes set by the corporation.

## 2.2 Sustainable Development Decision-Management Method

To execute the ESG Sustainability Management Framework correctly, operate the tasks smoothly and fulfill the set sustainable goals, and assist in achieving the goals, Ding-Yue has created the sustainable development decision-management method. The process description is as below:



## 2.3 Ding-Yue Development Policy

To assist in executing the sustainable development strategies, we have set the below policies regarding the three ESG aspects::

### Governance Policy

The policy's core spirit and scope with the 《Enterprise Code of Conduct》 have defined the governance policy.



#### ESG Governance Aspect:

《HR ESG Performance Goal》, 《ESG Risk Management》, 《Sustainable Land Development or Acquisition Principles》, 《The ESG Strategies of Development Projects》



#### Supply Chains and Contractors Governance Aspect:

《Supplier Engagement Plan》, 《Contractor Engagement Plan》

### Environmental Policy

The policy's core spirit and scope with the 《Environmental Related Issues and Control Method》 have defined the environmental policy.



#### Energy Aspect:

《Energy Efficiency Requirements of Development Projects》



#### Environmental Protection Aspect:

《Site Selection Requirements》, 《Site Design and Development Requirements》, 《Material Selection Requirements of Development Projects》, 《Water-saving Strategies of Development Projects》, 《Waste Management Strategies of Development Projects》



#### Green Building Aspect:

《Green Building Certification》, 《Sustainable Management Policies for Building Life Cycle》

### Social Policy

The policy's core spirit and scope with the 《Social Related Issues and Control Method》 have defined the social policy.



#### Employee Engagement and Well-being Aspect:

《Employee Engagement Plan》, 《Employee Structure and Compensation System》



#### Stakeholder Communication Aspect: :

《Stakeholder Communication and Grievance Procedures》



#### Health and Safety Aspect:

《Employee Health and Well-being Program》, 《Employee Safety Indicators》, 《The Occupational Safety and Healthy Method at the Workplace》



#### Community and Social Aspect:

《Resident's Health and Well-being of Development Projects》, 《The Evaluation Method of Community Economy Impact》, 《The Evaluation Method of Community Impact》

## 2.4 Stakeholder Communication and Materiality Assessment

As described in the "2030 Sustainable Roadmap", Ding-Yue insists on maintaining two-way communication with stakeholders, encouraging opinion expression and listening to everyone are the elements of our decision-making, and we have established the 《Stakeholder Communication and Grievance Procedures》. Currently, this sustainable development white paper takes the management and development components in GRESB as a reference, including employees, suppliers, contractors, and communities, to build corresponding communication channels.

In the mid-term goals from April 2022 to 2024, Ding-Yue will include more stakeholders based on the internationally recognized AA1000 Stakeholder Engagement Standard (AA1000SES) and the five principles, dependency, responsibility, tension, influence, tension, and diverse perspectives, published by Account Ability, a British non-profit organization, such as tenants, academic experts. Consequently, we can regularly review and update our sustainable development communication and decisions based on this process in the future.




### 2.4.1 Stakeholder and Communication Channels

The following shows the four key stakeholder groups and their corresponding communication channels in the management and development components:

 <p><b>Employees</b></p> <ul style="list-style-type: none"> <li>• Satisfaction Survey</li> <li>• Employee Training</li> <li>• Staff Meeting</li> <li>• Report and Inspection Mechanism</li> </ul>	 <p><b>Suppliers</b></p> <ul style="list-style-type: none"> <li>• Supplier Feedback Meeting</li> <li>• ESG Training Plan</li> <li>• Supplier Selection Mechanism</li> <li>• Inspect ESG Performance and Product Quality</li> </ul>
 <p><b>Contractors</b></p> <ul style="list-style-type: none"> <li>• Contractor Feedback Meeting</li> <li>• ESG Training Plan</li> <li>• Site Safety Training Course</li> <li>• Inspect ESG Performance and Site Safety</li> </ul>	 <p><b>Communities</b></p> <ul style="list-style-type: none"> <li>• Community Activity</li> <li>• Cooperation Project</li> <li>• Sustainable Forum</li> <li>• Neighborhood Grievance and Communication Channel</li> </ul>

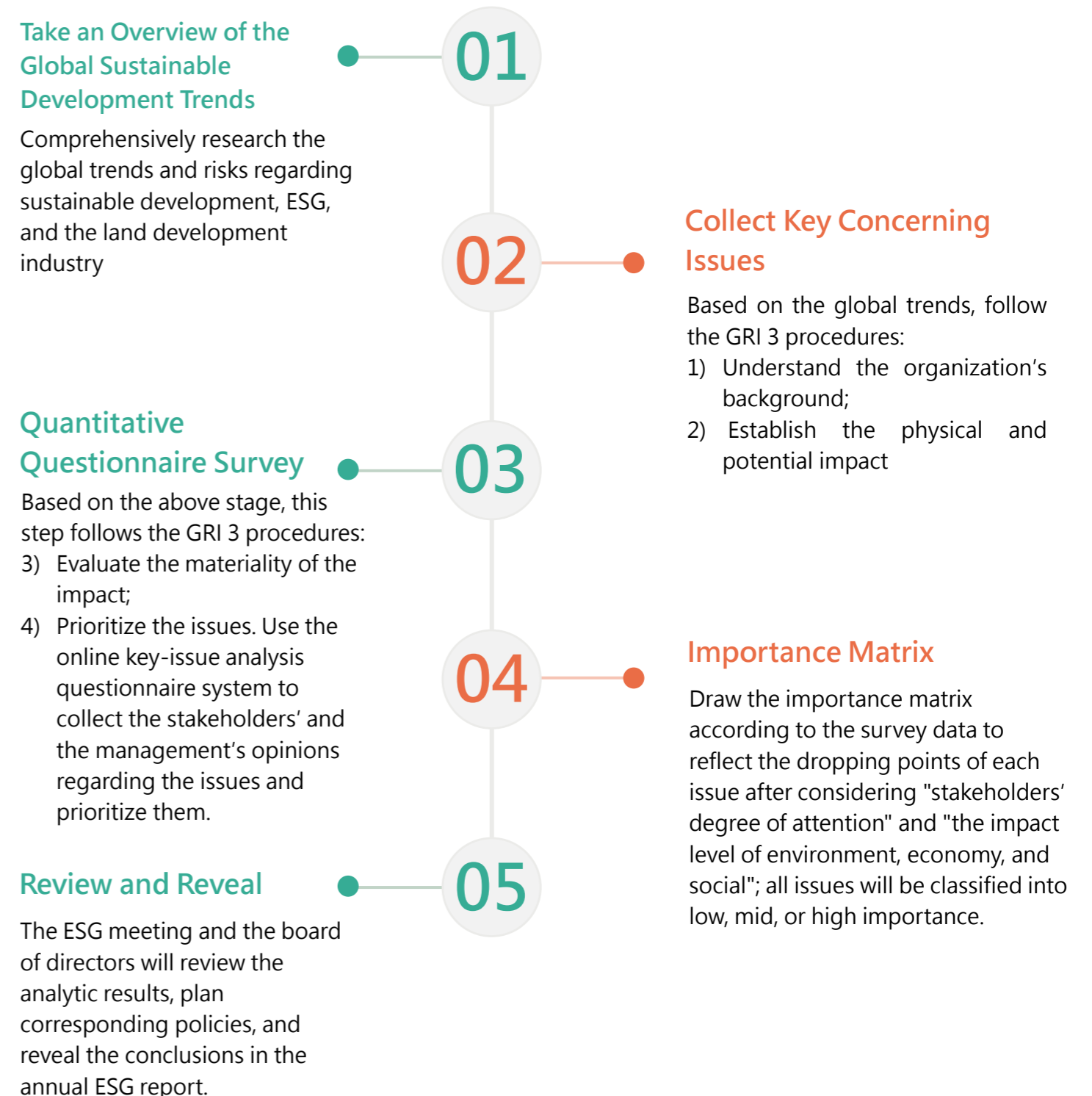
### Potential Stakeholders

The following shows the identified potential stakeholders based on the sustainable development plan when the project goes into the operation stage:

 <p><b>Tenants</b></p> <ul style="list-style-type: none"> <li>• Satisfaction Survey</li> <li>• Community Activity</li> <li>• Regular Consulting Meeting</li> </ul>	 <p><b>Academic Experts</b></p> <ul style="list-style-type: none"> <li>• Cooperation Project</li> <li>• Seminar</li> <li>• Forum</li> </ul>	 <p><b>Government</b></p> <ul style="list-style-type: none"> <li>• Cooperation Project</li> <li>• Conference</li> <li>• Supervise and Inspect</li> </ul>
---	--	---

### 2.4.2 Key Issue Evaluation Program

Identifying and Evaluating key issues is one of the major tasks in sustainable development management. In the mid-term goals from April 2022 to 2024, Ding-Yue will follow the GRI 3 material topics to identify procedures, thoroughly study the global sustainable development trends, and review domestic and international major issues by peer benchmarking and scientific evaluation. By drafting the annual ESG report, we can track every year's major issue performance and set goals systematically for a long time. Ding-Yue plans to take the below steps:



## 2.5 GRESB : Global Real Estate Sustainability Benchmark



G R E S B

Established in 2009, GRESB assesses and benchmarks the Environmental, Social, and Governance (ESG) performance of real assets. Cooperating with the industry, it provides standardized and validated data to the capital markets, enabling investors to understand the achievements of corporations in sustainable development.

GRESB benchmarks the performance of real estate funds, REITs, property companies, real estate developers, infrastructure fund managers, and asset operators across three ESG components: **Management**, **Performance**, and **Development**. The Assessments are guided by what investors and the industry consider to be material issues in the sustainability performance, and are aligned with international reporting frameworks, such as GRI, PRI, SASB, DJSI, TCFD recommendations, the Paris Climate Agreement, UN SDGs, region and country specific disclosure guidelines.

The Real Estate Assessment generates two benchmarks :

- 1. Development Benchmark** consists of participants completing both the Management and Development Components
- 2. Standing Investments Benchmark** consists of participants completing both the Management and Performance Components

The following table presents the scoring for each aspect of the three ESG components of GRESB :

Component	Aspect	Points	% Component
Management	Leadership	7	23%
	Policies	4.5	15%
	Reporting	3.5	12%
	Risk Management	5	17%
	Stakeholder Engagement	10	33%
<b>Total</b>		<b>30</b>	<b>100%</b>
Development	ESG Requirements	12	17%
	Materials	6	9%
	Building Certifications	13	19%
	Energy	14	20%
	Water	5	7%
	Waste	5	7%
	Stakeholder Engagement	15	21%
<b>Total</b>		<b>70</b>	<b>100%</b>
Performance	Risk Assessment	9	13%
	Targets	2	3%
	Tenants & Community	11	16%
	Energy	14	20%
	GHG	7	10%
	Water	7	9.5%
	Waste	4	5.5%
	Data Monitoring & Review	5.5	8%
	Building Certifications	10.5	15%
<b>Total</b>		<b>70</b>	<b>100%</b>

### 2.5.1 Ding-Yue 's Participation in 2022 GRESB Rating

In 2022, Ding-Yue Development and the development project, Core Pacific Plaza, will participate in the "Development Benchmark" rating (management and development components), utilizing the GRESB that possesses high credibility and is widely used by global real estate investment institutions to understand Ding-Yue's ESG performance in the global real estate industry. This rating will be the driving force and guidance for continuous improvement, helping us achieve the aspiration to surpass our competitors and the goal of long-term sustainable development. We expect to be the first development corporation that obtains a GRESB ESG rating in Taiwan.

Given that we could provide corresponding certified documents to all of the indicators in the management and development components, Ding-Yue's 2022 GRESB rating is expected to gain a score of 96.6. Take the 2021 score results as a reference, and this score should reach the five-star level (between 90.29 and 100 points); our estimated scores in each aspect are listed in the below table. The final score and level are subject to the official evaluating result; for the scoring overview of each aspect, please refer to Appendix pp. 59 – 60.

Component	Aspect	Total Points	2022 Estimated Points
Management	Leadership	7	7
	Policies	4.5	4.5
	Reporting	3.5	2.1
	Risk Management	5	5
	Stakeholder Engagement	10	10
<b>Total</b>		<b>30</b>	<b>28.6</b>
Development	ESG Requirements	12	12
	Materials	6	6
	Building Certifications	13	13
	Energy	14	12
	Water	5	5
	Waste	5	5
	Stakeholder Engagement	15	15
<b>Total</b>		<b>70</b>	<b>68</b>
<b>Management + Development Total</b>		<b>100</b>	<b>96.6</b>
*The 5-star score in 2021 is 90.29~100 points *The final score and star rating are subject to the official assessment result			

### Future Goals

In the future, when Ding-Yue has more development projects, we will set the goal to reach a five-star level in the "Development Benchmark". Moreover, when these projects go into the operation stage, we will include the performance component in our evaluation and adopt the "Standing Investment Benchmark" to strictly review the ESG performance of Ding-Yue Development Corporation and the development projects. For the detailed execution process of the performance component, please refer to Appendix pp. 61 – 62.

3



## Win-Win Enterprises

We believe that providing healthy, equal, and pleasant working environments and benefits for employees through excellent leadership can improve work efficiency and enterprise competitiveness, creating win-win enterprises.



## 3.1 ESG Leadership

To lead all employees and partners to achieve our vision by implementing the 2030 ESG sustainable development strategy, we must equip ourselves with comprehensive ESG leadership. First, our sustainable development roadmap has responded to 11 UN SDGs; furthermore, we have adopted GRESB, a third party with high credibility, to set the ESG development framework and goals.

### ESG Leadership-related Policies

#### 3.1.1 《Enterprise Code of Conduct》

The enterprise code of conduct demonstrates the foundation of Ding-Yue's ESG leadership; our company acts in compliance with legal norms, runs the business with legal and honest attitudes, and manages ourselves, suppliers, contractors, clients, and partners with the highest business standards, delivering communication and coordination and building excellent business reputation and image. Hence, we have set the enterprise code of conduct and required all employees (including non-permanent staff) and the management to follow the below principles and norms:

##### Morality and Anti-corruption

Ding-Yue Development has promised to act in compliance with legal norms; we insist on fighting against corruption, upholding integrity, and refusing extravagance. Thus, we implement the act of conduct in "honesty and integrity, probity and self-disciplined, simplicity and unadorned work, and anti-extravagance". Additionally, we forbid any forms of corruption in all employees and the management. Meanwhile, we aim to build mutual trust and benefit and open and transparent relationships with our suppliers and partners while maintaining stable development.

##### Anti-corruption

Ding-Yue Development strictly forbids our employees and the management from doing any corruption, including "bribery, misappropriation, embezzlement, blackmail, deception, and money laundering". We will irregularly provide anti-corruption training/promotion and reveal the reporting channel to implement anti-corruption inspection and management.

##### Anti-unfair Competition

Ding-Yue Development has promised to follow the Fair Trade Law to maintain fair competition in the market. When encountering behaviors with moral turpitude that disturb the market order, we will respond to it according to the internal inspection mechanism; for a detailed explanation, please refer to 《Enterprise Code of Conduct》

##### Information Protection and Security

Ding-Yue Development shares important information security news with our employees, deliver professional training to increase our knowledge, regularly update the firewall, and build remote backup systems to avoid high-risk crisis, such as virus attacks, hacker invasion, data loss, database errors, data or privacy leaking on hardware and software, caused by human errors. Moreover, any staff involved in data or personal information must sign a non-disclosure agreement to carry out the obligations.

##### Political Donation Prohibition

Ding-Yue Development will act in compliance with the law of the country or region we develop our business to prohibit political donation; if discovered any bribery offered to public or government officials, we will process the situation according to relevant laws and the internal management procedures of Ding-Yue Development. Hence, we encourage our suppliers, contractors, and partners to follow the enterprise's norms and uphold the spirit of honesty and transparency to develop business together.

##### Procurement Principles

Ding-Yue Development strictly prohibits unjust enrichment from procurement procedures. Any qualified companies can participate in the bidding; case contact persons are prohibited from disclosing, indicating, or implying any trade secrets and participating in any illegal bidding such as bid-rigging. Furthermore, case contact persons are not allowed to add discriminatory, biased terms in the documents; instead, they should organize, collect, and keep relevant documents by the filing requirements without unauthorized alternation amendment, falsification, or offering artificial materials. The entire procedure should strictly follow the 《Supplier ESG Requirement》 standards to execute review and evaluation.

##### Integrity Reporting Principle

Any staff, unit, or department in Ding-Yue Development involves violating the Enterprise Code of Conduct to abuse power, breach or dereliction of duty, or break the company management regulations; every relevant individual can file a complaint or report. However, the informant should follow the law and must not harm the legal interests of others; the reporting content should be objective and authentic without fabricating, making up, or twisting the truth to frame others. If possible, the informant should describe the violation in detail and provide relevant evidence and supporting information. However, if the informant encountered threatening behaviors, physical or mental attacks, or revenge, Ding-Yue would proactively provide legal support and protection. For detailed reporting procedures, please refer to 《Enterprise Code of Conduct》 and 《Stakeholder Communication and Grievance Procedures》.

##### Inspect and Review Principles

In the cases that violate Ding-Yue Development's 《Enterprise Code of Conduct》, according to the enterprise's management measures, the Management Department is in charge of accepting the alleged staff violation appeal or report. Next, based on the check permission of the monitoring cases, the General Manager will assign relevant staff to assemble an investigation team responsible for investigating the context clue, trying, petitioning for reconsideration, and conducting measurements. Finally, if the violation is actual, the company will notify the party involved in the violation by the internal network, mail, or other official methods.

##### Governance Risk Management

All employees should align themselves with the accountability and reporting line according to the organizational chart. When violating the above principles and causing governance risks, the competent authority should take care of the issues fully based on the principle of "who is responsible, who maintains, and who handles". When occurring medium- or low- risk situations in sustainable development, the leader of each executive team should assemble to discuss the solution strategies rapidly and timely. On the other hand, when a major crisis or high-risk situation occurs, we will assemble the committee to hold a meeting. Meanwhile, to prevent governance risks, the company offers regular training to new employees and all staff; please check 《Employee Engagement Plan》 for details. When employees, units, or departments violate 《Enterprise Code of Conduct》 and cause governance risks, all relevant personnel can follow the "Integrity Reporting Principle" to file a complaint and report, and the company will process the case by the employee rewards and punishments management measures.

### 3.1.2 《Social-relevant Issues Control Method》

Being a comprehensive development corporation, entrepreneur, and operator, Ding-Yue Development needs to communicate and negotiate with various partners to reach our sustainable goals. We promise to take the social responsibility and develop excellent relationships with our internal and external stakeholders. Therefore, we have set 《Social-relevant Issues Control Method》 to establish the principles and norms regarding the below social-relevant issues:

#### Act in Compliance with the Law and Norms

The company must act in compliance with all applicable central and local regulations and norms when running the business, such as the constitution, the labor standards act, the company law, the building act, the construction industry acts, and the fair trade law, to assure the basic rights of all stakeholders.

#### Workplace Health and Safety Management

We strictly comply with the nation's and local laws, principles, and regulations related to health and safety, providing all employees, clients, suppliers, and partners with safety and healthy workplace and cultural atmosphere by holding various healthy activities and workplace safety training. We evaluate carefully, inspect and supervise safety risks and concerns regularly, and set workplace safety management goals to reduce the occupational accident rate. Additionally, we will reveal our occupational health and safety hazards in the annual ESG report. Regarding all workplace health and safety incidents, we will follow the emergency handling process and conduct appropriate remedies; meanwhile, we will promote this policy to our suppliers, contractors, and partners and urge them to follow the norms.

#### Prohibition of Child Labor

The corporation must not hire labors under the minimum legal age of employment; except for recognized professional apprentices and interns, all employees must be over 16 years old.

#### Compensation and Working Hours

Ding-Yue signs the labor contract that fulfills the labor standard act or other local laws with all employees; we comply with the statutory minimum wage or other local applicable standards and pay the wages on time with high self-discipline. Moreover, we offer competitive wages and benefits and provide employee training to help them reach their full potential. Meanwhile, for any extended working hours, we must follow the law to pay overtime wages and control the hours within the legal requirement.

#### Labor Relations

The company provides an open communication mechanism, protected reporting, and appealing procedures, allowing employees to file complaints to the management. For details, please refer to 《Employee Engagement Plan》.

#### Human Rights Protection

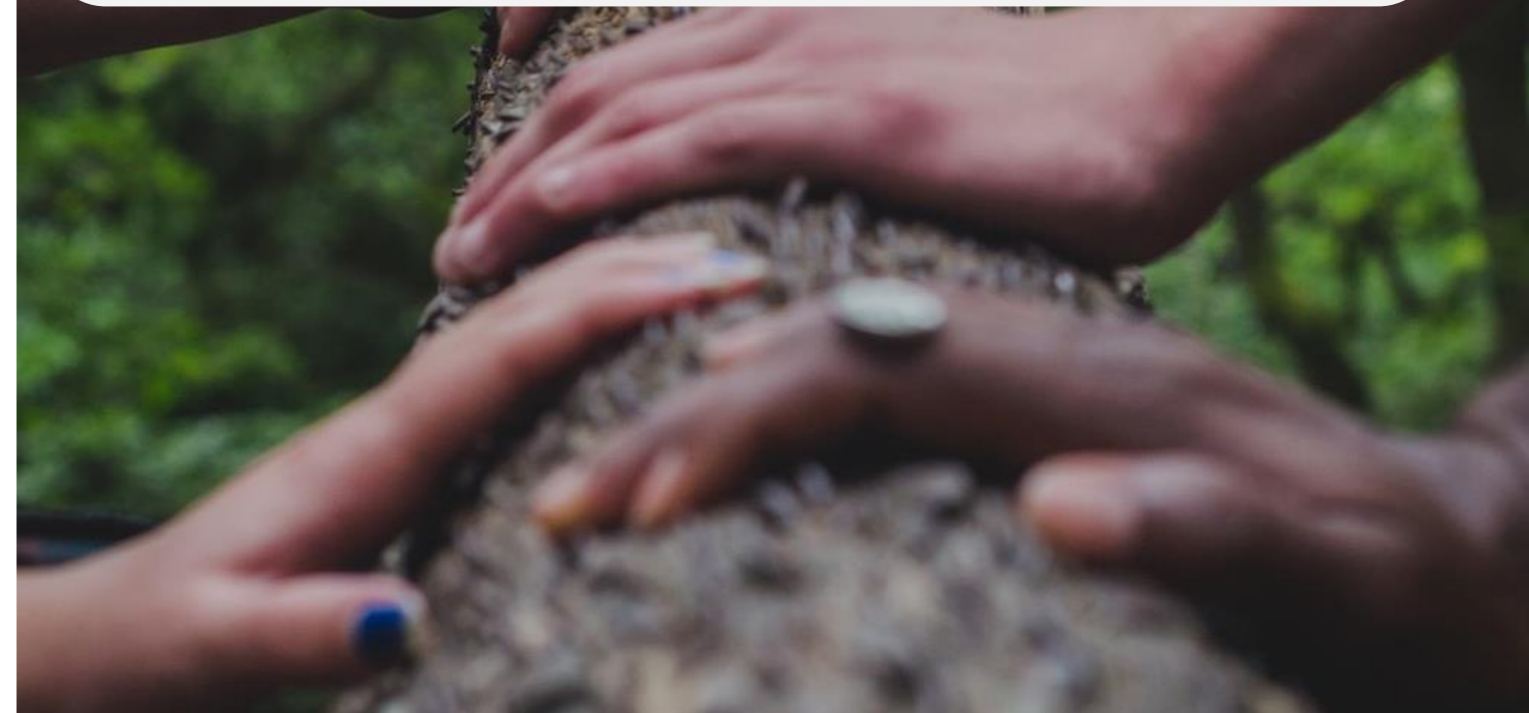
Ding-Yue follows the "United Nations Guiding Principles on Business and Human Rights" and the local human rights assurance; we respect the human rights of all employees, contractors, suppliers, clients, and stakeholders, and the scope includes the stakeholders related to Ding-Yue Development and related development projects. We also require all of our partners to follow this principle, and the management level is responsible for ensuring the implementation of human rights protection.

#### Diversified Prosperity

We are dedicated to creating a diversified workplace with mutual aid regardless of age, gender, gender identity, sexual orientation, family status, physical or mental disability, ethnicity, nationality, religion, or political inclination; we will never allow discriminatory or harassing behaviors toward the above conditions. We aim to develop a friendly workplace for our employees to work contentedly. Ding-Yue advocates the hiring principle of meritocracy, education and work experience, expertise, and performance are the key considering factors, and we work hard to eliminate any types of discrimination and prejudice. Furthermore, we will reveal our personnel structure in the annual ESG report.

#### Stakeholder Satisfaction

The company will review the existing service process by collecting suggestions and feedback from various channels, such as client interactions and meetings, to adjust and optimize our service strategies; we will also execute client care projects to fulfill customer demands, maintain product and service quality, and take care after-sales services to enhance the company image and customer satisfaction. Additionally, we offer a stakeholder appeal and communication channel (such as the exclusive page on our official website and the assigned email address) to ensure that our complaints are properly handled. For the detailed procedure, please refer to 《Stakeholder Communication and Grievance Procedures》.



### 3.1.3 《The ESG Strategies of Development Projects》

The ESG integration of our development project is also what Ding-Yue focuses on; hence, we set 《the ESG Strategies of our Development Project》 to be the basis of the corporation's and the development project operator's sustainable measures and reflect our persistence in delivering our ESG spirit. The details of our strategies are as below:

#### E

#### Environmental Strategies

- The prioritize principle of choosing development sites should focus on existing areas and those with diversified transportation. Meanwhile, we must minimize the environmental impact to preserve historical artifacts and remains. For detailed information, please refer to 《Site Selection Requirements》
- Prevent land and air pollution during the construction, reducing the environmental impact on local land and water resources
- Dedicated to the protection and restoration of original local ecology
- Evaluate and prepare the prevention for the impact caused by extreme climate, and consider the possible fire disaster, flood, typhoon, and drought caused by climate change to improve building resilience
- If applicable, utilize retention basins and rainwater recovery systems to collect rainwater for flushing, irrigating, pool landscaping, or the cooling water in air conditioning systems
- Monitor the water usage efficiency to review and optimize regularly; for example, monitor the water usage ratio between collected rainwater and running water or use a water meter to measure water usage and set better water-saving strategies. For details, please refer to 《Water-saving Strategies of Development Projects》
- Ensure the energy efficiency of development projects, including adopting energy-saving measures to reduce consumption and using renewable energy if applicable. Please check 《Energy Efficiency Requirements of Development Projects》
- Reduce the emissions of greenhouse gases, such as utilizing low-carbon and recyclable materials, recycling construction waste, and reducing landfill ratios
- Preferentially purchase low-carbon materials while considering the embodied emissions in the life cycle, including the methods of raw material extraction, processing, delivery, and waste management. Please see 《Material Selection Requirements of Development Projects》 for details
- Adopt passive design, utilizing the physical advantages, such as the building directions and window settings, or insulation materials to reduce the energy consumption and greenhouse gas emissions of electric apparatus like lighting and air conditioning equipment
- Implement waste management measures, including regular monitoring and reviewing the recycle ratio and recycling to reuse the construction materials. For details, please refer to 《Waste Management Strategies of Development Projects》
- Provide tenants with excellent indoor environmental quality and regularly inspect and review using appropriate equipment. Please check 《Resident's Health and Well-being of Development Projects》 for details

#### S

#### Social Strategies

- Take a comprehensive evaluation of the building structure of the development project, maintaining the building safety and ensuring user safety
- Protect residents' health and well-being by providing stable fresh water resources and designing space tolerance. Please see 《Resident's Health and Well-being of Development Projects》 for details
- Continuously monitor the site environment during the construction period, aiming to minimize the living quality impact on the community environment. Please check 《The Evaluation Method of Community Impact》

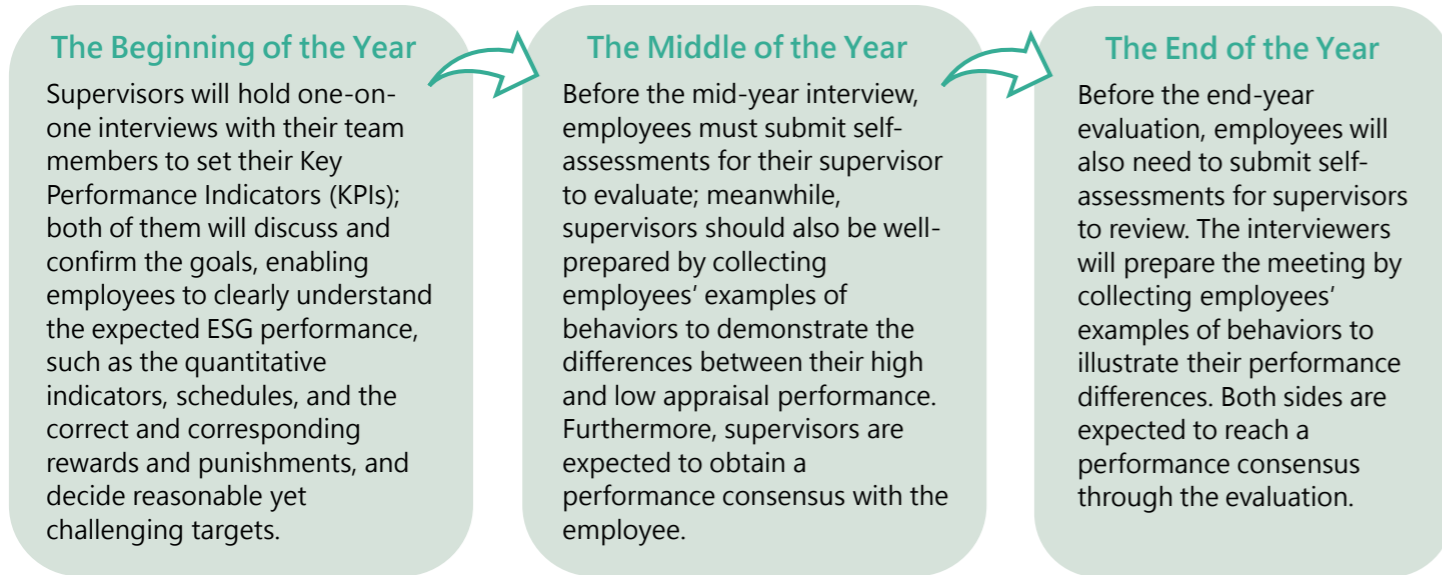
#### G

#### Governance Strategies

- All operators and staff must follow 《Enterprise Code of Conduct》, participate in ESG training, take the self-assessment of ESG performance, and do the annual ESG appraisal based on the 《ESG Performance Evaluation System》
- Set eco-friendly development standards that fulfill or surpass local requirements; moreover, we will integrate the best practices of the industry into our operation
- Adopt the green building norms that fulfill or surpass the local regulations. Please see 《The Green Building Strategies》 for details

### 3.1.4 《HR ESG Performance Goals》

With the gradually stable and robust process of personnel structure, Ding-Yue Development also plans a performance evaluation system that takes a unified, fair, and objective perspective to appraise employee performance. Since 2021, we have officially listed ESG-related performance goals in the annual appraisal, clearly defining the responsibilities and rights of ESG tasks and their financial and non-financial rewards and punishments. The ESG performance evaluation system consists of three phases at the beginning, middle, and the end of each year, and the contents are as below:



### ESG Goals and Performance

To involve the sustainable development concept in the all-aspect operation of the corporation, Ding-Yue identified the essential goals and the quantifiable KPIs from the three categories, shown in the below table. Additionally, we assign these tasks with reasonable rewards and punishments to competent authorities, expecting to promote the long-term development of sustainability.

	Key Goals	→ Corresponding Quantifiable KPIs	Competent Authority
Environmental	<ul style="list-style-type: none"> <li>Green planning design</li> <li>Climate change</li> <li>Energy consumption</li> <li>Renewable energy</li> <li>Sustainable procurement</li> <li>Pollution control</li> <li>Waste management</li> <li>Indoor environmental quality</li> <li>Uses of water</li> </ul>	<ul style="list-style-type: none"> <li>→ Green building certification</li> <li>→ Coping strategies for climate change and greenhouse gases emissions</li> <li>→ Energy-saving management measures and energy data</li> <li>→ Renewable energy usage</li> <li>→ Green procurement ratio and sustainable supplier collaboration</li> <li>→ Pollution prevention measures and the occurrence of pollution</li> <li>→ The recycling and rate of recovery of operational and industrial wastes</li> <li>→ Indoor environment monitoring data and satisfaction</li> <li>→ Water-saving management measures and water usage data</li> </ul>	<ul style="list-style-type: none"> <li>Board of directors</li> <li>Top management team</li> <li>Corresponding employees of each environmental topic</li> </ul>
	Social	<ul style="list-style-type: none"> <li>Workplace health and safety</li> <li>Talent attraction and retention</li> <li>Diversified prosperity</li> <li>Compensation and working hours</li> <li>Labor relation/Human rights protection</li> <li>Stakeholder satisfaction</li> <li>Community engagement</li> </ul>	<ul style="list-style-type: none"> <li>→ The occurrence of occupational safety incidents, the training hours of occupational safety, and health and well-being measures</li> <li>→ Hours of professional training and reasonable promotion and raise</li> <li>→ Employee structure check and coping strategies</li> <li>→ Employee satisfaction and employee complaint</li> <li>→ Employee satisfaction and employee complaint</li> <li>→ Employee satisfaction survey, investor complaint, customer complaint, and collaborative company complaint</li> <li>→ Community engagement plan and performance</li> </ul>

Governance	Key Goals	Corresponding Quantifiable KPIs	Competent Authority
Governance	<ul style="list-style-type: none"> <li>Morality and corruption</li> <li>Information security</li> <li>Integrity reporting platform</li> <li>Supervision and inspection</li> <li>ESG risk management</li> <li>Disclosure and reporting</li> <li>Data digitalization</li> <li>Quantitative indicator planning</li> <li>Green finance</li> </ul>	<ul style="list-style-type: none"> <li>→ Moral turpitude and corruption incident and appropriate handling</li> <li>→ Information security quality maintenance, incident occurrence, and appropriate handling</li> <li>→ Reporting platform establishment and appropriate handling</li> <li>→ The number of committee meeting times and external audits</li> <li>→ ESG risk identification, update, and occurrence data</li> <li>→ The disclosure of sustainable development reports and operational information</li> <li>→ Internal data precision and digitalization</li> <li>→ Draft ESG development indicators and keep promoting</li> <li>→ Green lending strategy and mechanism planning and the green loan/financing ratio in banks</li> </ul>	<ul style="list-style-type: none"> <li>Board of directors</li> <li>Top management team</li> <li>Fund/Asset portfolio managers</li> <li>Corresponding employees of each governance topic</li> </ul>

### Performance Rewards and Punishments

Based on the above table, Ding-Yue has set various financial and non-financial rewards and punishments for each competent authority; supervisors should use the table below to evaluate their team members and provide reasonable rewards and punishments. If employees are dissatisfied with the handling, they could file a complaint according to the "Employee Communication and Grievance Method" explained in the 《Stakeholder Communication and Grievance Procedures》.

	Competent Authority	Content
Financial Rewards	<ul style="list-style-type: none"> <li>Board of Directors</li> <li>Fund/Asset portfolio managers</li> <li>Top management team</li> <li>Corresponding employees of each ESG topic</li> </ul>	<ul style="list-style-type: none"> <li>Performance bonus</li> <li>Pay raise</li> <li>Year-end bonus</li> <li>Subscription shares</li> </ul>
Non-financial Rewards	<ul style="list-style-type: none"> <li>Fund/Asset portfolio managers</li> <li>Top management team</li> <li>Corresponding employees of each ESG topic</li> </ul>	<ul style="list-style-type: none"> <li>Job promotion</li> <li>Recognition and rewards</li> <li>Employee incentives</li> <li>Succession plans</li> <li>ESG training and grants for relevant certification</li> </ul>
Financial Punishments	<ul style="list-style-type: none"> <li>Board of Directors</li> <li>Fund/Asset portfolio managers</li> <li>Top management team</li> <li>Corresponding employees of each ESG topic</li> </ul>	<p>Considering the below options based on the ratio of underachievement and times</p> <ul style="list-style-type: none"> <li>Bonus reduction</li> <li>Pay adjustment</li> <li>Cancellation of shares</li> </ul>
Non-financial Punishments	<ul style="list-style-type: none"> <li>Fund/Asset portfolio managers</li> <li>Top management team</li> <li>Corresponding employees of each ESG topic</li> </ul>	<p>Considering the below options based on the ratio of underachievement and times</p> <ul style="list-style-type: none"> <li>Learning and improving plans</li> <li>Reinforce ESG training</li> <li>Job transfer</li> <li>Demerit punishments</li> <li>Layoff</li> </ul>



## 3.2 Employee Engagement

Employees are the most valued assets of the corporation; Ding-Yue Development has set the policies of the "Employee Engagement and Well-being" aspect, providing employees with a safe, healthy, comfortable working environment and cultural atmosphere to build two-way communication between the company and staff. We work hard to create a happy, win-win working environment, which not only can obtain stable talent retention but also deliver our clients a positive atmosphere with excellent services.

### Relevant Policies of Employee Engagement

#### 3.2.1 《Employee Engagement Plan》

Ding-Yue Development has planned a robust 《Employee Engagement Plan 》 to build the two-way communication between the firm and staff. The departmental supervisors are in charge of the plan, divided into five themes: talent attraction and retention, satisfaction survey, training requirement analysis, talent training, and employee communication platform. The planning cycle follows the fiscal year, and the required budgets will be allocated during the annual financial planning. Then, the company will measure the performance to define the quantifiable standards, including the attracted and retained employee numbers, the satisfaction scores, the feedback of employee training, and the reporting numbers on the communication platform. °



#### Talent Attraction and Retention

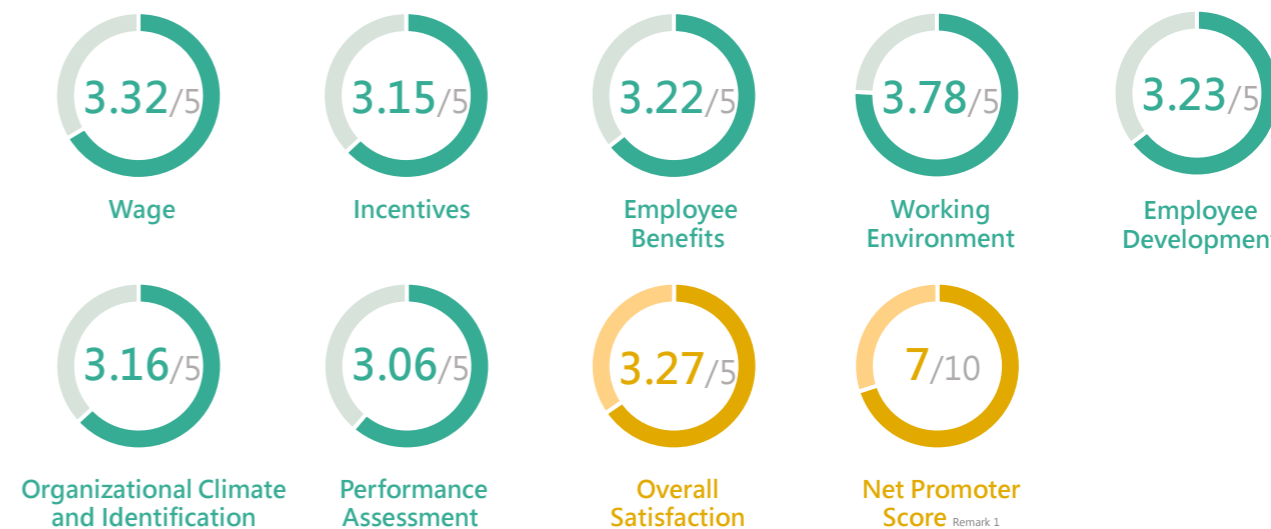
Ding-Yue Development plans to launch the marketing strategy of employer brands, helping us continue attracting and retaining talents because we aim to achieve the long-term goal of becoming an excellent happy enterprise by 2030. Currently, the company is planning an industry-academia Cooperation model; apart from arranging various visits, some orientation will be implemented by digital learning, allowing new employees to absorb knowledge anytime from the digital platform and complete the fundamental testing to understand the corporate culture and industrial knowledge. As a result, such a learning model can optimize orientation flexibility while reducing the workforce and time without limiting employees' first-day onboarding or locations, enhancing the effectiveness of talent recruitment and training.

To foster talent retention, Ding-Yue has set up 《Employee Health and Well-being Program》 to enrich employees' quality of life from various types of well-being; except for the fundamental group insurance, pension plan, and various incentives and grants, we ensure every employee participates in the objective, fair, and transparent performance assessment and receive corresponding rewards according to their working appraisals. Moreover, in the future, we will introduce a competency management platform to review the existing compensation and benefit, assuring employees' wages fulfill the paycheck fairness and maintain our competitiveness in the industry. Moreover, the company will hold employee welfare activities regularly to enhance colleague relationships and reinforce their sense of belonging.



#### Satisfaction Survey

We have outsourced a third-party professional organization to conduct the annual employee satisfaction survey from 2022; the survey includes seven categories, i.e. wage, incentives, employee benefits, working environment, employee development, organizational climate and identification, and performance assessment. To cultivate an ideal working environment and provide valuable guidance, supervisors will discuss the survey results and randomly hold "intention surveys" to listen to employees' real voices and their viewpoints regarding the current working conditions, environments, and systems, expecting to resolve employees' difficulties and improve job satisfaction. Meanwhile, the research will continue supervising the company strategy performance and drawing action plans to solidify team cohesiveness and maximize talent values. The Result of the 2022 Employee Satisfaction Survey is shown below:



Remark 1: The percentage of promoters – The percentage of detractors

From the statistics, the average score of performance assessment is the lowest (3.06 points), and the incentive and organizational climate and identification are also relatively low. On the other hand, the average scores of the rest categories are about or higher than 3.3, which can be interpreted as the overall interviewees held a positive attitude toward the measuring questions. Furthermore, the average overall satisfaction has reached 3.27, making the net promoter score 7, which is the middle-upper level in the industry. Ding-Yue knows well that employee satisfaction should not be a one-time project but a long-term task; in the future, we will keep conducting the survey every one or two years to understand the employee needs during various growth stages of the corporation. Afterward, we will optimize the staff quality, institutional tools, and equipment environment to increase the employee support and participation in the survey, the corporate identity and trust, and the overall satisfaction.



#### Training Requirement Analysis

Ding-Yue values talent training and hopes to assist employees in pursuing long-term career development. The corporation explores the gaps between the existing training plans and the future demands through the satisfaction survey result and the feedback meeting assembled by the departmental supervisors. Next, we will draw training strategies and directions based on the survey result and further expand the course planning and action programs, expecting to increase employee's learning effectiveness through engaging in the training. Additionally, we will collect staff feedback constantly to cope with the ever-changing development of corporate governance, business adjustment, and employee career.

To reach the sustainable development goals, Ding-Yue Development has set the training plans for supervisors and employees to pass down the corporation's core values. Moreover, we will plan a suitable career or professional training according to the job positions and types and proactively input relevant resources annually; on the other hand, we pay attention to employees' careers and potential development, hoping to enrich the overall enterprise competitiveness while cultivating staff expertise and soft career skills.



## Talent Cultivation

In 2021, Ding-Yue Development stretched our talent cultivation program into four development directions. Firstly, we optimize the influence of our talent development program using the group's abundant resources, starting the training from supervisors' leadership projects. Next, we introduce coach and counselor systems and provide digital learning for staff to increase competence in all aspects, enhancing employees' self-learning willingness and expertise. Meanwhile, we are preparing to hold school sprout projects for internship cooperation with various universities.

### 01 Management Core Training

We plan supervisor's leadership projects to help leaders become familiar with leadership skills. Furthermore, we foster consistent ideas between employees and supervisors to enrich the leadership driving force.

### 02 Establish Talent Selection and Coach/Counselor Systems

To find suitable and qualified talents, Ding-Yue Development has constantly implemented new-staff orientation and evaluation systems, and we keep improving the proficiency and skill sets of our coaches and counselors.

### 03 Proficiency Improvement

Except for regular training, the corporation introduces digital learning to eliminate the training limitations of time and location, provide interesting learning materials, and improve employees' learning willingness and performance.

### 04 School Sprout Projects

Apart from cultivating permanent staff, Ding-Yue also pays attention to developing new talents in the industry; in the future, we aim to cooperate with students who major in architecture, civil engineering, construction management, or any other subjects related to real estate to offer internships, expecting to attract more talents.

Ding-Yue offers various comprehensive training to our permanent staff and training targets at different job grades; the detailed programs and content are as shown below:

- **Orientation:** Offer company development history, employee code of conduct and relevant rules and regulations, a summary of the corporation's expertise, and planning of real estate outline to help newcomers rapidly understand the general knowledge of the company.
- **Supervisor Training:** Focus on the competency of leadership management to plan courses and one-on-one consultancy, reporting, and sharing. We will also survey the feedback based on the organizational atmosphere to keep optimizing and enriching supervisors' ESG knowledge and consistency. The training targets include supervisors and the managers of property and assets in the company.
- **Career Training:** Professional training related to the employee's job content improves the staff's working performance.
- **Seminars:** We will hold cross-functional courses to provide share-expertise training, benefiting the communication across the teams. Moreover, we will emphasize several essential topics following the relevant governance, labor rights, and climate change issues of our enterprise's sustainable development goals.
- **Expatriate Training:** Select relevant courses provided by external agencies for specific employees to gain new and professional knowledge and skills.
- **ESG-related Courses:** We provide any ESG training, such as the global trends and coping methods, sustainable development risks, green finance, and social impact.

## 2021 Employee Training Statistics

Overall Training	> 1,065 Hours	The Average Hours of Employees	> 21 Hours
ESG Training	> 128 Hours	ESG Average Hours	> 16 Hours
Professional Training Participation Rate	100%	ESG Training Participation Rate	100%
The Average Hours of Management	> 26 Hours	Non-management Positions' Average Hours	> 17 Hours



## Employee Communication Platform

Ding-Yue has set a complaint and communication platform for employees, allowing them to report and appeal illegal matters to do integrity reporting or legal consulting units through the assigned email address. Although the company has not assembled a labor union, each department irregularly holds team meetings to discuss and announce the major operational changes or anything that might influence labor rights. If any major changes might influence employees' rights, we will notify employees in advance by the law. We will also work hard to narrow the gap between mutual trust and beneficial relationships among employers and employees through the diverse and transparent communication platform, expecting to create a harmonious, friendly, and happy workplace. The employee communication platform has divided into four purposes based on the communication event; the description is as below:

### Employee's Voice

Employees can express their voices through a specific reporting platform to appeal and file illegal behaviors.

### Performance Evaluation

After employees receive the performance results, they can discuss it with supervisors if they have concerns with the evaluation. For those who do not reach a consensus, the employee can submit a request to HR for a communication meeting.

### Legal Consultancy

Suppose employees encounter human rights violations at the workplace or legal issues while executing work tasks, they can reflect the situation to the Divisions of Legal Affairs in the Management Department and consult to receive advice.

### Integrity Reporting

If finding any employee violates the code of conduct or involves illegal acts, others can report the issue through email or post. The Management Department will review the situation according to the standard procedure.

\* For the complaint process and method, please refer to the "Employee Communication and Grievance Method" in the 《Stakeholder Communication and Grievance Procedures》.

### 3.2.2 《Employee Structure and Compensation System》

Ding-Yue Development's 《Employee Structure and Compensation System》 has stipulated the principles of fairness, transparency, and honesty in recruiting, selecting, and hiring employees. The process will act in compliance with the norms of the government's labor relations norms. We promise to select new employees based on their competency, experience, and expertise, never giving any discrimination or differential wage standards for any other reasons; additionally, we will reveal the statistics of our employee structure and compensation system in the annual ESG report. In 2021, the headcount of Ding-Yue had increased significantly, reaching a total of 30; meanwhile, the young adults below 50 years old in our employee age structure account for 63%, bringing abundant energy and creativity to the organization and departments.

#### 2021 Employee Structure Overview

Item	Classification	Percentage of Total	Male	Percentage	Female	Percentage
Job Level	Management Remark 1	57%	14	82%	3	18%
	General Employee	43%	3	23%	10	77%
Education Level	High School or Lower	3%	1	100%	0	0%
	University/College	63%	8	42%	11	58%
	Master's Degree or Higher	33%	8	80%	2	20%
Age	< 30 Years Old	13%	0	0%	4	100%
	30 – 50 Years Old	63%	10	53%	9	47%
	> 50 Years Old	23%	7	100%	0	0%
Unit Type	Revenue Unit	10%	2	67%	1	33%
	Non-revenue Unit	90%	15	56%	12	44%
Total						30人

Remark 1: Job levels above deputy managers belong to the management category.

#### Employee Structure Details and Coping Strategies

The above table shows that male accounts for the majority at the management level, our initial analysis believes that the education background has influenced the result; according to the statistics of the Department of Statistics at the Ministry of Education, the ratio of male to female in "the number of university/college graduates majored in engineering, manufacturing, and construction in 2000" is 87.7% and 12.3%; furthermore, due to the industry characteristics, supervisors' training direction tend to favor male to female. Regarding the future coping strategies:

1. Female preferred in recruitment to achieve gender balance.
2. The future training policy will focus on diversified development; employees with the required expertise or potential can attend the training.
3. Set balancing the male and female ratio in the management and professional training hours gradually as the priority goal and encourage female employees to strive for management positions proactively.
4. Organize the employee structure result every year and submit the performance to the management to review and draft optimization strategies, heading to be an excellent happy enterprise by 2030.
5. To internationalize and diversify our talent pool, we have planned overseas talent recruitment programs and seek corporations with professional consultancy.

#### 2021 An Overview of Professional Certificates Obtained among Employees

The corporation encourages employees to obtain various professional certificates or attend testing proactively during their free time, expecting our staff to gain expertise in business and architecture and deeply cultivate the overall enterprise competitiveness.

Certificate Type	Number of Employees
Occupational Safety and Health	14
Real Estate and Related Subjects	9
Application Software	12
Finance and Related Subjects	2
Business Management	12
Energy Management	1
Construction, Civil Engineering, and Electrical and Mechanical Engineering	26

#### Certificate Details and Coping Strategies

The above table obviously shows that the largest certificate category among our employees is construction, civil engineering, and electrical and mechanical engineering, and the following one is business management. The HR will actively plan other professional training, such as financial risk or energy management, and draft relevant incentives based on the corporation's talent development strategies, encouraging our employees to obtain relevant licenses or certificates. Meanwhile, we prefer to recruit talents with certificates in financial risk or energy management to join our team, which will benefit the enterprise's sustainable development.

#### 2021 Compensation Overview remark 2

Gender/Indicator	The Minimum Starting Wage of New Employees	Ratio Compared to Local Minimum Wage <small>Remark 3</small>	Male to Female Ratio
Male	NTD 32,000元	1.3 : 1	1 : 1
Female	NTD 32,000元	1.3 : 1	
Job Level/Gender	Female	Male	Ratio (Average Female Salary/Average Male Salary)
The Average Salary of Managerial Roles	67,667	84,149	0.71 : 1
The Average Salary of Non-managerial Roles	44,305	50,784	0.92 : 1

Remark 2: The above statistics are based on full-time employees' information

Remark 3: The minimum wage is based on the year's amount published by the government

#### Compensation Details and Coping Strategies

To attract excellent talents, the corporation has planned competitive compensation and benefit structures, and the starting salary of new employees surpasses the minimum wage reported by the government. On the other hand, we follow the labor law to eliminate gender discrimination in our recruitment, expecting to create a friendly workplace. Regarding the future coping strategies:

1. HR will review the compensation system irregularly, holding the noble idea of equal pay for equal work toward our goals.
2. Consider the wages among peers in the industry and other salary and wage surveys to optimize the internal system.
3. Plan to outsource our job evaluation task and use it as guidance to optimize the system.
4. Consider the job evaluation, HR can fairly provide new non-managerial female employees with reasonable wages; meanwhile, we plan to cooperate with headhunters to recruit outstanding female managers to join our team.
5. Actively encourage non-managerial female employees to attend our supervisor training and strive for managerial roles, hoping this can narrow the wage gap.
6. Irregularly invite the group's compensation committee to assist in reviewing the salary structure, allowing the company to create a fair organizational environment with mutual benefits.

## 3.3 Safety, Health and Well-being

### Relevant Policies of Safety, Health and Well-being

#### 3.3.1 《Employee Health and Well-being Program》

Apart from paying attention to talent training and employees' career development, Ding-Yue Development also concerns our employees' quality of life, healthy bodies, and strong minds. Thus, we have drafted the 《Employee Health and Well-being Program》 to plan various employee well-being and activities, expecting all employees to achieve a work-life balance through plentiful and different events, presenting a friendly, happy working environment. Furthermore, our employees can improve their quality of life through various welfare designs; staff can enhance relationships through the company's group activities, which can also reinforce the sense of belonging. This program consists of four steps, requirement evaluation, goal setting, action, and monitoring, and the detailed descriptions are as below:



#### Requirement Evaluation

From the employee structure and the annual satisfaction survey, we can identify and understand the health and well-being requirements of specific groups of employees. This step aims to check the group of people's health and well-being conditions, including the risks and the opportunities for improvement, to foster our employees' health and well-being.

After the evaluation, currently, the company has offered the below "Employee Benefits and Activities":

Employee Benefits	Employee Benefit Activities
Health Examination	Employee Birthday Party
Marriage/Maternity Allowance	Company Trip/Family Day
Injury Pension	Year-end/Spring Party
Group Insurance	Holiday Bonus and Gifts and Labor/Birthday Bonus

Additional Information: Apart from the above benefits, the company follows the "New Labor Pension Scheme – Labor Pension Act" to contribute to employees' monthly pension, and the rate should not be lower than 6%.



#### Goal Setting

After identifying the requirements and corresponding benefits and activities, the company will set the annual health and well-being goals, focusing on specific health determinants to improve our staff health. In this reporting year, except for setting to comprehensively provide the listed "Employee Benefits and Activities" in the requirement evaluation as a goal, we further take "Guarding Staff Physical and Mental Health" as the core focus, hoping to become an "Excellent Happy Enterprise by 2030" gradually.



#### Action

All of our managerial staff agreed that maintaining employees' physical and mental health is vital to enterprise sustainable development. Therefore, we focus on specific goals and set actions, and the current action plan is as below:

- The company will plan a full health examination every year to ensure our employees' body conditions (the 2021 participation rate is 100%), and professional doctors will provide a health check report with feedback;
- We encourage our staff to proactively participate in various internal and external activities that benefit their body and mind and enrich relationships. These events not only maintain a healthy body and mind but also cultivate the diversity and inclusion among the organization's staff, improving employee engagement;
- The company has revealed the relevant information regarding workplace safety and health principles on the internal website, especially focusing on the assurance of site safety, allowing our staff to absorb new knowledge and enhance their emergency response capability to minimize occupational injury.
- Regarding the working environment planning, we have also considered whether the seats and equipment fulfill the design elements of ergonomics, lighting, low noise, air quality, landscape planting, fresh drinking water, and suitable resting areas.



Ding-Yue has set resting areas and greening for employees to rest, have meals and socialize, hoping to care for everyone's mental health.



#### Monitoring

The purpose of monitoring is to observe whether the actions help achieve the goals, providing reliable reference data for setting future goals; this can benefit the company by improving employees' health and well-being performance year by year, and we will keep reviewing and optimizing this 《Employee Health and Well-being Program》. The monitoring data includes the satisfaction indicators of "Employee Benefits" and "Working Environment" listed in the employee satisfaction survey (please check pp. 20 of this white paper for the 2022 survey results), employee safety indicator, and the expense overview of employee benefits (for the 2021 statistics, please check pp. 25 of this white paper).



### 3.3.2 《Workplace Health and Safety Management》

Being a construction and development corporation, apart from assuring employees' safety and health, Ding-Yue also pays considerable attention to the site safety of our development projects. Hence, we have prepared 《Workplace Health and Safety Management》 to work with our construction contractors, setting "Zero Disasters" and "Zero Accidents" as our goals. This management method has stipulated the management rights, responsibilities, and procedures at construction sites; this applies to all construction projects under Ding-Yue Development, and all related staff should follow it strictly. This method consists of the below eight points:

#### Exhibit Safety Leadership

Each of Ding-Yue's construction sites should set up a safety health consultative organization consisting of all cooperative contractors. The top management level is responsible for leading, supervising, managing, and executing safety and health tasks. Additionally, the organization should cooperate to hold review meetings with contractors and regularly assemble to discuss industrial safety and environmental protection issues.

#### Professionals on Site

Occupational safety and health managers should be assigned in the consultative organization to be in charge of planning and supervising the check and review of the safety and health equipment, drafting disaster prevention training, promoting safety protection, and executing the investigation and analysis of occupational accidents, such as disease, injury, disability, and death. When the contractor is constructing on-site, a qualified supervisor should be assigned to operate daily hazard notification, self-inspect, supervise, control, and eliminate potential hazards. Additionally, our construction sites strictly require that those who operate specific machines should experience professional training and be qualified with a certificate.

#### Safety Risk Management

The construction site should set appropriate safety and health goals with management methods, ensuring to keep discovering potential risks caused by materials, equipment, operational environments, and operators and improving them to reduce safety and health risks. When setting up a safety and health risk evaluation, the operator should draft the plan and ask the construction leader to sign it before announcing and implementing it; moreover, the plan should be reviewed and amended annually. To monitor unsafe acts in the construction site caused by equipment, environments, or operators, a safety and health operator should be in charge of organizing various statistics, including error audit, accident investigation, and the lost-time injury when a safety and health error or accident happens, helping the construction site to provide solid prevention and strategies to avoid repeated accidents and errors.

#### Delivering Safety Messages

The management level and the on-site occupational safety and health operators are responsible for announcing relevant safety messages to all construction staff, assuring the transparency and accessibility of information. Regarding dangerous items and hazardous materials, suppliers should provide SDS (Safety Data Sheets) when delivering the goods and post the information on-site for first aid reference when accidents happen.

#### Protective and Life-saving Equipment

Regarding the site control of operators, dangerous machines, and equipment, contractors must submit an application form to ask permission to enter the site. All staff should wear personal protective equipment and enter the site after permission. When working in confined spaces, the space should install lifelines, construction safety nets, full-body harnesses, and emergency rescue equipment like power-assisted or mechanical-assisted lifting devices.

#### Consolidating Safety Implementation

When signing a contract with Ding-Yue, the contractor should require the construction site leader from our company to take the contractor's owner and related supervisors to visit the site and notify relevant information in person. After the site meeting, the contractor should sign "The Affidavit of Compliance with Safety, Health, and Environmental Protection between Ding-Yue Development Corporation and the Contractor". Furthermore, the contractor should report occupational injury statistics monthly and organize major safety and health accident investigations and the external corrective action records after completing the construction, working as a future safety and health management reference.

#### Training

Before starting the construction, the site management should confirm the qualification of relevant safety and health operators, as well as plan and hold relevant training for newcomers and on-site staff and before changing any working procedures, assuring that everyone fully understands the operation's safety and health conditions and potential risks. Meanwhile, contractors are required to hold essential safety and health training for the workers who will enter the construction site; for those who are incapable of such training, the construction site should accept the contractor's request and assist in holding relevant education. Additionally, the contractors should offer relevant training (to notify occupational hazard factors) for newcomers and the on-site staff or before changing any working procedures and keep records for future reference.

#### Safety-fostering Design

Apart from protecting public safety, contractors should take necessary safety, health, and environmental protection measures, such as managing the site access, floor, stairs, and scaffolding or installing any other safety equipment like ventilation, lighting, illumination, thermal insulation, damp proofing, resting areas, temporary shelters, first aid, and medical use. Meanwhile, contractors should take any necessary installation and maintenance to prevent relevant safety, health, and environmental protection hazards and pollution, including electric shock, fall protection, falling objects, scaffolding collapse, landslide, accidental burial, drowning, asphyxiation, abnormal atmospheric pressure, poisoning, fire, explosion, air pollution, water pollution, noise, vibration, and other occupational injuries and nuisance.



### 3.3.3 2021 Employee Occupational Safety and Health Statistics Overview

Not only providing employees with reasonable compensation and decent benefits, but Ding-Yue Development also pays considerable attention to employees' occupational safety. As a result, no occupational injury happened to our employees in 2021; if any accident happens in the future, apart from providing first aid and related protection, we will follow medical orders, provide occupational sickness leave, and offer the group insurance medical subsidy, supporting our employees to rest at ease and return to the team soon.

Statistical Item / Gender	Male	Female
Total Working Hours (Hours)	27,203	20,799
Total Workdays	3,400	2,599
The Total Number of Recordable Work-related Incidents <sup>(Remark 1)</sup>	0	0
Recordable Incident Rate (TRIR) <sup>(Remark 2)</sup>	0	0
The Number of Occupational Disease Cases	0	0
Occupational Disease Rate (ODR) <sup>(Remark 3)</sup>	0	0
Disabling Injury Frequency Rate (FR) <sup>(Remark 4)</sup>	0	0
Lost Workday Rate (LWR) <sup>(Remark 5)</sup>	0	0
Absence Rate (AR) <sup>(Remark 6)</sup>	0.04%	0.03%
Number of Fatal Work Injuries	0	0
Fatal Work Injury Rate <sup>(Remark 7)</sup>	0%	0%
Severe Occupational Injuries (exclude fatalities) <sup>(Remark 8)</sup>	0	0

### 3.3.4 On-site Construction Workers' Occupational Safety Statistics

Apart from concerning Ding-Yue's employees' occupational safety, we have also prepared 《Workplace Occupational Health and Safety Manual》 and monitored the on-site occupational safety conditions. The below table demonstrates the statistics of the only development project, Core Pacific Plaza, that Ding-Yue has involved from December 2021 to March 2022 after the completion of pipeline demolition works.

Indicator / Month	2021.12	2022.1	2022.2	2022.3
Total Number of Workers	571	542	475	648
Total Person-work Hours	2168	4336	3800	5184
Total Number of Workers who Completed "Occupational Safety Health Training"	22	24	24	24
The Total Number of Recordable Work-related Incidents <sup>(Remark 1)</sup>	0	0	0	0
Total Number of People with Disabling Injuries	0	0	0	0
Workdays Lost due to Disabling Injuries	0	0	0	0
Lost Workday Rate (LWR) <sup>(Remark 5)</sup>	0	0	0	0
Disabling Injury Frequency Rate (FR) <sup>(Remark 4)</sup>	0	0	0	0
Severity Rate (SR) <sup>(Remark 10)</sup>	0	0	0	0
Fatalities due to Occupational Injuries	0	0	0	0

### 3.3.5 Recent Expense Overview of Employee Benefits

Item / Year	2019	2020	2021
Holiday Bonus	20,800	47,900	124,200
Holiday Gifts	-	5,400	7,488
Labor Bonus	-	-	10,500
Birthday Bonus	-	-	25,600
Marriage Allowance	-	-	-
Maternity Allowance	-	-	-
Inpatient Subsidy	-	-	2,200
Death Condolences (Colleagues)	-	-	-
Death Condolences (Family Members)	-	-	16,000
Birthday Expenses	-	-	17,519
Company Trip	-	-	69,000
Year-end/Spring Party	-	-	-
Health Examination	-	-	47,000
<b>Total</b>	<b>20,800</b>	<b>53,300</b>	<b>319,507</b>

Remark 1: The definition of the total number of recordable work-related incidents means fatality, disabling workdays, work being limited or transferred, required additional medical care other than first aid, or lost consciousness.

Remark 2: Recordable Incident Rate (TRIR) = (The Number of Occupational Injuries / Total Working Hours) × 200,000\*

(\* Means the ratio of 50 weeks a year, 40 working hours per week, and per 100 employees)

Remark 3: Occupational Disease Rate (ODR) = (The Number of Occupational Disease Cases / Total Working Hours) × 200,000\*

(\* Means the ratio of 50 weeks a year, 40 working hours per week, and per 100 employees)

Remark 4: Disabling Injury Frequency Rate (FR) = (Total People of Lost Time Injuries / Total Working Hours) × 1,000,000; this means the lost-time injuries per million workers per hour; the injuries caused fatalities, permanent disability, or the lost time has to be at least 24 hours, one day, or one shift.

Remark 5: Lost Workday Rate (LWR) = (Workdays Lost / Total Working Hours) × 200,000\*

(\* Means the ratio of 50 weeks a year, 40 working hours per week, and per 100 employees)

Remark 6: Absence Rate (AR) = (Absence Days/Total Workdays) × 100%, and the absence days are the injury days due to their inability to work, such as sick or occupational injury leaves, not including prior permitted personal leaves like study or maternity leaves.

Remark 7: Fatal Work Injury Rate = (Number of Fatal Work Injuries / Total Working Hours) × 200,000\*

(\* Means the ratio of 50 weeks a year, 40 working hours per week, and per 100 employees)

Remark 8: Severe Occupational Injuries mean the incident had caused the worker to be unable to recover to the health condition as before the injuries in 6 months and excludes fatalities.

Remark 9: Severity Rate (SR) = (Workdays Lost due to Disabling Injuries / Total Working Hours) × 1,000,000; this uses the total workdays lost due to disabling injuries per million working hours to calculate the severity rate.

4

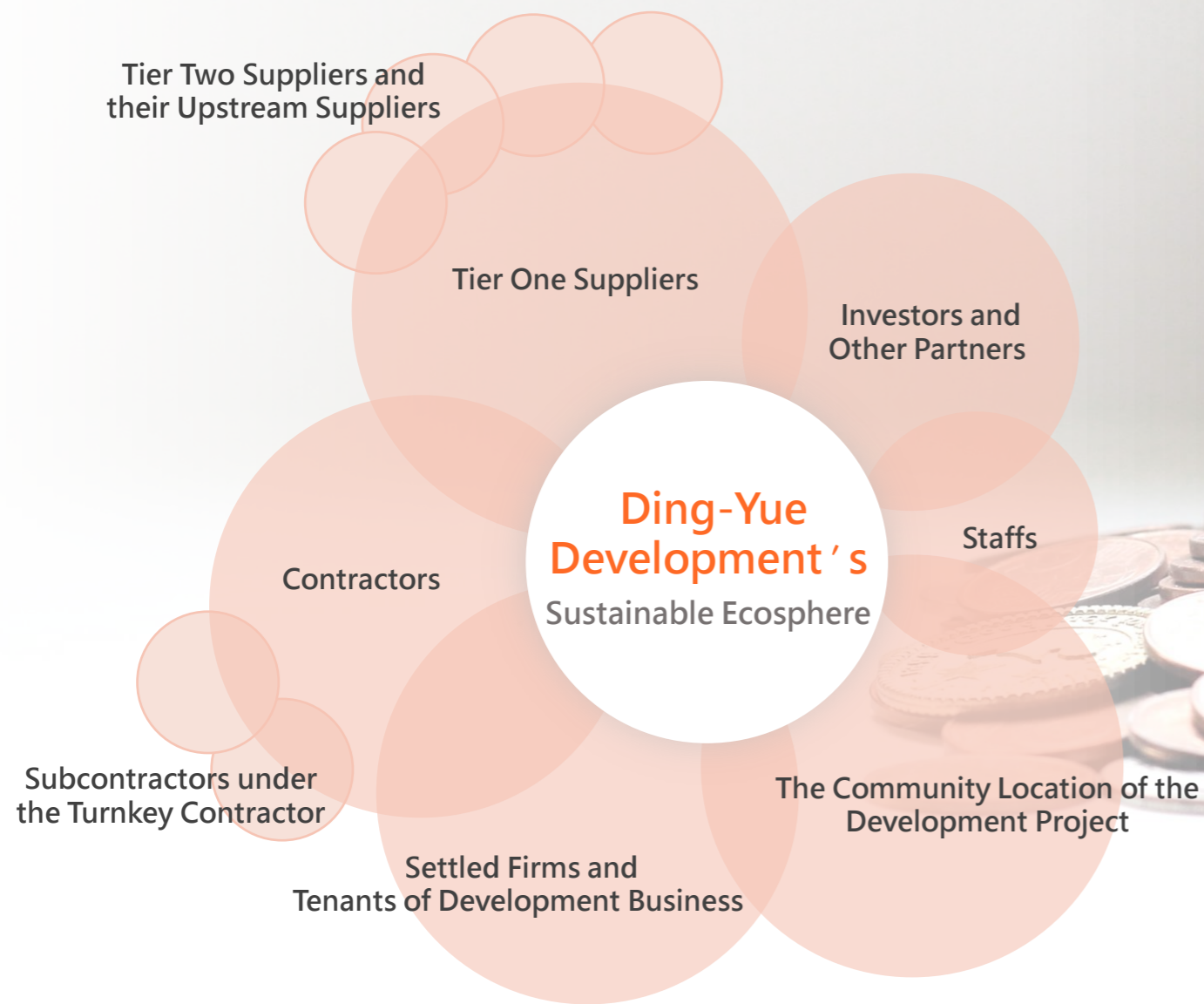


## Economic Prosperity

We are dedicated to delivering long-term values through our business and development projects, expecting to foster economic prosperity.

# 4.1 Green Economy

Ding-Yue thinks highly of the circular value that benefits others as well as oneself while attempting to achieve long-term business goals. The purpose of our full effort to promote sustainable development is that it not only brings satisfactory returns to the company and the group but also benefits our staff, business partners, and the area of the development project. From the economic perspective, to cope with the rapid-growing trend of green finance, only by proactively leaping up to be a sustainable enterprise that we could acquire investors' favor and funding capacity through comprehensive ESG systems carefreely while expanding our business territory, pursuing profits, and competing with other excellent peers. Being a real estate developer, Ding-Yue makes an impact by taking the improvement of products' sustainable values as a starting point by introducing the "Sustainable Management Policies for Building life cycle", including establishing stable and trusted partnerships with the green-product supply chain and our contractors to drive sustainable actions in peripheral industries. Next, we build healthy green buildings to enhance sustainability and ESG awareness among the settled firms in our commercial buildings, become a solid ESG foundation for these enterprises, and foster the growth of green investment in the leasing market. Consequently, we can shape an ESG framework and Ding-Yue's sustainable ecosphere that are applicable for all future development projects as early as possible; on the one hand; this can reinforce our flexibility when facing the domestic regulation changes regarding climate change or sustainable business management while cultivating the global competitiveness of the entire construction industry.



# 4.2 Risk Management

Enterprises often encounter various uncertainties that might threaten their operation; thus, a corporation should set up excellent risk management policies to make the most of ESG leadership, detect risks early and control them, and minimize the loss caused by the risks. Through 《ESG Risk Management》, we have set contingency policies regarding climate change and pandemic risks from economic, environmental, and social perspectives. Ding-Yue's board of directors points out the core goals based on domestic and international environments and social situations; the sustainable development committee then identifies and drafts coping strategies and assigns competent authority to provide risk management reports. If the operation has faced similar situations in the future, we can review past experiences, offer better solutions, and keep updating the below risk management items and policies.

## ISO 14001 Environmental Management Systems

The environmental management system is a critical part of sustainable organizational management, utilizing it to create environmental policies and manage environmental factors to reduce environmental and legal risks. Obtaining the environmental management systems certification benefits sustainable development in governance, economic, and social aspects. From the governance aspect, this step can stimulate the proactivity of implementing environmental protection, foster the establishment of self-discipline mechanisms, and thoroughly enrich the environmental management level and the awareness among employees. In the economic aspect, the step proves that the company has engaged in managing environmental risks and keeps putting effort and improving its goals, which further boosts our competitiveness in the market. Regarding the social aspect, the enterprise influence can arouse the environmental protection awareness in the publish, benefiting the balance between economic and environmental aspects. This goal enables us to reduce environmental pollution, resource waste, and energy consumption while pursuing economic development and maintaining decent public and social relationships.

Ding-Yue obtained the ISO 14001:2015 certification in the "Environmental Management System in Real Estate Sales and Land Development" aspect in 2022, and we will hold this principle to strengthen our flexibility in the risks related to climate change.



### 4.2.1 《ESG Risk Management》

It was our first time doing ESG Risk Assessment, drafting coping policies, and assigned competent authority in 2021; the below table has illustrated the risk types, content, coping policies, and competent authority:



### Governance Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Decision Risks	<ol style="list-style-type: none"> <li>Decisions influence annual budgets, sales performance, mergers and acquisitions, and punishments significantly</li> <li>The feasibility of annual strategies and operational goals under the market mechanism</li> </ol>	<ol style="list-style-type: none"> <li>Board meeting mechanism: the board of directors is in charge of holding the meeting, supervising and deciding investment directions, budgets, sales performance, and punishments</li> <li>Hold a sales analysis and consensus camp at the end of the year to review external environments and threats and set annual strategies and plans</li> <li>Assemble business management meetings to review the control points of business indicators</li> <li>Joint venture partnerships are inevitable trends; we should overcome opposition, make cooperation, and head toward international markets</li> </ol>	<ul style="list-style-type: none"> <li>Board of Directors</li> <li>General Manager</li> <li>Management Department</li> <li>Finance Department</li> </ul>
Financial Risks	<ol style="list-style-type: none"> <li>The profit impact of interest and exchange rate changes and inflation situations and the future coping measures</li> <li>The sale impact of critical policy and law changes domestically and internationally and the future coping measures</li> <li>The primary reasons for profit and loss and the future coping measures</li> </ol>	<ol style="list-style-type: none"> <li>Proactively control banking credits and ensure the changes of benchmark interest rate to reduce financing costs</li> <li>Pay high attention to domestic and overseas political and economic situations and legal changes to draft appropriate coping strategies and comply with the law, maintaining our flexibility</li> <li>Hold financial and overdue payment meetings, tracking and controlling the projects that are low in gross profit or have a huge gap in income and expenditure</li> </ol>	<ul style="list-style-type: none"> <li>Board of Directors</li> <li>General Manager</li> <li>General Manager's Office</li> <li>Management Department</li> <li>Finance Department</li> </ul>
Supply Chain Risks	<ol style="list-style-type: none"> <li>Supply chains may be disrupted and cause delays or overdue production</li> <li>Cost increase</li> <li>Encounter operational issues and cause damage to reputation</li> </ol>	<ol style="list-style-type: none"> <li>Multiple procurement channels to spread risks, avoiding relying on specific suppliers or contractors excessively to reduce monopoly and labor shortage</li> <li>Evaluate the supplier or contractor's manufacturing and working capacity, supply channels, delivering methods, and integrity when contracting out a task</li> <li>Discuss alternative or second source plans with architects or business owners to cope with material or labor shortage</li> <li>Become strategic alliances with suppliers or contractors to prepare emergency responses for material or labor shortage</li> <li>Request contractors or business owners for additional construction periods officially when facing systematic risks</li> <li>Keep improving company reputation and image stably through ESG events to increase case opportunities and profit</li> </ol>	<ul style="list-style-type: none"> <li>Board of Directors</li> <li>General Manager</li> <li>General Manager's Office</li> <li>Management Department</li> <li>Finance Department</li> <li>Engineering Management Department</li> <li>Sales Department</li> </ul>



## Governance Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Operational Risks	<ol style="list-style-type: none"> <li>Schedule risk management in projects</li> <li>Budget management in projects</li> <li>The sign and confirmation management of new technology evaluation and technicians in projects</li> <li>Quality control in projects</li> </ol>	<ol style="list-style-type: none"> <li>Utilize a prevention management system to track the error times and rate of projects; review project progress regularly and hold catch-up meetings to mitigate the schedule risk to expected progress</li> <li>Examine the cost difference between allocated budgets and the actual expenses when reviewing the performance, and call a cost control meeting to explore problems in time and amend the errors</li> <li>Employ technicians and consultants to evaluate the projects' construction safety and feasibility of new green technology and methods</li> <li>Regularly check hold points' quality and use a point system to analyze the yields and quality faults for further correction; meanwhile, arrange professional training and construction examinations for prevention</li> <li>Cultivate the engineers above a certain level to be the seeds, reinforcing the on-site quality control</li> <li>Foster the experience and technology transfer of technicians and consultants</li> </ol>	<ul style="list-style-type: none"> <li>Board of Directors</li> <li>General Manager's Office</li> <li>Management Department</li> <li>Development Department</li> <li>Engineering Management Department</li> <li>Sales Department</li> <li>Finance Department</li> </ul>
Information Risks	<ol style="list-style-type: none"> <li>Crisis management in computer virus attacks, hacking, data corruption, database errors, and data or privacy leakage</li> </ol>	<ol style="list-style-type: none"> <li>Strengthen information security education to enhance employees' relevant awareness</li> <li>Regularly check firework functions to ensure antivirus safety without function shutdowns</li> <li>Build off-site backup systems to prevent various errors</li> <li>Set a mail server to avoid hacking or virus attacks when sending or receiving emails; moreover, set safety measures to the system, such as a firewall and install antivirus software</li> <li>All employees involved in data and personal information must sign a non-disclosure agreement and have the obligation of confidentiality</li> </ol>	<ul style="list-style-type: none"> <li>General Manager's Office</li> <li>Management Department</li> </ul>
Moral Hazard	<ol style="list-style-type: none"> <li>Bribery, corruption, fraud, political donation, executive compensation, and fiduciary duty</li> </ol>	<ol style="list-style-type: none"> <li>Conduct irregular surveys/meetings to investigate corruption or political donation behaviors</li> <li>Set an integrity reporting channel to review risk cases</li> <li>Adopt the compensation survey from a third party to evaluate the rationality of executive compensation</li> <li>Conduct property assessment irregularly</li> </ol>	<ul style="list-style-type: none"> <li>Board of Directors</li> <li>General Manager's Office</li> <li>Management Department</li> </ul>



## Environmental Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Environmental Risks of Construction	<ol style="list-style-type: none"> <li>The air, noise, dust, sewage, and construction waste pollution produced from the construction site</li> </ol>	<ol style="list-style-type: none"> <li>To prevent pollution in surrounding environments, we team up with contractors or partners to promote "low-pollution development projects" and post hazard notices on site</li> <li>To lower air pollution and wastewater discharge, we utilize low-noise construction machinery, bare soil cover, ground sprinklers, and waste reduction and recycling</li> <li>Check pollution status regularly to control the on-site environmental quality effectively</li> <li>Pile scrap and wasteland separately to increase the wasteland recycling rate</li> </ol>	<ul style="list-style-type: none"> <li>Board of Directors</li> <li>General Manager's Office</li> <li>Engineering Management Department</li> </ul>
Green Risks	<ol style="list-style-type: none"> <li>The market pays more attention to green products</li> <li>The change in design and supply chain will increase material and construction costs</li> </ol>	<ol style="list-style-type: none"> <li>Green certification is becoming the mainstream in the market; choosing materials and supply chains that fulfill green certificates might increase the cost, and we hold this foresight to persist in doing it</li> <li>Stipulate "the code of conduct for suppliers and contractors" in contracts and require both sides to comply with the norms</li> <li>Utilize green designs, such as green buildings and WELL Building, to strengthen product advantages</li> </ol>	<ul style="list-style-type: none"> <li>General Manager</li> <li>General Manager's Office</li> <li>Management Department</li> <li>Engineering Management Department</li> </ul>





## Social Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Labor Safety Risks	<ol style="list-style-type: none"> <li>Labor health and safety management</li> <li>Contractors and suppliers' health and safety</li> </ol>	<ol style="list-style-type: none"> <li>Set 《Employee Health and Well-being Program》 to assure employee health and safety</li> <li>Monitor the workplace accident data at the office and the construction site</li> <li>Irregularly provide labor health and occupational safety training to increase staff's professional knowledge and reduce the chance of emergency or damage</li> </ol>	<ul style="list-style-type: none"> <li>General Manager</li> <li>Management Department</li> <li>Engineering Management Department</li> </ul>
Labor Rights Risks	<ol style="list-style-type: none"> <li>Human rights protection and prohibition of child labor</li> <li>Compulsory or forced labor</li> <li>Employee dedication</li> <li>Employee health and well-being</li> <li>Tolerance and diversity</li> <li>Labor standards and working conditions</li> </ol>	<ol style="list-style-type: none"> <li>Enhance the harmonious development of labor relations internally and external relationships to shape excellent corporate culture and employee value</li> <li>Set and promote the policies of 《the code of conduct for suppliers》 and 《the code of conduct for contractors》 and involve these in the contract to implement</li> <li>Establish employee appeal and gender equality channels or platforms</li> <li>Comply with labor laws, create a harmonious and fair workplace for employees, protect employee rights, and retain talents to maintain a stable corporate development</li> <li>Conduct employee satisfaction surveys to obtain employee feedback regarding working conditions, environments, and systems</li> </ol>	<ul style="list-style-type: none"> <li>General Manager</li> <li>Management Department</li> <li>Engineering Management Department</li> </ul>
Community Health and Safety	<ol style="list-style-type: none"> <li>Community impact during construction, such as air, noise, and water pollution and pedestrian safety</li> </ol>	<ol style="list-style-type: none"> <li>Identify risks and influenced groups during the planning period and set and implement risk mitigation plans</li> <li>Monitor and analyze data during the construction period</li> <li>Improve harmonious community development, maintain excellent communication, care for the community proactively, and offer a platform or hotline for community hazards</li> </ol>	<ul style="list-style-type: none"> <li>General Manager</li> <li>Management Department</li> <li>Engineering Management Department</li> </ul>



## Climate Change Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Climate Change Risks	<ol style="list-style-type: none"> <li>Direct impact due to climate abnormalities, such as typhoons, earthquakes, and flood</li> </ol>	<ol style="list-style-type: none"> <li>Participate in the drills held by different governmental units and carry out disaster prevention and response drills irregularly, such as disaster or flood prevention drills; invite all employees to join and reinforce their emergency response capability to achieve the goal of emergency control and harm elimination</li> </ol>	<ul style="list-style-type: none"> <li>General Manager</li> <li>Management Department</li> </ul>
	<ol style="list-style-type: none"> <li>Global warming and temperature rise</li> </ol>	<ol style="list-style-type: none"> <li>To avoid heatstroke or thermal discomfort, we will evaluate the installation of mist cooling equipment and offer drinks for staff to work in exposed environments, improving labor safety and comfort</li> <li>Plan to work early or postpone the working time to the afternoon in midsummer</li> <li>Be the pioneer of standardizing occupational safety and health approaches by taking industrial peers as a reference and evaluating the practicality of relevant equipment (such as colored shade nets and mist cooling systems)</li> <li>Control and reduce the carbon emissions or key materials' embedded emissions during land development or construction</li> </ol>	<ul style="list-style-type: none"> <li>General Manager</li> <li>Management Department</li> <li>Engineering Management Department</li> </ul>
	<ol style="list-style-type: none"> <li>Indirect impact due to climate abnormalities, such as the cost increase of material and energy supply</li> </ol>	<ol style="list-style-type: none"> <li>Strengthen the use management of materials and energy, planning the purchase of alternative materials in advance</li> <li>Research green building technology and draft the procedures for green land development</li> <li>3. Develop a new market of circular economy, such as building material recycling</li> </ol>	<ul style="list-style-type: none"> <li>General Manager</li> <li>General Manager's Office</li> <li>Management Department</li> <li>Engineering Management Department</li> </ul>



## Pandemic Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Pandemic Risks	<ol style="list-style-type: none"> <li>COVID-19</li> </ol>	<ol style="list-style-type: none"> <li>Check body temperatures and disinfect using alcohol before entering the office or construction site; employees' temperatures higher than the epidemic prevention standard are not allowed to enter</li> <li>Reduce large gatherings; hold video conferences remotely</li> <li>Consider video or online courses first when needing to provide internal training</li> <li>Try work from home plans in groups</li> <li>Prepare sufficient medial masks for colleagues when necessary</li> </ol>	<ul style="list-style-type: none"> <li>General Manager</li> <li>Management Department</li> <li>Engineering Management Department</li> </ul>
	<ol style="list-style-type: none"> <li>Supply chain disruption due to border control</li> </ol>	<ol style="list-style-type: none"> <li>Employees entry from overseas should follow the current epidemic prevention regulations and are required to be isolated without entering the company or contacting others before completing the quarantine</li> <li>Related staff should submit a report immediately to explain the situation and request for material changes when encountering imported material challenges due to local border policies</li> </ol>	<ul style="list-style-type: none"> <li>General Manager</li> <li>Management Department</li> </ul>

5



# Tangible Environmental Protection Actions

We pay attention and do our best to reduce the environmental impact caused by design, development, construction, and operation, hoping to implement tangible environmental protection actions.



## 5.1 Climate Initiative

Ding-Yue understands that climate change will bring risks and tremendous crises to our business; meanwhile, we know that construction development will impact the environment. Therefore, we work hard on strengthening the coping measures toward adapting and resisting climate change, eliminating the adverse impact caused by climate change on our business, and gradually depicting our carbon reduction pattern and focusing on net-zero emissions.

### Relevant Policies of Climate Action

#### 5.1.1 《Environmental Related Issues and Control Methods》

Ding-Yue has led by example in our corporation and set 《Environmental Related Issues and Control Methods》 to effectively utilize energy and resources, provide employees with an excellent indoor working environment, reduce the adverse environmental impact such as operational pollution and waste, aiming to become a role model of our development projects. The control methods are divided into seven topics:

##### Energy Consumption

- In the office, we have gradually changed the lighting to LED light bulbs and asked employees to turn off the light when not used
- The set temperature of air conditioning should not be lower than 26 °C, and employees should turn off the equipment when not used to increase the use efficiency
- We encourage carpooling or commuting by public transportation or bicycles
- Replace old electric appliances with the ones with energy labels or Energy Star labels to enhance use efficiency and lower energy consumption
- Please refer to 《Energy Efficiency Requirements of Development Projects》 for more details

##### Renewable Energy

- Evaluate each development project, and if feasible, plan the use of renewable energy, such as solar energy, wind power, or other doable renewable energy
- Under feasible conditions, purchase the Taiwan Renewable Energy Certificate to enhance green power use
- Reveal the data regarding the power supplied by green power, carbon offsetting, or certificated renewable energy

##### Indoor Environmental Quality

- Utilize air cleaning systems and monitor the air quality; adopt ASHRAE standard 62.1-2020 or comply with the minimum ventilation rate and carbon dioxide level required by the local government
- Set using the LED lighting equipment that passed CNS 15630 standard as a priority and keep maintaining the best office lighting environment
- Use insulating or soundproofing materials to keep excellent sound environments
- Utilize appropriate shading designs to maintain decent daylight and comfortable indoor temperatures
- Apart from specific outdoor smoking areas, the entire building is a smoke-free zone
- Provide independent lighting for personal spaces and use the lighting equipment that can be controlled separated in public areas

##### Material Source and Sustainable Procurement

- If possible, use office supplies that have FSC certification, are made of recycled materials, or are recyclable like papers and stationery instead of virgin materials
- Encourage reusable or recyclable objects to replace disposable ones, such as tableware and bags
- Use durable and repairable goods like office furniture or electric appliances, and consider the disassemblability, reusability, and recyclability when the life cycle finished
- Adopt the materials that have environmental product declarations or test reports or meet domestic or international standards; we will review suppliers' mining locations, land use responsibility, and their commitment to reducing mining or the environmental impact during the process
- Adopt the materials that have environmental product declarations or test reports or meet domestic or international standards; we will review suppliers' commitment to use healthy materials and promote the influence of human health on our employees. For example, use low VOC materials and products
- Establish a product and supplier list that fulfills the above requirements and check and update it regularly
- Add the sustainable development requirements in our bidding documents, supplier contracts, and terms of employment, and regularly inspect whether our suppliers meet our sustainable development principles; if not, we will request correction or terminate the cooperation. Please check 《Supplier ESG Requirement》 for details.
- Regarding the relevant policies of materials in development projects, please refer to 《Material Selection Requirements of Development Projects》

##### Pollution Prevention

- Monitor the environmental impact caused by our business to prevent pollution and minimize the potential environmental influence, such as refrigerant leakage, the environmental pollution caused by waste mismanagement, and the water pollution caused by improper disposal of wastewater
- Fulfill or surpass the regulation requirements by integrating the best practices of the industry into our operation and services
- Regarding pollution prevention-related policies in our development projects, please check 《Site Design and Development Requirements》 and 《Waste Management Strategies of Development Projects》

##### Waste Management

- Promote waste reduction activities in the office and provide relevant training
- Ask everyone to sort waste completely and monitor and review the conversion rate regularly
- Set hygienic and convenient waste sorting facility
- Provide clear waste sorting instructions
- Please check 《Waste Management Strategies of Development Projects》 for detailed waste management policies in development projects

##### Water Consumption

- Ensure to obtain sufficient water use data for setting, monitoring, and regularly reviewing water policies and goals
- Provide employees with water-saving education and promotion, cultivating their responsible water-use attitude
- Install appropriate water-saving equipment, such as touchless faucets
- Please refer to 《Water-saving Strategies of Development Projects》 for detailed water-saving policies

### 5.1.2 《Energy Efficiency Requirements of Development Projects》

Energy use in development projects is one of the focuses of Ding-Yue's implementation of climate action. To ensure the power efficiency and the increased ratio of renewable energy, we have set 《Energy Efficiency Requirements of Development Projects》 to comprehensively deal with energy efficiency in development projects from three facets' coping measures:

#### Plan and Design

- Fulfill or surpass the local regulatory requirements, such as 《The Technical Regulations of Building's Energy-saving Design》 and 《The Energy-saving Design Standard for New Buildings》
- Plan to implement the function verification program in the design and construction phases
- Adopt integrated design to connect various professional teams, including architects, electromechanical engineers, air conditioning technicians, exterior wall structure workers, lighting staff, structure engineers, and sustainable consultants to discuss and research the feasibility of the building in the initial stage and keep optimizing during the design process to maximize energy efficiency
- Use 3-D energy simulation to optimize the design of the energy system and set the minimal power consumption after the personnel settled in the building



#### Energy Efficiency Measures

- Utilize the air conditioning, electric appliances, and lighting equipment that have received energy labels, Energy Star labels, or other energy-saving certificates
- Adopt passive design, utilizing the physical advantages, such as the building directions and window settings, or insulation materials to reduce the chances of using electric appliance to cool down the temperature or ventilate and the need for lighting
- Install lighting with motion sensors in less-frequent working areas and hours
- Install different meters to monitor different devices' power consumption conditions in various periods
- Conduct function evaluation after construction and before tenants move in to ensure the functions of energy devices and system performance fulfill the design goals in the operational stage



#### Energy Efficiency Monitoring and Promotion during the Operational Phase

- Adopt automated intelligent energy management systems in monitoring, collecting, and analyzing all relevant energy system data, including all machinery and electric apparatus
- Regularly monitor the meters to review energy efficiency, optimize energy strategies, and rapidly improve accordingly
- Provide employees and tenants with relevant training and promotion to improve their energy-saving awareness and energy efficiency at work and in everyday life, working together to lower the carbon emissions within the corporation
- Share our energy goals and performance with employees, tenants, clients, and other stakeholders to effectively achieve the targets and deliver the positive influence

### 5.1.3 《Water-saving Strategies of Development Projects》

The water cycle on the earth has faced tremendous impact due to climate change, and water shortage in dry seasons has become more severe year by year; hence, Ding-Yue drafted 《Water-saving Strategies of Development Projects》 to strictly monitor our water use efficiency in development projects. The plan is divided into three stages based on the implementation process, which are design, operation and management, and education and promotion::

#### Plan and Design

- Comply with all regulations that are related to water resources, such as 《Water Supply Act》 and 《Water Plumbing System Standards》
- Plan to implement the function verification program in the design and construction phases
- Adopt integrated water-saving designs to connect various professional teams, including architects, plumbers, electricians, and sustainable consultants to discuss and research the feasibility of the water systems and keep optimizing during the design process to maximize water efficiency
- Conduct an on-site hydrogeological investigation to ensure the quality and stability of water supply and plan flood preventive measures
- Set the minimal water efficiency goals of each development project according to local climate conditions; must enhance the indoor and outdoor rainwater recycling rate and the water efficiency of the buildings' operational equipment



#### Water-saving Measures

- Conduct function evaluation during and after construction and before tenants move in to ensure the functions of water equipment and system performance fulfill the design goals in the operational stage
- Have drought-enduring plants or drought-resistant perennials in landscape areas and adopt drip irrigation or smart watering systems
- Use low-flow, high-efficiency water-saving systems
- Design water leak detection systems, such as monitoring condensate leakage, pipeline rupture, or heating and condenser tube leakage, to prevent water waste
- Install touchless faucets in appropriate areas (i.e. bathrooms) to increase water efficiency and reduce water waste
- If applicable, use detention basins and rainwater harvesting systems to collect rainwater for watering, landscape pools, or cooling water supply
- Install different meters to monitor different devices' water consumption conditions during the operational stage and plan better water strategies



#### Water Use Monitoring and Promotion during the Operational Phase

- Ensure to collect sufficient water use data for regularly analyzing, planning, monitoring, and reviewing the indoor and outdoor water policies and goals
- Regularly monitor the meters to review water efficiency and optimize energy strategies
- Provide employees and tenants with relevant training and promotion to improve their water-saving awareness and water efficiency at work and in everyday life
- Share our water-saving goals and performance with employees, tenants, clients, and other stakeholders to effectively achieve the targets and deliver the positive influence

### 5.1.4 《Requirements for Green Building Certification》

Construction development is one of the core business items in Ding-Yue, and we aim to achieve climate action by attaining green building certifications. Currently, we adopt Taiwan's EEWH Green Building Label, LEED, and WELL Building Standard to ensure our development projects fulfill the domestic and international sustainable development standards. Furthermore, to make sure all of our development projects achieve high-standard performance in the future, we have stipulated relevant procedures in 《Requirements for Green Building Certification》:



LEED



WELL



EEWH

- All new construction should comply with the building environmental assessment standards equivalent to "LEED for Building Design and Construction (LEED BD+C)", "WELL Building Standard", or "EEWH Green Building Label", and at least achieve a silver-rated or higher label
- When implementing major renovation or refurbishment, the work should also meet the building environmental assessment standards equivalent to "LEED for Building Design and Construction (LEED BD+C)", "WELL Building Standard", or "EEWH Green Building Label", and at least achieve a silver-rated or higher label
- Encourage all major renovation or refurbishment of existing buildings to operate and maintain the process by following the standards of "LEED for Operations and Maintenance (LEED O+M)"
- If applicable, we also aim to obtain "LEED for Interior Design and Construction (LEED ID+C)" certification for own-use buildings and the interior renovation of leased places
- If applicable, set renting the buildings that meet the building environmental assessment standards equivalent to "LEED for Building Design and Construction (LEED BD+C)", "WELL Building Standard", or "EEWH Green Building Label" as our priority in considering renting a place

## 5.2 Environment Goodwill

Apart from the above-mentioned climate actions in strengthening the coping measures toward adapting and resisting climate change, Ding-Yue also introduces environmental goodwill management measures into the design, construction, and operational processes in our development projects, including site selection, sustainable development methods, material selection requirements, waste management, and management policies for the building life cycle.

### Relevant Policies of Environmental Goodwill

#### 5.2.1 《Site Selection Requirement》

Site selection is the starting point of each development project, and we have included the principles of sustainability in site selection and developed 《Site Selection Requirement》. The four principles are:



Select existing development zones first because we must lower the environmental impact on undeveloped areas



Our site selection priority is high traffic accessibility, providing abundant networks for pedestrians, bicycles, and public transportation



If there are historical artifacts and remains near the selected site, we must aim to preserve them completely, reducing the damage to their structures, safety, appearances, and landscapes



Avoid construction in agricultural land, floodplains, aquatic ecoregions, native areas, or the habitats of threatened species; set specific approaches based on each site's conditions to maintain its primitive ecology

#### 5.2.2 《Site Design and Development Requirements》

The development requirements for sustainable sites minimize the direct and indirect adverse impact on the environment; thus, we have drafted 《Site Design and Development Requirements》 to set the precautions of development design and procedures, and the details are as follows:



Before the construction, we will conduct the required environmental impact assessment by the Environmental Protection Administration and the local government and set relevant development strategies with a lower environmental impact



Identify stakeholder relations and potential influenced groups and create communication and collaboration plans



During the construction, we will monitor and lower the air, land, water, and noise pollution to potential influenced groups and nearby environments



Establish waste management regulations to reduce the total waste produced during the development stage. Please refer to 《Waste Management Strategies of Development Projects》 and 《Material Selection Requirements of Development Projects》 for more details

#### 5.2.3 《Material Selection Requirements of Development Projects》

To protect natural resources, increase the use of recyclables, and assure users' health in the building, Ding-Yue Development will follow the below steps to create procurement processes and requirements.

##### 01 Require the Certification of Environmental or Healthy Products

Require our suppliers to reveal the potential environmental impact and health hazards in their products and provide relevant certification of environmental or healthy products, such as Green Building Label, Carbon Reduction Label, Environmental Product Declaration (EPD), and the certification of ISO 14067 Carbon Footprint of Products. Moreover, we will first use the products that fulfill the standards stipulated in 《Material Selection Requirements of Development Projects》.



##### 02 Create a Red List for Materials and Suppliers

We will create a red list to show the materials that are prohibited or harmful to humans and environments; furthermore, we will include those suppliers that failed to provide products that meet the requirement in the first step in the red list and keep updating it for being a future reference in selecting other development projects' materials.

##### 03 Conduct on-site Material Inventory and Audit

The staff in the work station will check material quantities, part numbers, and whether they fulfill the requirements in step one and are not on the red list when receiving new materials at the construction site. Moreover, the development team will provide a material selection report to reveal that the material usage fulfills the above requirements.

#### 5.2.4 《Waste Management Strategies of Development Projects》

To protect the environment, reduce waste, and maintain the cleanness and hygiene of the construction site, Ding-Yue Development encourages our operators, contractors, and suppliers to follow the below waste management policies during the development project.

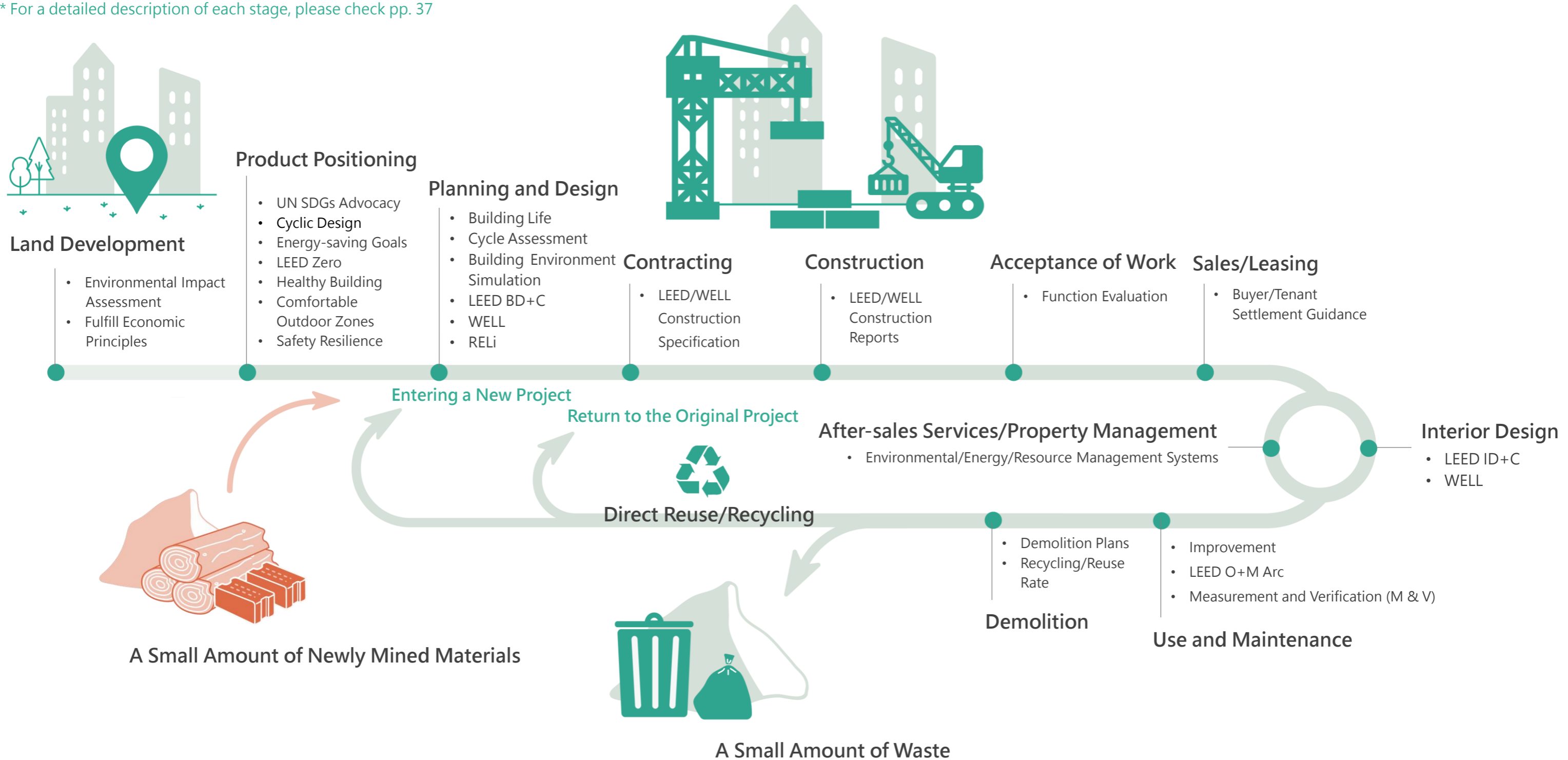
- Evaluate and reduce the influence caused by the wastes produced during the construction process
- Create a waste management plan based on each development project's conditions
- Set waste sorting areas and facilities at the construction site to ensure the wastes are properly treated and managed
- Set the total ratio goals of reduced, sorted, recycled, reused, and transferred from landfill and incineration plants based on each development project's conditions and regularly monitor and review the performance
- Share relevant waste composition with our employees and contractors and provide waste management training
- Subcontractors must sort, reuse, and recycle construction materials properly to prevent wastes from being sent to landfills or incineration plants
- Set clear waste sorting facilities, handling procedures, and signs at the construction sites



### 5.2.5 《Sustainable Management Policies for Building Life Cycle》

Building life cycle management is essential to sustainable operation in the construction industry. Apart from fulfilling the requirements for green building certifications, Ding-Yue also sets 《Sustainable Management Policies for Building Life Cycle》 to be the standard operating procedure, considering the building’s every future step at the initial designing period and presenting integral planning for all equipment. As a result, operators can understand the details and use the materials, equipment, and resources appropriately during the construction; meanwhile, they can recycle and reuse to eliminate waste at the end of the building life cycle, creating endless building values. The overview of the management policies is shown below:

\* For a detailed description of each stage, please check pp. 37



## 5.2.5 《Sustainable Management Policies for Building Life Cycle》

### Land Development

Conduct environmental impact assessment in the site selection phase. The indicators include the rate of regional exploitation, location and transportation, biodiversity and habitat preservation, climate change and disaster resilience, and pollution prevention. The assessment also evaluates whether the project fulfills economic principles to maximize the use of land development and input optimal solutions and technologies to maximize the economic and social benefits.

### Product Positioning

Take the advocacy of UN SDGs as the framework and cyclic design as the development purpose to develop sustainable items and set clear energy-saving goals (such as the building energy use intensity, LEED Zero, and health indicators), providing tenants with a healthy, comfortable, and safe, thriving environment.

- The advocacy of UN SDGs: The Sustainable Development Goals (SDGs) adopted by the United Nations are a series of sustainable targets for 2016 to 2030 announced in 2015, aiming to lead all humankind of the globe toward a better future
- Cyclic Design: A design approach aims to eliminate profligacy, reduce raw material mining, and lower production waste, allowing resources to be reused in the industry constantly
- LEED Zero: An additional certification based on LEED standards to verify the goal implementation of net zero emissions during the operational phase in existing buildings, including carbon emission, energy, water use, and waste
- Healthy Building: The construction that makes users experience excellent conditions in physical, mental, and social perspectives
- Safety Resilience: The construction that possesses sufficient resilience to endure various future impacts, including the "capacity" to bear impacts and the "resilience" to recover rapidly

### Planning and Design

This stage comprehensively plans the entire building life cycle and involves different stakeholders, such as contractors, suppliers, and partners; meanwhile, the building environment simulation benefits the presentation, communication, and improvement of the design. If a development project plans to obtain the U.S. Green Building Certification – LEED BD+C, WELL certification, or RELi resilience-based rating system, it is necessary to initiate the process at this stage.

- Building Life Cycle Assessment: Building life cycle assessment utilizes inventory tools like One Click LCA to evaluate and quantify the impact levels of construction materials from production, use, recycling, to waste phases
- Building Environment Simulation: A computer model that simulates the physical properties of the building, expecting to quantify and compare the relevant costs and functions of various designs, such as the energy, lighting, acoustic, and airflow simulation
- LEED BD+C: Leadership in Energy and Environmental Design (LEED) is a green building rating system devised by the United States Green Building Council to encourage the development and implementation of sustainable buildings. The BD+C (Building Design and Construction) applies to "new building and existing buildings with major renovation or refurbishment" projects
- WELL: The WELL Building Standard is a performance-based system for measuring the indoor environment that impacts human health and well-being
- RELi: RELi is a holistic, resilience-based rating system that combines guidance for sustainable and cyclic design (including LEED certification) and other innovative building resilience standards. The standard suits sustainable community, building, home, and infrastructure designs

### Contracting

We adopt LEED and WELL standards to set our construction specifications and strictly select the contractors and material suppliers that comply with our cyclic design and principles of sustainability.

### Contracting

We adopt LEED and WELL standards to set our construction specifications and strictly select the contractors and material suppliers that comply with our cyclic design and principles of sustainability.

### Construction

Strictly monitor the construction process to meet LEED and WELL standards and record and prepare the fact reports.

### Acceptance of Work

Conduct function evaluation to ensure every construction item fulfills the product positioning goals and design the correction policies.

- Function Evaluation: This is a systematic process to ensure the construction meets business owners' requirements and basic designs

### Sales/Leasing

To make sure the construction follows through with the set goals at the product positioning stage, buyers or tenants should follow the design instructions to use, take care of, and design their settlement space.

### After-sales Services/Property Management

Employ a management system to provide relevant control of environmental maintenance, energy, water resources, and waste treatment.

### Interior Design

Introduce the U.S. Green Building Certification – LEED ID+C and WELL standards to present the interior design planning, contracting, and construction.

- LEED ID+C: The Interior Design and Construction (ID+C) version applies to "interior design and construction" projects

### Use and Maintenance

Adopt the five categories of LEED O+M (energy, water, materials and resources, transportation, and indoor environmental quality) and M & V measurement and assessment to track building performance and draft corresponding correction measures.

- LEED O+M: LEED Operations and Maintenance offers existing buildings that have been fully operational for at least one year an opportunity to review the whole buildings and interior spaces. Furthermore, Arc is a digital platform for tracking the building performance of LEED O+M created by Green Business Certification Inc.
- M & V: Measurement and Verification is the process of planning, measuring, collecting and analyzing data for the purpose of verifying and reporting energy savings within an individual facility resulting from the implementation of energy conservation measures

### Demolition

At the end of a building's life cycle, a comprehensive demolition plan should be prepared before the process to ensure safety, hygiene, and environmental protection. Moreover, the waste produced from demolition should be sorted for future reuse.

### Waste and Recycling

The ultimate goal of our building life cycle sustainable management policy is only to produce a small amount of waste and maximize the resources. Recyclables can be sorted into direct reuse and recycling categories, and these resources may return to the original building life cycle for future renovation, expansion projects, or enter another new project for reusing. In the planning and design stage of a new project, we will check these recyclables and make them go into a new life cycle.

6



# Mutually Beneficial Partnerships

We promise to work and support together with our collaboration partners, heading toward our sustainability goals and creating mutually beneficial partnerships.

## 6.1 Quality Management

To deliver excellent products that satisfy clients, enrich core competitiveness, and foster our reputation and market share, Ding-Yue implements product and service quality management responsibly. Being a land developer, we emphasize the direct influence caused by site selection on the quality of life and safety of future residents; furthermore, we focus on fulfilling various customer demands of different groups domestically and internationally, achieving the corporation's promise to ESG management.

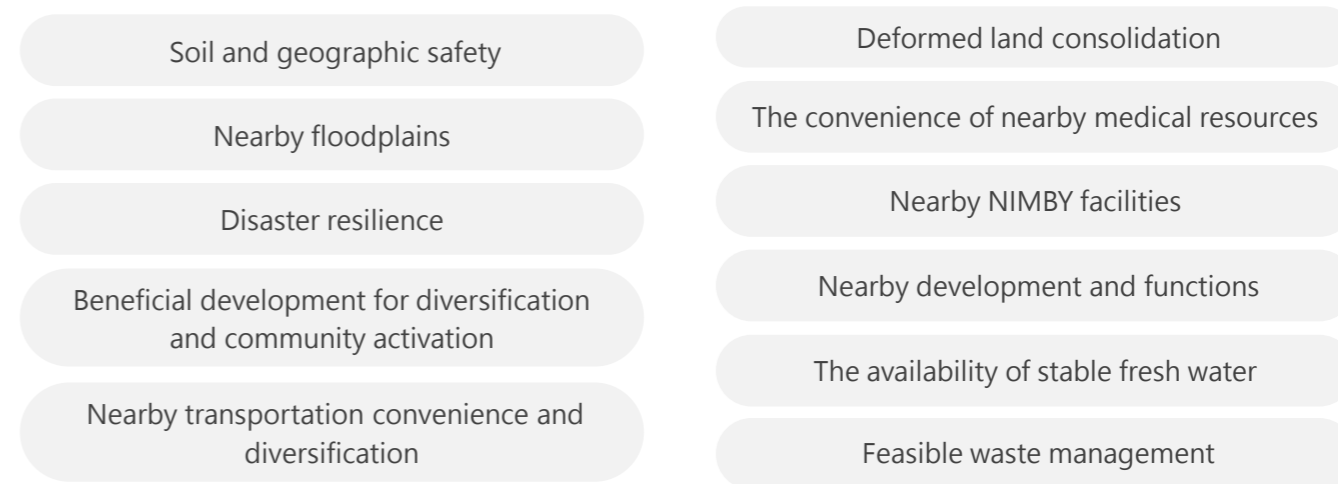
### 6.1.1 《Sustainable Land Development or Acquisition Principles》

To be a comprehensive development enterprise with long-term stable profits, Ding-Yue Development has set 《Sustainable Land Development or Acquisition Principles》. In the perspective of land development, apart from sticking to green and responsible land development to fulfill the development focus for premium business, we aim to head toward diversified land acquisition, such as joint ventures, urban renewal for commercial areas, building renewing, and sustainable development office areas to boost the development volume of commercial or composite construction. From the land development or acquisition perspective, Ding-Yue Development is always client-oriented, ensuring the principles of land functionality and safety and paying much attention to environmental protection, practicality, and community well-being. Meanwhile, the overall operational mindset also combines with the land distribution and development to reserve decent commercial properties, enhance building functionality and future potential, create diversified land development values, and increase additional operational effects.



### 6.1.1.1 Responsible Site Selection

Regarding site selection, Ding-Yue Development follows 《Site Selection Requirements》, upholding a responsible attitude to the environment and society to organize and analyze governmental strategies, local market development, and residents' life functions. In selecting sections, we first consider excellent developed areas and select relevantly undeveloped suburban areas, aiming at diversification to maintain stable operation. Moreover, through market surveys, we will choose suitable areas based on understanding the government's major strategies, business development, resident structure, family income, target customers, and other relevant demands. Apart from the above survey results, we also believe that land safety is a vital factor; therefore, we will conduct the below factor evaluation to reduce the possible risks that might influence return.



### 6.1.1.2 Responsible Land Development and Acquisition

To construct a stable and solid foundation, land investigation, legal analysis, and cost estimation are crucial steps influencing the following construction design. Ding-Yue sticks to and carries out the principle of honesty; we will conduct geologic drilling, adjacent property evaluation, and structural engineer inspection to ensure the safety of the building and adjacent properties. Additionally, we promise that 100% of our land source follows the local building regulations, avoiding any potential risks caused due to law violations; we hold a responsible attitude to guard the personal and property safety of our clients and the community. Regarding legal analysis, Ding-Yue Development proactively pays attention to the government's major or up-to-date policies, public construction progress, and the status of regional household registration and target buildings. Furthermore, we ensure the priority of business operation and the rights and interests of our clients and investors before completing the land acquisition process by carefully evaluating the investment risks and profits to calculate cost-effectiveness, maximizing the revenue for our clients.





## 6.2 Mutual Prosperity

Apart from demanding our ESG development strictly, Ding-Yue Development also expects all of our suppliers and contractors, including designers, architects, outsourced consultants, and constructors, to join the implementation of sustainable development from product design to sales, creating an ESG ecosystem with mutual prosperity together in the real estate industry.

### Relevant Policies of Mutual Prosperity

#### 6.2.1 《Supplier Engagement Plan》 · 《Contractor Engagement Plan》

To convey our ESG business philosophy to external partners and invite them to assist us in achieving sustainable goals, Ding-Yue has set 《Supplier Engagement Plan》 and 《Contractor Engagement Plan》. Both engagement plans define the principles and norms for Ding-Yue and our external partners; the plans are divided into the "sustainable procurement principles" and "qualified contractor selection mechanism" that Ding-Yue must follow and the "supplier code of conduct" and "contractor code of conduct" that restrain our external partners, leveraging these to solidify the partnerships with mutual prosperity and supervision.

##### 6.2.1.1 Sustainable Procurement Principles

Ding-Yue Development values and cherish natural resources, and we understand the long-term influence and importance of sustainable procurement and product life cycle. Thus, the corporation has set the principles of "Material Source and Sustainable Procurement" in 《Environmental Related Issues and Control Methods》 and specifically explains office supplies and construction material procurement separately in 《Material Selection Requirements of Development Projects》, attempting to select eco-friendly products to reduce the adverse impact on the environment and society as much as possible. On the other hand, to implement the goals and spirits of enterprise sustainable development, the company will follow the requirements of environmental protection and health building to build a green eco-friendly material and supplier database, carefully selecting excellent and qualified construction materials or decorative items that meet or surpass national standards.

Upholding the core value of "creating sustainable cycles", Ding-Yue invites our suppliers to collaborate on the above implementation sustainable procurement principles and enterprise sustainable development spirits from the below three perspectives.

##### Increase in Environmental Protection Awareness

Increase employees' environmental protection attention through diverse approaches from production line management to working environmental maintenance, integrating environmental actions into daily lives.

##### Environmental Product Standards

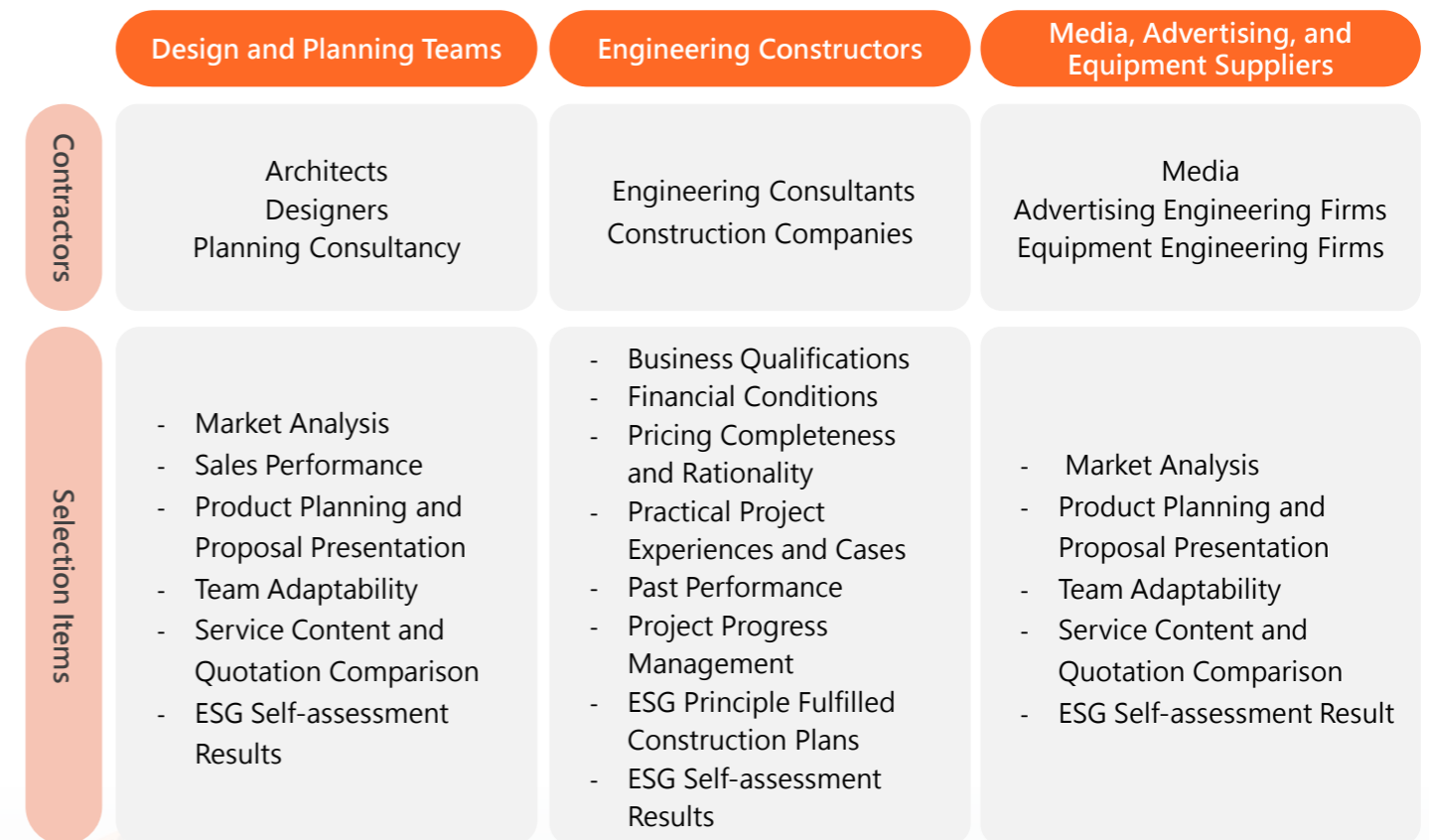
Adopt environmental product standards like third-party certificated environmental levels and carbon emissions of the entire life cycle, such as green marks, ISO 14067, and EPD.

##### Environmental Management System

Utilize an environmental management system to enhance the environmental levels and sustainable operation in organizational governance and production line management, such as ISO 14064-1 and ISO 14001.

#### 6.2.1.2 Qualified Contractor Selection Mechanism

To provide eco-friendly, healthy, and safe construction, Ding-Yue Development needs to cooperate with various types of contractors; the selection mechanism that we drafted for corresponding contractors has stipulated the filter and selection processes; moreover, we have included comprehensive consideration in reviewing contractors' performance from the environmental, social, and enterprise governance perspectives, expecting growth with the upstream and downstream suppliers to cope with the rapid-changing future industry trends and offer clients or consumers more diversified added value.



#### 6.2.1.3 Supplier and Contractor Code of Conduct

Apart from selecting honest and reliable suppliers and contractors based on the ESG principles, Ding-Yue stipulates the minimum code of conduct in the contract when signing the agreement, and the suppliers and contractors must conduct self-assessment. On the other hand, we will hold internal meetings irregularly to review the suppliers' conditions, plan on-site visits to exchange ideas, and randomly audit the construction site during the contractors' working period. For detailed code of conduct and audit methods, please check 《Supplier Engagement Plan》 and 《Contractor Engagement Plan》. So far, Ding-Yue has implemented Core Pacific Plaza's demolition contractor audit regarding its ESG performance in 2022.

Compliance with Legal and Business Ethics

Environmental maintenance

Prohibition of Child Labor

Labor Rights

Compensation and Working Hours

Health and Safety

Staff Benefits

Employee Rights

Supply of Eco-friendly and Healthy Products

## 6.3 Communication and Engagement

In operations management and daily affairs, the communication between employees or departments in an enterprise may influence the working atmosphere, employee morale, and organizational efficiency and cohesion; hence, excellent and smooth communication is a key to mutually beneficial partnerships. Therefore, apart from keeping a close connection with internal and external stakeholders through daily meetings and social events, Ding-Yue also set relevant policies to mitigate friction, contradiction, conflicts, and misunderstanding.

### Relevant Policies of Stakeholder Communication

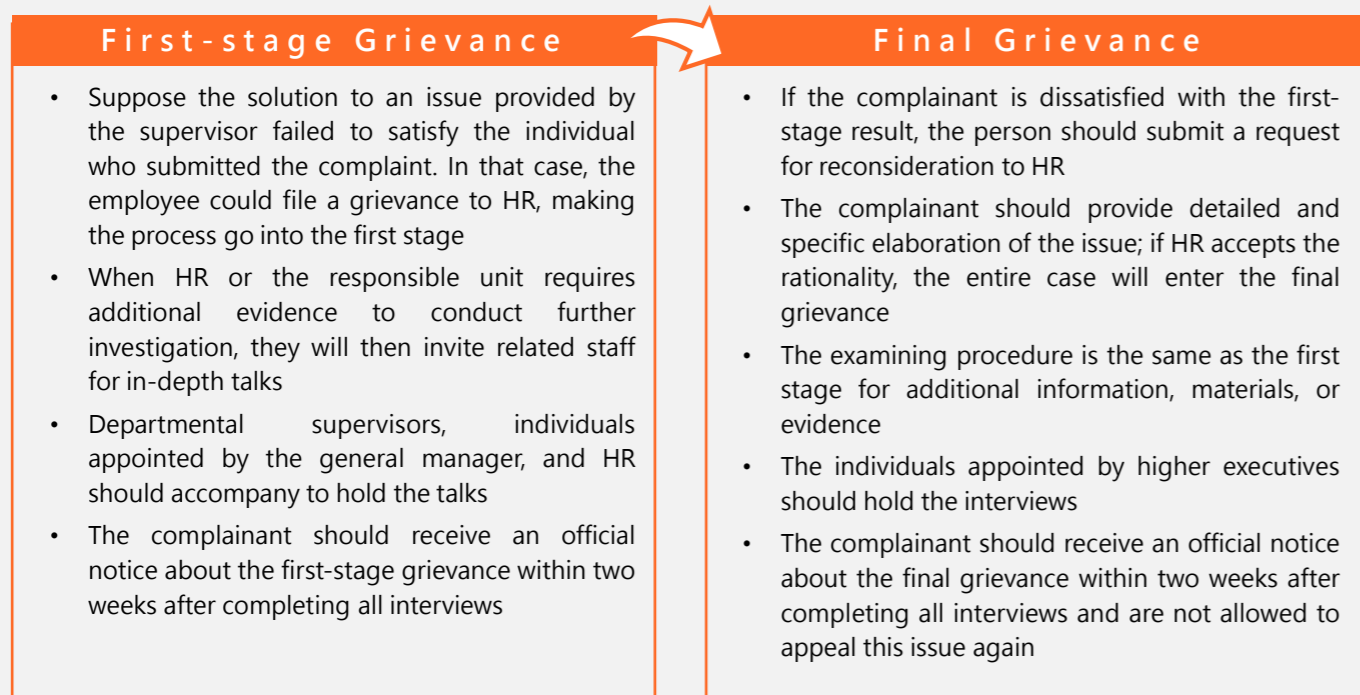
#### 6.3.1 《Stakeholder Communication and Grievance Procedures》

To protect stakeholders' rights and offer excellent service quality, Ding-Yue has set 《Stakeholder Communication and Grievance Procedures》 to listen to various supervision and suggestions. This policy is divided into two parts, "employee communication and grievance method" for staff and "stakeholder communication and grievance method" for other stakeholders, and the details are as follows:

#### Employee Communication and Grievance Method

We encourage employees to discuss or resolve doubts through open, honest, and constructive ways with their direct supervisors; however, to ensure fair and effective handling of the grievance, when our staff cannot solve the issue with their leaders, they can report it to a higher management level for an in-depth deliberation. Suppose the issue remains unresolved or their direct supervisor is the person that they would like to submit a complaint. In that case, employees can follow the below procedure to file a grievance, waiting for the unit to summarize the information and a higher level of management to seek a solution.

Every individual who participates in the procedure must keep the information confidential. Additionally, we strictly prohibit revengeful and perpetrated behaviors, protecting all employees from being hurt due to submitting a complaint or providing evidence.

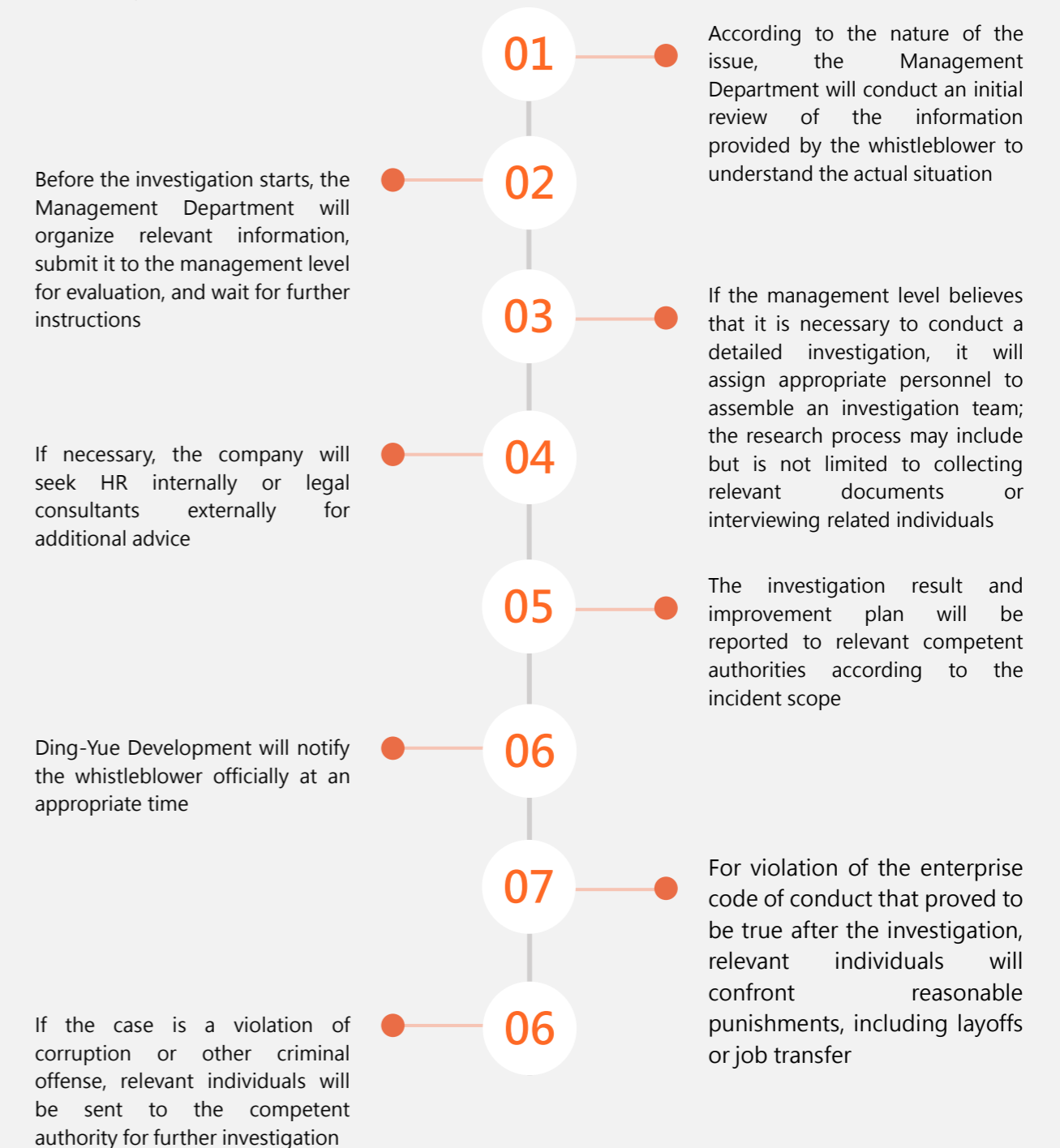


#### Stakeholder Communication and Grievance Method

When all employees, an entire unit, or department of Ding-Yue Development is involved in the violation of 《Enterprise Code of Conduct》, abuse of power, dereliction of duty, malfeasance, or any management regulation or the enterprise's operational event has caused inconvenience, damage, impairment the rights to individuals, communities, and society, all stakeholders, including clients, the public, suppliers, contractors, and the media, can submit a grievance and report the situation.

Ding-Yue rigorously maintains confidentiality regarding personal data and all submitted information; however, due to the investigation needs in some particular situations, it is necessary to reveal whistleblowers' identities to help the investigation.

The investigation procedure is as follows:



7



# Foundations for Thriving Communities

Our core beliefs are to provide comfortable, sustainable, and energetic lives in our construction to the public, creating the foundations for thriving communities.

## 7.1 Health and Well-being

Health and safety are indispensable elements for thriving communities. Ding-Yue assures that our customers can settle at ease, and the health and safety of the neighborhood will not be impacted by the construction but enhanced instead. For example, we introduce aseismic design, intelligent building certification, green building, and healthy building in our construction proposals, and the various certifications we will obtain can prove that the building quality offered by Ding-Yue can guarantee residents' health and safety.

### Relevant Policies of Health and Safety

#### 7.1.1 《Resident's Health and Well-being of Development Projects》

To foster residents' health and well-being in our development projects, Ding-Yue has included each stakeholder's health and well-being in our comprehensive planning procedure. By following green building standards, such as Taiwan's Green Building Label and LEED from the United States, and the health and safety for building design and construction like the Structure Accreditation Building and Intelligent Building Labels in Taiwan and WELL Building standard, we collected the relevant health and well-being criteria from the above standards and drafted 《Resident's Health and Well-being of Development Projects》. The detailed content is as follows:

- Use low-noise equipment and insulating or soundproofing measures to reduce noises in the building, enhancing the comfort of the sound environment
- Utilize building directions, window settings, and material properties (such as reflective coating) to provide sufficient sunlight and avoid glare
- The lighting design must fulfill each place's functionality and residents' mental health
- Maintain indoor air freshness, temperature, and humidity through the design of building directions, natural ventilation, and air conditioning to present the most comfortable condition for human bodies
- Use the interior design and furniture that fulfill ergonomics to improve work efficiency and productivity while reducing workplace discomfort
- Inspect water quality regularly and eliminate the risk of drinking and domestic water pollution, ensuring to provide stable fresh water
- Provide the space design that is convenient for body movement and encourages residents to make exercise a habit, enriching body and mind health
- Offer inclusive designs that suit people with diverse ethnicities, religions, genders, ages, competence, and other special requirements
- Adopt biophilic design, including a direct touch, landscape attainment, site and indoor environment greening with natural things or a symbolic connection with nature through images, colors, and context
- Provide residents with the availability to control temperature, lighting, and other indoor systems individually, allowing users to mitigate the discomfort in the personal space whenever they want; for instance, mainly relying on the zone-controlled air conditioning and using individual electric fans as a supplement to adjust personal thermal comfort
- Creating design features that specifically demonstrate the positive contributions to residents' health and well-being, such as the stairs in the middle of a building, may increase the possibility of encouraging users to exercise
- Conduct inspection and evaluation during the design and construction stages to ensure the functions of facilities and systems fulfill the set goals in the operational stage
- Offer health and well-being education and promotion to residents to enhance their knowledge of the principles of sustainability and the benefits to their health and well-being
- Conduct residents' comfort and satisfaction survey at least once a year to measure and manage the execution results



## 7.2 Community Development

Decent and diversified community development can enrich residents' community consciousness and identity; Ding-Yue not only considers community influence during the development but also pays attention to the long-term economic, social, and environmental benefits of the community, integrating into the community construction and achieving the goal of complementing each other.

### Relevant Policies of Community Development

#### 7.2.1 《The Evaluation Method of Community Economy Impact》

A development project impacts the community in different scopes, including economic influence like bringing local income and creating local job opportunities; on the other hand, the social and environmental aspects range from the development of a liveable community and local residents' well-being to walkability and other living scopes. All projects of Ding-Yue Development respond to UN SDGs, hold a mindset of diversified perspectives, and are dedicated to leading communities to an ideal future. Hence, we have established 《The Evaluation Method of Community Economy Impact》 to introduce the must-included points in the planning stage of all development projects. The detailed descriptions are shown below:

##### Liveable Scores



To maintain an excellent relationship between the sustainable site and the community, Ding-Yue plans greening and landscape drainage systems in the surroundings as much as possible; we also strictly execute pollution control, rainwater management, reduction of heat islands, and our site plans during the construction. Additionally, we adopt nearby public green spaces and donate spaces for the arts if conditions permit, expecting to enrich the diversified environment through the ecology of urban green spaces and humanistic companionship and optimize the community's liveable scores.

##### Bring Local Income

Ding-Yue focuses on developing diversified commercial spaces to adapt to future office technology trends and premium business services, hoping to attract excellent enterprises and form commercial clusters. Thus, we have set "to create stable purchasing power through huge customer flow and further drives peripheral industries in the surroundings" as our development goals.



##### Create Local Jobs

Plan diverse commercial spaces in our development projects to attract excellent businesses, create massive local job opportunities, and ensure the employees work at a decent workplace. Take this as a core and stretch out to the surroundings, indirectly driving the economic growth of the region.



##### Local Resident Well-being

We assure residents' well-being in our development projects, including friendly landscape designs, the improvement of air and water quality, lighting design enhancement, planning available spaces, eliminating noise impact, the use of non-hazardous construction materials, and providing residents with convenient facilities, interactive community platform, and participatory public spaces.



##### Walkability Scores

Our development projects first select the sites with high transport convenience, such as short walking distances to public transportation stations, public bicycle stations, public green spaces, and art activity venues. As a result, we hope to connect surrounding buildings as much as possible to form a humanistic green corridor that is friendly to the city.



#### 7.2.2 《The Evaluation Method of Community Impact》

To reduce the adverse influence on the surroundings during the construction, Ding-Yue sets the evaluation method of community impact to control and mitigate the impact on local communities during various construction stages. This monitoring procedure has been implemented in the only project that Ding-Yue Development worked on this year—Core Pacific Plaza. Therefore, from demolishing the original building to the construction phase, we will strictly execute the below process:



##### Identify Risks and the Affected Groups

Before starting the construction, Ding-Yue will investigate the surroundings to identify potential disruption, risks, and the affected groups; further, we will set corresponding prevention measures and community communication plans. The investigation items include:

- The nearby demographic structure and residents' general daily routine
- Potential ranges impacted by air, water, and noise pollution
- Adjacent property safety evaluation
- Whether there are organizations that are sensitive to construction, such as schools and medical institutions



##### Data Monitor, Analysis, and Interpretation

During the entire construction period, we have surveillance cameras connecting to the control room, ensuring the construction quality and safety at all times. Meanwhile, the Engineering Management Department will monitor the community impact during the period, and the data collection items for analysis include:

- Before the construction: Complete the adjacent property evaluation
- During the construction: Check and monitor the data of nearby properties' inclining, subsidence, uplifting or shifting twice a week, providing the neighborhood with a safe living environment



##### Set and Implement Risk Mitigation Plans

To prevent occupational accidents or health and safety influences on the neighborhood, Ding-Yue will regularly hold discussions and review meetings with contractors, offering corresponding prevention plans or improvement methods after the incident and reporting to the affected groups. The risk mitigation plan should include:

- Minimize the impact on nearby water resources and the natural environment by decentralized rainwater harvesting systems, maintaining the site's hydrological context to be as their original conditions before construction as possible
- Conduct and record adjacent property evaluation; if necessary, conduct underpinning to protect the adjacent properties from damage
- Adjust the construction working hours during weekends and arrange low-noise works as much as possible to maintain the neighborhood's quality of life
- Arrange traffic controllers to smooth traffic and ensure the safety of the construction site



##### Set Communication Plans

During the developing stage and after starting the operation, we will cooperate with the local chief of the village to hold communication and coordination meetings in the neighborhood every year, listening to local citizens' opinions, collecting different suggestions at the beginning and during the operation to adjust accordingly, and expecting to attain a positive circle with effective communication. The irregular communication plan at each stage includes:

- Comply with the law to set construction notice boards and reveal the site owner, contact information, and the public supervision hotline and website address, offering the public a channel to appeal and consult when affected
- Participate and sponsor neighborhood resident events, creating a great neighborly business image



8

# Delivering Sustainability Promise - CORE PACIFIC PLAZA

# Delivering Sustainability Promise - CORE PACIFIC PLAZA

Core Pacific Plaza is a premium commercial project created by Ding-Yue Development, located in Songshan District in Taipei City with a site area of 16,485 square meters. The project's blueprint is set to fulfill ESG's sustainable development. The building will obtain LEED and WELL international construction certificates and Taiwan's Green Building Label, Intelligent Building Label and Structure Accreditation Building certification to guarantee the building's environmental, healthy, intelligent, and safety levels. Core Pacific Plaza completed the demolition in 2020, removing the original building on the ground; the construction is expected to finish and open by 2025; this building will become a new landmark in Taipei City and a model for Taiwan's sustainable construction.

Core Pacific Plaza has attained the contribution incentives for being a resilient, liveable, and intelligent city due to several design features. The basement first floor and the first floor provide functions for retailing, the first and second floor uses a high-ceiling design in the public halls, the basement first floor sets a cinema, conference rooms, and food court and dining spaces, and the third floor to the nineteenth floor above the ground are for commercial purposes. Upholding the business philosophy of sustainable development, Core Pacific Plaza has extended ESG concepts to our tenants, providing a public space to foster the community's mutual prosperity.

## Design Features of Core Pacific Plaza

- 01 Low-impact Development
- 02 Greening Urban Landscapes
- 03 Convenient Green Transportation
- 04 Public Service Space
- 05 The Creation of Local Job Opportunities and Incomes
- 06 Diamond-level Intelligent Building
- 07 Safe and Earthquake-resistant Design
- 08 Healthy Green Building



LEED  
Target : GOLD-level



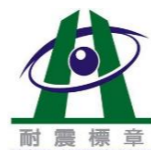
WELL  
Target : GOLD-level



E2WH  
Target : Diamond-level



Intelligent Building Label  
Target : Diamond-level



Structure Accreditation Building

# Design Features of Core Pacific Plaza



## 01 Low-impact Development

The low-impact development means utilizing decentralized rainwater harvesting systems to maintain the site's hydrological context to be as the original conditions before construction as possible, aiming to mitigate the impact and damage caused by the development project on the natural environment.

Core Pacific Plaza utilizes permeable paving, rainwater collecting bricks, and porous drainage systems to reduce impermeable areas; additionally, we use the storage, infiltration, filtering, and evaporation functions of soil and vegetation to decrease surface runoff, using retention and storage methods to mitigate the drastic changes of peak rainfall.

## 02 Greening Urban Landscapes

Core Pacific Plaza complies with the Taipei City New-building Greening Implementation Rules; the ratio of green coverage is above 60%, which fulfills the requirement of statutory vacant space. Moreover, the building's carbon dioxide fixation is about twofold higher than the reference value through greening. Part of the sidewalks on the ground floor have sparse planting of broad-leaved trees with shrub planting as a supplement; furthermore, we plan parterre greening on terraces and the rooftop deck to reduce temperature, save energy, mitigate urban heat islands. We also have native and host plants to form an ecosphere with those nearby green island plants.



# Design Features of Core Pacific Plaza

## 03 Convenient Green Transportation

Core Pacific Plaza's surroundings have comprehensive mass transportation, including Taipei Metro and bus systems; 450 meters to MRT Nanjing Sanmin Station, which is only a 5-minute walk. To encourage the willingness of employees, tenants, and the people in the community to use mass transportation, we adopt the below strategies to enhance the convenience of mass transit and green transportation:

1. Provide mass transportation information
2. Assist in booking a taxi and encourage carpools
3. Encourage settled enterprises to provide EasyCard for employees' business use
4. There are several YouBike stations in the surroundings, and we provide bicycle parking and priority electric vehicle/motorcycle parking spaces to encourage the use of eco-friendly transportation

## 04 Public Service Space

In this project, we have designed indoor and outdoor public spaces; the outdoor open space connects with the surrounding landscape. Because we consider the accessibility, the entire zone is smooth and flat with the sidewalks. The nearby Fusheng Park is only a 1-minute walk and an 8-minute walk to the venue for hosting diverse cultural and creative exhibitions— Songshan Cultural and Creative Park. Connecting the development site, Fusheng Park, Puppetry Art Center of Taipei, National Railway Museum, Songshan Cultural and Creative Park, Taipei Farglory Dome, and the National Dr. Sun Yat-Sen Memorial Hall, the entire zone becomes a humanistic green corridor that is friendly to the city.

Inside the building, we offer the perpetual use right of an area registered 1,138 square meters for free use in education, culture and arts, exhibitions, public purposes like social welfare or relevant industries, or charity, fostering the friendly interactions of Core Pacific Plaza with the surroundings.

## 05 The Creation of Local Job Opportunities and Incomes

Core Pacific Plaza is a commercial space for multiple purposes; by fulfilling the future office technology trends and premium business services, our project can attract excellent enterprises to settle, form a business cluster, and bring about ten thousand job opportunities. Additionally, taking the above as a core, the project will extend to the surroundings, creating stable purchasing power through huge customer flow and further driving peripheral industries to foster regional economic growth.

## 06 Diamond-level Intelligent Building

The building of Core Pacific Plaza fully adopts intelligent central monitoring equipment to control electricity, drainage, firefighting, lighting, air supply and exhaust systems, connecting all network systems and equipment as much as possible to build tight links and shape people-oriented living and working spaces with safe, healthy, convenient, comfortable, energy-saving, and many other features.

By fulfilling the eight indicators of the intelligent building label: premises cabling system, information and communication, system integration, facility management, safety and security, energy-saving management, health and comfort, and intelligence and creativity, Core Pacific Plaza will obtain a diamond-level intelligent building label.



## 07 Safe and Earthquake-resistant Design

The structure accreditation building certification applies to the structure's earthquake resistance from planning and designing to construction, handover, and receiving the building use permit; the assessment ensures the earthquake-resistant design and construction quality.

To protect users and the safety of nearby communities, Core Pacific Plaza adopts earthquake-resistant design and attains the structure accreditation building certification.



## 08 Healthy Green Building

Upholding the people-oriented design concept, Core Pacific Plaza follows the framework of WELL Building certification, taking care of users' physical and mental health by the 10 concepts: air, water, nourishment, light, movement, thermal comfort, sound, materials, mind, and community. Hence, we expect to attain WELL Gold and aim higher to obtain WELL Platinum. On the other hand, to foster humans, communities, and cities to develop safely, healthily, and sustainably, this project will also apply for the certifications of diamond-level Taiwan Green Building Label and LEED Gold (strive for LEED Platinum) to meet the standards of location and transportation, sustainable sites, water efficiency, energy and atmosphere, materials and resources, and indoor environmental quality, expecting to reduce the adverse impact on the environment caused by progressing the project and using the building.



# Design Features of Core Pacific Plaza



9

# Global Sustainability Initiative Description and Guideline

# Global Sustainability Development Initiatives

This chapter introduces 16 domestic and international sustainable development initiatives, which can be used as reference goals for Ding-Yue's future sustainable development. Participating in the initiative not only demonstrates the company's commitment to global sustainable development efforts but also increases the opportunity to establish exchanges, learning, mutual assistance, and cooperation with other participants.

## Taiwan Alliances for Net Zero Emission



The Taiwan Net Zero Emission Initiative was launched in 2021 by the convener, Ambassador Jian Youxin, and 14 leading organizations in the Taiwan sustainability field, including: Taiwan Institute for Sustainable Energy, China Steel Corporation, Chunghwa Telecom, CTCI Corporation, ASE Technology Holding, Taishin Holdings, TSMC, Taiwan Cement Corporation, E.SUN FHC, Asia Cement Corporation, Sinyi Realty, Cathay Financial Holdings, Shin Kong Financial Holding, and Hon Hai Technology Group. The total net income of these organizations in 2020 accounted for 45% of Taiwan's GDP; In 2019, their total greenhouse gas emissions accounted for 19% of the national emissions. The signatories commit to achieve zero direct and indirect emissions from the organization's headquarters and offices by 2030, and make efforts to achieve zero direct and indirect emissions from the organization's headquarters, offices and production sites by 2050, contributing to climate change mitigation and sustainable development.

## EV100



EV100 is a global initiative bringing together forward looking companies committed to accelerating the transition to electric vehicles (EVs). EV100 members are increasing demand, influencing policy, and driving mass roll-out - helping to make electric vehicles more rapidly affordable for everyone.

Companies joining EV100 make a public commitment to at least one of the following by 2030:

1. Electrify directly controlled fleet.
2. Place requirements for EVs in service contracts.
3. Install EV charging at all premises to support staff to use EVs.
4. Install EV charging at all premises to support customers to use EVs

By joining EV100, members benefit from profiling, peer learning and policy engagement.

## RE100



RE100, meaning Renewable Energy 100%, is an initiative seeking to source 100% of electricity consumption from renewables. A UK nonprofit CDP introduced the initiative in 2014 in partnership with the Climate Group. The member companies are energy consumers, not producers, who work together to increase demand for – and delivery of – renewable energy. The voluntary membership involves coming up with their own renewable energy consumption target and the year, and the participating companies submit performance reports annually in accordance with the technical standards provided by RE100. The eligible renewable energy sources are biomass, biogas, geothermal, solar, wind and hydropower.

## SBTi



The SBTi (Science Based Target initiative) is a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF). Science-based targets provide a clearly-defined pathway for companies to reduce greenhouse gas (GHG) emissions, helping prevent the worst impacts of climate change and future-proof business growth. The SBTi is especially keen to welcome companies in the highest-emitting sectors, who play a crucial role in ensuring the transition to a zero-carbon economy. To set science-based targets and demonstrate corporate climate leadership by cutting greenhouse gas emissions, companies should follow the five-step process:

1. Commit: submit a letter establishing your intent to set a science-based target
2. Develop: work on an emissions reduction target in line with the SBTi's criteria
3. Submit: present your target to the SBTi for a complete validation
4. Communicate: announce your target and inform your stakeholders
5. Disclose: report company-wide emissions and track target progress annually

## EP100



EP100 is a global initiative led by the international non-profit Climate Group, bringing together over 120 energy smart businesses committed to measuring and reporting on energy efficiency improvements.

To become a member of EP100, companies choose among three commitments:

1. Double Energy Productivity: A company commits to doubling its economic output from every unit of energy it consumes globally within 25 years, with a baseline year of 2005 at the earliest.
2. Implement an Energy Management System: A company commits to implementing an energy management system (EnMS) in each of its facilities within 10 years and commits to an energy productivity target.
3. Net Zero Carbon Buildings: A company commits to owning, occupying and developing buildings that are net zero in operation and embodied carbon by 2030.

## CDP



Founded in 2000, CDP was the first platform to leverage investor pressure to influence corporate disclosure on environmental impact. It provides reporting framework that organizations use to disclose environmental information to their stakeholders (investors, employees, and customers). CDP currently offers three questionnaires (Climate Change, Water Security, and Forests). Respondents are assessed across four levels that represent the steps an entity moves through as it progresses toward environmental stewardship: 1) Disclosure, 2) Awareness, 3) Management, 4) Leadership. Companies and governments that disclose to CDP are scored using letter grades A to D-.

## SASB



SASB Standards guide the disclosure of financially material sustainability information by companies to their investors. Available for 77 industries, the Standards identify the subset of environmental, social, and governance (ESG) issues most relevant to financial performance in each industry.

As part of the effort to promote clarity in the sustainability disclosure landscape, in 2020 SASB and GRI announced a collaborative work plan to show how companies can use both sets of standards together. SASB Standards focus on ESG issues expected to have a financially material impact on the company, aimed at serving the needs of most investors and other providers of financial capital. GRI Standards focus on the economic, environmental, and social impacts of a company in relation to sustainable development, which is of interest to a broad range of stakeholders, including investors.

## GRI



Founded in 10997, GRI (Global Reporting Initiative) is the independent, international organization that helps businesses and other organizations take responsibility for their impacts, by providing them with the global common language to communicate those impacts. In 2016, GRI transitioned from providing guidelines to setting the first global standards for sustainability reporting – the GRI Standards. The GRI Standards are a modular system of interconnected standards. They allow organizations to publicly report the impacts of their activities in a structured way that is transparent to stakeholders and other interested parties.

The system now consists of three series of Standards to be used together: Universal Standards, Sector Standards, and Topic Standards.

## TCFD



The Task Force on Climate-Related Financial Disclosures (TCFD) was created in 2015 by the Financial Stability Board (FSB) to develop consistent climate-related financial risk disclosures for use by companies, banks, and investors in providing information to stakeholders.

The disclosure recommendations are structured around four thematic areas that represent core elements of how companies operate: 1) Governance, 2) Strategy, 3) Risk management, and 5) Metrics and targets. The four recommendations are interrelated and supported by 11 recommended disclosures that build out the framework with information that should help investors and others understand how reporting organizations think about and assess climate-related risks and opportunities.

## Climate Action 100+



Climate Action 100 was formed in the wake of the 2015 Paris Agreement, a global accord signed by nearly 200 countries (and ratified by 170), aiming to keep the increase in global average temperatures to well below two degrees Celsius above pre-industrial levels, and pursuing efforts to limit warming further to 1.5 degrees Celsius. The investor signatories of Climate Action 100+ believe that engaging and working with the companies in which they invest, to secure greater disclosure of climate change risks and robust company emissions reduction strategies, is consistent with their fiduciary duty and essential to achieve the goals of the Paris Agreement.

## Paris Aligned Investment Initiative

The Paris Aligned Investment Initiative (PAII) was established in May 2019 by the Institutional Investors Group on Climate Change (IIGCC). As of March 2021, the initiative has grown into a global collaboration among four regional investor networks — AIGCC (Asia), Ceres (North America), IIGCC (Europe) and IGCC (Australia/New Zealand) — to support investors worldwide in making the net zero transition.

The commitment statement defines the main components of action which an asset owner should commit to and implement, with the oversight and support of the PAII Network Partners. Implementation of the commitment will be supported by the PAII Network Partners through their existing activities and initiatives that relate to supporting members/ signatories to achieve and promote the goal of net zero global emissions by 2050 or sooner. The PAII Network Partners will agree to a process for providing assurance of signatories' implementation, utilising established processes to the extent possible

## OECD Guidelines for multinational enterprises

In 1976, the OECD (Organisation for Economic Co-operation and Development) formulated the OECD Guidelines for Multinational Enterprises to set out recommendations and expectations regarding the activities of multinational enterprises from the Guidelines adhering countries. The Guidelines are not legally binding but provide principles and standards for responsible business conduct across a range of fields, including general policies and policies on disclosure, human rights, employment and industrial relations, environment, combating bribery, bribe solicitation and extortion, consumer interests, science and technology, competition, and taxation.

## PRI



Launched in April 2006 with support from the United Nations (UN), the Principles for Responsible Investment (PRI) is an international organization that works to promote the incorporation of environmental, social, and corporate governance factors (ESG) into investment decision-making. The PRI put forward six core principles, to which signatory companies must agree to commit themselves, the six principles are as follows:

1. We will incorporate ESG issues into investment analysis and decision-making processes.
2. We will be active owners and incorporate ESG issues into our ownership policies and practices.
3. We will seek appropriate disclosure on ESG issues by the entities in which we invest.
4. We will promote acceptance and implementation of the Principles within the investment industry.
5. We will work together to enhance our effectiveness in implementing the Principles.
6. We will each report on our activities and progress towards implementing the Principles.

## Montréal Pledge



The Montréal Pledge is an environmental initiative launched by the PRI in 2014. Its purpose is to encourage investment management firms to monitor and disclose the carbon footprint of their investment portfolios through the following five steps:

1. Build support
2. Choose how much and how often
3. Decide who will undertake the measurement
4. Review findings
5. Communicate transparently

## Global Compact



The Global Compact was proposed in the late 1990s by UN secretary-general Kofi Annan in response to widespread concerns about the negative impact of corporate business practices on human rights, workers' rights, and the environment. By incorporating the Ten Principles of the UN Global Compact into strategies, policies and procedures, and establishing a culture of integrity, companies are not only upholding their basic responsibilities to people and planet, but also setting the stage for long-term success. The ten principles are:

### Human Right

1. Support and respect the protection of internationally proclaimed human rights; and
2. make sure that they are not complicit in human rights abuses.

### Labor

3. Uphold the freedom of association and the effective recognition of the right to collective bargaining;
4. the elimination of all forms of forced and compulsory labour;
5. the effective abolition of child labour; and
6. the elimination of discrimination in respect of employment and occupation.

### Environment

7. Support a precautionary approach to environmental challenges;
8. undertake initiatives to promote greater environmental responsibility; and
9. encourage the development and diffusion of environmentally friendly technologies.

### Anti-Corruption

9. Work against corruption in all its forms, including extortion and bribery.

## WorldGBC Net Zero Carbon Buildings Commitment



The Net Zero Carbon Buildings Commitment recognises leadership action by businesses, organisations, cities and subnational governments in tackling operational and embodied carbon emissions from the building and construction sector.

The Commitment requires that by 2030:

1. Existing buildings reduce their energy consumption and eliminate emissions from energy and refrigerants removing fossil fuel use as fast as practicable (where applicable). Where necessary, compensate for residual emissions.
2. New developments and major renovations are built to be highly efficient, powered by renewables, with a maximum reduction in embodied carbon and compensation of all residual upfront emissions.

10

# Global Reporting Initiative Guideline Index

# Global Reporting Initiative Guideline Index

## GRI2 : General Disclosures 2021

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page	
The organization and its reporting practices	2-1	Organizational details	EC, RC	About this White Paper Ding-Yue Development Introduction	p.1 p.4
	2-2	Entities included in the organization's sustainability reporting		About this White Paper	p.1
	2-3	Reporting period, frequency and contact point	EC4	About this White Paper	p.1
	2-4	Restatements of information		The organization shall provide a restatement of information when it has learned that the previously reported information needs to be revised.	
	2-5	External assurance	RP1	The organization shall describe its policy and practice for seeking external assurance.	
Activities and workers	2-6	Activities, value chain and other business relationships	RC4, RC5, DR1.1, DR1.2	Ding-Yue Development Introduction	p.4
	2-7	Employees		3.2.2 《Employee Structure and Compensation System》 The organization shall describe the employee structure and the significant fluctuations in the number of employees during the reporting period.	p.22
	2-8	Workers who are not employees		The organization shall report the total number of workers who are not employees and whose work is controlled by the organization, such as the employees of contractors and service providers.	
Governance	2-9	Governance structure and composition	LE4	About this White Paper-Organizational Structure 2.1 ESG Sustainability Management Framework The organization shall report its governance structure and the list of the committees.	p.4 p.11
	2-10	Nomination and selection of the highest governance body		The organization shall describe the nomination and selection processes for the highest governance body and its committees, including whether and how the views of stakeholders, diversity, independence, and competencies are taken into consideration.	
	2-11	Chair of the highest governance body	LE4	About this White Paper-Organizational Structure The organization shall report whether the chair of the highest governance body is also a senior executive and how conflicts of interest are prevented and mitigated.	p.4
	2-12	Role of the highest governance body in overseeing the management of impacts	LE5	2.1 ESG Sustainability Management Framework	p.11
	2-13	Delegation of responsibility for managing impacts	LE3	2.1 ESG Sustainability Management Framework	p.11
	2-14	Role of the highest governance body in sustainability reporting	RM2	2.1 ESG Sustainability Management Framework	p.11
	2-15	Conflicts of interest	RP2.1	The organization shall describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated and whether conflicts are disclosed to stakeholders.	
	2-16	Communication of critical concerns	RP2.2	2.1 ESG Sustainability Management Framework The organization shall describe whether and how the total number and the nature of critical concerns are communicated to the highest governance body.	p.11
	2-17	Collective knowledge of the highest governance body		The organization shall report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	
	2-18	Evaluation of the performance of the highest governance body	LE6	3.1.4 《HR ESG Performance Goals》 The organization shall describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people and actions taken in response to the evaluations.	p.19

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page	
Governance	2-19	Remuneration policies	PO2, PO3	3.1.2 《Social-relevant Issues Control Method》 3.2.2 《Employee Structure and Compensation System》 The organization shall describe remuneration policies for members of the highest governance body and senior executives and how the policies relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.	p.17 p.22
	2-20	Process to determine remuneration		The organization shall describe the process for designing its remuneration policies and for determining remuneration and report the results of votes of stakeholders on remuneration policies and proposals, if applicable.	
	2-21	Annual total compensation ratio	SE5	The organization shall report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees.	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	LE1, LE2	1 2030 ESG Sustainable Development Strategy 1.1 2030 ESG Sustainable Development Roadmap 1.2 United Nations Sustainable Development Goals	p.5-9
	2-23	Policy commitments	PO2	1.1 2030 ESG Sustainable Development Roadmap 2.3 Ding-Yue Development Policy 3.1.2 《Social-relevant Issues Control Method》	pp.6-7 p.12 p.17
	2-24	Embedding policy commitments	LE2, PO1, PO2, PO3, RM4, SE1	1 2030 ESG Sustainable Development Strategy 1.1 2030 ESG Sustainable Development Roadmap 3.1.1 《Enterprise Code of Conduct》 3.1.2 《Social-relevant Issues Control Method》 3.1.3 《The ESG Strategies of our Development Project》 3.2.1 《Employee Engagement Plan》 5.1.1 《Environmental Related Issues and Control Methods》 5.2.5 《Sustainable Management Policies for Building Life Cycle》 6.1.1 《Sustainable Land Development or Acquisition Principles》	p.5 pp.6-7 p.16 p.17 p.18 pp.20-21 p.32 pp.36-37 p.39
	2-25	Processes to remediate negative impacts	SE2.2, SE8, DSE5.1, DSE5.2	3.2.1 《Employee Engagement Plan》 6.3.1 《Stakeholder Communication and Grievance Procedures》 7.2.1 《The Evaluation Method of Community Economy Impact》 7.2.2 《The Evaluation Method of Community Impact》 The organization shall describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to and how the organization tracks the effectiveness.	pp.20-21 p.41 p.44 p.44
	2-26	Mechanisms for seeking advice and raising concerns	SE2.2, SE8	3.2.1 《Employee Engagement Plan》 6.3.1 《Stakeholder Communication and Grievance Procedures》	pp.20-21 p.41
	2-27	Compliance with laws and regulations	RP2.2	The organization shall report the total number of significant instances of non-compliance with laws and regulations and the monetary value of fines during the reporting period.	
	2-28	Membership associations		The organization shall report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role	
	Stakeholder engagement	2-29	Approach to stakeholder engagement	SE, DSE	2.4.1 Stakeholder and Communication Channels 3.2.1 《Employee Engagement Plan》 3.3.1 《Employee Health and Well-being Program》 6.2.1 《Supplier Engagement Plan》 6.2.1 《Contractor Engagement Plan》 6.3.1 《Stakeholder Communication and Grievance Procedures》 7.1.1 《Resident's Health and Well-being of Development Projects》 7.2.2 《The Evaluation Method of Community Impact》
2-30		Collective bargaining agreements		The organization shall report the percentage of total employees covered by collective bargaining agreements and for employees not covered by collective bargaining agreements, whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.	



## GRI200 : Economic Topic 2016

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page		
201: Economic Performance	201-1	Direct economic value generated and distributed	RC2	The organization shall report the direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations.	p.30	
	201-2	Financial implications and other risks and opportunities due to climate change	RM5, RM6.1, RM6.2	<b>4.2.1 《ESG Risk Management》</b> The organization shall report the risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including the methods used to manage the risk or opportunity and the costs of actions.		
	201-3	Defined benefit plan obligations and other retirement plans		<b>3.3.1 《Employee Health and Well-being Program》</b> The organization shall report the estimated value of the liabilities of the benefit and retirement plans, percentage of salary contributed by employee or employer, and level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.		p.23
	201-4	Financial assistance received from government		The organization shall report the total monetary value of financial assistance received by the organization from any government during the reporting period, including tax relief and tax credits, subsidies, investment grants, awards, and financial incentives.		
202: Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	SE5	<b>3.2.2 《Employee Structure and Compensation System》</b>	p.22	
	202-2	Proportion of senior management hired from the local community		The organization shall report the percentage of senior management at significant locations of operation that are hired from the local community.		
203: Indirect Economic Impacts	203-1	Infrastructure investments and services supported	DSE4, DSE5.1	<b>7.2 Community Development</b> The organization shall report the extent of development of significant infrastructure investments and services supported and current or expected impacts on communities and local economies, including positive and negative impacts where relevant.	p.44	
	203-2	Significant indirect economic impacts		<b>7.2 Community Development</b>	p.44	
204: Procurement Practices	204-1	Proportion of spending on local suppliers		The organization shall report the percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).		
205: Anti-corruption	205-1	Operations assessed for risks related to corruption	RM3.2	<b>4.2.1 Governance Risk Assessment</b> The organization shall report the total number and percentage of operations assessed for risks related to corruption and significant risks related to corruption identified through the risk assessment.	p.28 p.29	
	205-2	Communication and training about anti-corruption policies and procedures	PO3 RM3.2	<b>3.1.1 《Enterprise Code of Conduct》</b> <b>4.2.1 Governance Risk Assessment</b> The organization shall report the total number and percentage of governance body members, employees, and business partners that the organization's anticorruption policies and procedures and training have been communicated to.	p.16 p.28 p.29	
	205-3	Confirmed incidents of corruption and actions taken		The organization shall report the total number and nature of confirmed incidents of corruption and public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.		
206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		The organization shall report the number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation; and the main outcomes of completed legal actions.		
207: Tax	207-1	Approach to tax		The organization shall report the approach to tax, including whether the organization has a tax strategy, the governance body or executive-level position within the organization that reviews and approves the tax strategy, and how the approach to tax is linked to the business and sustainable development strategies of the organization.		

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page
207: Tax	207-2	Tax governance, control, and risk management		The organization shall report the tax governance and control framework, mechanisms to raise concerns about the organization's business conduct and the organization's integrity in relation to tax, and the assurance process for disclosures on tax.
	207-3	Stakeholder engagement and management of concerns related to tax		The organization shall report the approach to stakeholder engagement and management of stakeholder concerns related to tax.
	207-4	Country-by-country reporting		The organization shall report all the tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.

## GRI300 : Environment Topic 2016

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page	
301: Materials	301-1	Materials used by weight or volume		The organization shall report the total weight or volume of non-renewable and renewable materials that are used to produce and package the organization's primary products and services during the reporting period.	
	301-2	Recycled input materials used		The organization shall report the percentage of recycled input materials used to manufacture the organization's primary products and services.	
	301-3	Reclaimed products and their packaging materials		The organization shall report the percentage of reclaimed products and their packaging materials for each product category and how the data for this disclosure have been collected.	
302: Energy	302-1	Energy consumption within the organization	EN1	The organization shall report the total fuel consumption within the organization from non-renewable and renewable sources, in joules or multiples, and including fuel types, standards, methodologies, assumptions, and/or calculation tools used.	
	302-2	Energy consumption outside of the organization	EN1	The organization shall report the energy consumption outside of the organization, in joules or multiples and the standards, methodologies, assumptions, and/or calculation tools used.	
	302-3	Energy intensity	EN1	The organization shall report the energy intensity ratio for the organization and the types of energy included in the intensity ratio.	
	302-4	Reduction of energy consumption	DEN1, DEN2.1	The organization shall report the amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples and the basis for calculating reductions in energy consumption, such as base year or baseline.	
	302-5	Reductions in energy requirements of products and services		The organization shall report the reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples and the basis for calculating reductions in energy consumption, such as base year or baseline.	
303: Water and Effluents	303-1	Interactions with water as a shared resource		<b>3.1.3 《The ESG Strategies of our Development Project》</b> The organization shall report how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, the water-related impacts the organization has caused or contributed to, how water-related impacts are addressed, and the process for setting any water-related goals and targets.	p.18
	303-2	Management of water discharge-related impacts		<b>3.1.3 《The ESG Strategies of our Development Project》</b> <b>5.2.1 《Site Selection Requirement》</b> <b>7.2.2 《The Evaluation Method of Community Impact》</b> The organization shall report minimum standards set for the quality of effluent discharge, and how these minimum standards were determined.	p.18 p.35 p.44
	303-3	Water withdrawal		The organization shall report the total water with water stress withdrawal from all areas in megaliters.	
	303-4	Water discharge		The organization shall report the total water discharge to all areas in megaliters and the priority substances of concern for which discharges are treated.	
	303-5	Water consumption		The organization shall report the total water consumption with water stress from all areas in megaliters and the change in water storage.	

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page
304: Biodiversity	304-1		The organization shall report each operational site owned, leased, managed in, or adjacent to, protected areas, and areas of high biodiversity value outside protected areas and the biodiversity value characterized by the attribute of the areas.	
	304-2		The organization shall report the significant direct and indirect positive and negative impacts on biodiversity, including the species affected, extent of areas impacted, duration of impacts, and Reversibility or irreversibility of the impacts.	
	304-3	DRE1	The organization shall report the size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.	
	304-4		The organization shall report the total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations	
305: Emissions	305-1	DMA2.1, DMA2.2, GH1	The organization shall disclose the gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent and the base year for the calculation.	
	305-2	DMA2.1, DMA2.2, GH1	The organization shall disclose gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent and the base year for the calculation.	
	305-3	DMA2.1, DMA2.2, GH1	The organization shall disclose gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent and the base year for the calculation.	
	305-4	GH1	The organization shall report the GHG emissions intensity ratio for the organization.	
	305-5	DEN2.2, GH1	The organization shall report the GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent and the base year or baseline.	
	305-6		The organization shall report the production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent and the substances included in the calculation.	
	305-7		The organization shall report the significant air emissions, in kilograms or multiples.	
306: Effluents and Waste	306-1		<b>4.2.1 Environmental Risk Assessment</b> The organization shall report the significant actual and potential waste-related impacts, including the inputs, activities, and outputs that lead or could lead to these impacts and whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	p.29
	306-2	WS1	<b>5.1.1 《Environmental Related Issues and Control Methods》</b> <b>5.2.4 《Waste Management Strategies of Development Projects》</b> The organization shall report the actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and the processes used to collect and monitor waste-related data.	p.32 p.35
	306-3	DWS1, WS1	The organization shall report the total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.	
	306-4	DWS1, WS1	The organization shall report the total weight of hazardous and non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	
	306-5	DWS1, WS1	The organization shall report the total weight of hazardous and non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	
	307: Environmental Compliance	307-1	RP2.2	The organization shall report the significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations.

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page
308: Supplier Environmental Assessment	308-1	SE6, DSE3.1	<b>6.2.1 《Supplier Engagement Plan》</b> <b>6.2.1 《Contractor Engagement Plan》</b> The organization shall report the percentage of new suppliers that were screened using environmental criteria.	p.40
	308-2		The organization shall report the number of suppliers assessed for environmental impacts and percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	

## GRI400 : Social Topic 2016

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page
401: Employment	401-1		The organization shall report the total number and rate of new employee hires and employee turnover during the reporting period, by age group, gender and region.	
	401-2	SE3.1, SE3.2	<b>3.3.1 《Employee Health and Well-being Program》</b>	p.23
	401-3	SE3.1, SE3.2	<b>3.3.1 《Employee Health and Well-being Program》</b> The organization shall report the total number of employees that were entitled to and took parental leave and the return to work and retention rates of employees that took parental leave, by gender.	p.23
402: Labor/Management Relations	402-1		The organization shall report the minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.	
403: Occupational Health and Safety	403-1		<b>3.3.2 《Work place Health and Safety Management》</b> The organization shall report a statement of whether an occupational health and safety management system has been implemented the scope of workers, activities, and workplaces covered by the system.	p.24
	403-2	SE4	<b>3.3.2 《Work place Health and Safety Management》</b> <b>3.3.4 On-site Construction Workers' Occupational Safety Statistics</b> <b>4.2.1 Social Risk Assessment</b> The organization shall report the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks; and the processes for workers to report and to remove themselves from work-related hazards.	p.24 p.25 p.30
	403-3		<b>3.3.1 《Employee Health and Well-being Program》</b> <b>4.2.1 Social Risk Assessment</b> The organization shall report the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	p.23 p.30
	403-4	SE2.1, SE2.1, SE2.2	<b>3.2.1 《Employee Engagement Plan》</b> <b>3.3.1 《Employee Health and Well-being Program》</b> <b>3.3.2 《Work place Health and Safety Management》</b> The organization shall report the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.	pp.2 0-21 p.23 p.24
	403-5	DSE2.1	<b>3.3.2 《Work place Health and Safety Management》</b>	p.24
	403-6	SE3.1, SE3.2	<b>3.3.1 《Employee Health and Well-being Program》</b>	p.23
	403-7	SE4, RM3.2, DSE2.1, DSE2.2	<b>3.3.2 《Work place Health and Safety Management》</b> <b>3.3.3 2021 Employee Occupational Safety and Health Statistics Overview</b> <b>4.2.1 Social Risk Assessment</b>	p.24 p.25 p.30

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page	
403: Occupational Health and Safety	403-8	Workers covered by an occupational health and safety management system	SE2.1, DSE2.1	3.3.1 《Employee Health and Well-being Program》 3.3.2 《Workplace Health and Safety Management》	p.23 p.24
	403-9	Work-related injuries	SE4, DSE2.2	3.3.3 2021 Employee Occupational Safety and Health Statistics Overview 3.3.4 On-site Construction Workers' Occupational Safety Statistics	p.25
	403-10	Work-related ill health	SE4, DSE2.2	3.3.3 2021 Employee Occupational Safety and Health Statistics Overview 3.3.4 On-site Construction Workers' Occupational Safety Statistics	p.25
404: Training and Education	404-1	Average hours of training per year per employee	SE1	3.2.1 2021 Employee Training Statistics	p.21
	404-2	Programs for upgrading employee skills and transition assistance programs		3.2.1 Talent Cultivation The organization shall report the type and scope of programs implemented and assistance provided to upgrade employee skills and the transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	p.21
	404-3	Percentage of employees receiving regular performance and career development reviews		The organization shall report the percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	
405 : Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	SE5	3.2.2 《Employee Structure and Compensation System》	p.22
	405-2	Ratio of basic salary and remuneration of women to men	SE5	3.2.2 《Employee Structure and Compensation System》	p.22
406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken		The organization shall report the total number and the status of incidents of discrimination during the reporting period.	
407: Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		The organization shall report the operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk and the measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.	
408 : Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor		The organization shall report the operations and suppliers considered to have significant risk for incidents of child labor or young workers exposed to hazardous work and measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	
409: Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		The organization shall report the operations and suppliers considered to have significant risk for incidents of forced or compulsory labor and the measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	
410: Security Practices	410-1	Security personnel trained in human rights policies or procedures		The organization shall report the percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.	
411: Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples		The organization shall report the total number and status of identified incidents of violations involving the rights of indigenous peoples during the reporting period.	
412: HUMAN RIGHTS ASSESSMENT	412-1	Operations that have been subject to human rights reviews or impact assessments		The organization shall report the total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.	
	412-2	Employee training on human rights policies or procedures		The organization shall report the total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations and the percentage of employees trained.	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	PO3	3.1.1 《Enterprise Code of Conduct》 The organization shall report the total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	p.16

Disclosure item and number	GRI Headline	GRESB Benchmark	White Paper Chapter Index / The Future Execution Policy	Page	
413: Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	DSE4	7.2 Community Development The organization shall report the percentage of operations with implemented local community engagement, impact assessments, and/or development programs.	p.44
	413-2	Operations with significant actual and potential negative impacts on local communities	DSE5.1, DSE5.2	7.2 Community Development The organization shall report the operations with significant actual and potential negative impacts on local communities, including the location of the operations and the significant actual and potential negative impacts of operations.	p.44
414: Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	DSE3.1	5.2.3 《Material Selection Requirements of Development Projects》 6.2.1.1 Sustainable Procurement Principles The organization shall report the percentage of new suppliers that were screened using social criteria.	p.35 p.40
	414-2	Negative social impacts in the supply chain and actions taken		The organization shall report the number of suppliers assessed for social impacts, significant actual and potential negative social impacts identified in the supply chain, and the percentage of suppliers were terminated as a result of assessment, and why.	
415: Public Policy	415-1	Political contributions		The organization shall report the total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary and how the monetary value of in-kind contributions was estimated.	
416: Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	DRE1, RM4, DSE2.2	3.1.3 《The ESG Strategies of our Development Project》 6.1.1 《Sustainable Land Development or Acquisition Principles》 7.1 《Resident's Health and Well-being of Development Projects》 The organization shall report the percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	p.18 p.39 p.43
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		The organization shall report the total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period.	
417 : Marketing and Labeling	417-1	Requirements for product and service information and labeling	DBC1.1, DBC1.2	3.1.3 《The ESG Strategies of our Development Project》 5.1.4 《Requirements for Green Building Certification》 5.2.5 《Sustainable Management Policies for Building Life Cycle》	p.18 p.34 pp.36-37
	417-2	Incidents of non-compliance concerning product and service information and labeling		The organization shall report the total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling.	
	417-3	Incidents of non-compliance concerning marketing communications		The organization shall report the total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship.	
418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		The organization shall report the total number of substantiated complaints received concerning breaches of customer privacy the total number of identified leaks, thefts, or losses of customer data.	
419: SOCIOECONOMIC COMPLIANCE	419-1	Non-compliance with laws and regulations in the social and economic area	RP2.2	The organization shall report the significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area and the context against which significant fines and non-monetary sanctions were incurred.	

## 2022 Scoring Overview of GRESB Management Component

This component assessment measures Ding-Yue Development's strategy and leadership management, policies and processes, risk management, and stakeholder engagement approach, direct correlating with Ding-Yue's organizational decision-making. The table on the right demonstrates the expected scoring overview of each aspect of the management component; the estimated score for the management component is 28.6, and the final score is subject to GRESB after the evaluation. For detailed descriptions of each indicator, please refer to [GRESB Real Estate Reference Guide 2021](#), pp. 29 – 123.

Management Component						
Aspect	Indicator	Full points in 2022	Partial points in 2022	No plan at present	Scoring	
ESG Leadership	LE1	ESG leadership commitments	✓		-	
	LE2	ESG objectives	✓		1/1	
	LE3	Individual responsible for ESG and/or climate-related objectives	✓		2/2	
	LE4	ESG taskforce/committee	✓		1/1	
	LE5	ESG and/or climate-related senior decision-maker	✓		1/1	
	LE6	Personnel ESG performance targets	✓		2/2	
Policies	PO1	Policy on environmental issues	✓		1.5/1.5	
	PO2	Policy on social issues	✓		1.5/1.5	
	PO3	Policy on governance issues	✓		1.5/1.5	
Reporting	RP1	ESG reporting		✓	2.1/3.5	
	RP2.1	ESG incident monitoring		✓	-	
	RP2.2	ESG incident occurrences		✓	-	
Risk Management	RM1	Environmental Management System (EMS)	✓		2/2	
	RM2	Process to implement governance policies	✓		0.5/0.5	
	RM3.1	Social risk assessments	✓		0.5/0.5	
	RM3.2	Governance risk assessments	✓		0.5/0.5	
	RM4	ESG due diligence for new acquisitions	✓		1.5/1.5	
	RM5	Resilience of strategy to climate-related risks		✓	-	
	RM6.1	Transition risk identification		✓	-	
	RM6.2	Transition risk impact assessment		✓	-	
	RM6.3	Physical risk identification		✓	-	
	RM6.4	Physical risk impact assessment		✓	-	
Stakeholder Engagement	SE1	Employee training	✓		1/1	
	SE2.1	Employee satisfaction survey	✓		1/1	
	SE2.2	Employee engagement program	✓		1/1	
	SE3.1	Employee health & well-being program	✓		0.75/0.75	
	SE3.2	Employee health & well-being measures	✓		1.25/1.25	
	SE4	Employee safety indicators	✓		0.5/0.5	
	SE5	Inclusion and diversity	✓		0.5/0.5	
	SE6	Supply chain engagement program	✓		1.5/1.5	
	SE7.1	Monitoring property/asset managers	✓		1/1	
	SE7.2	Monitoring external suppliers/service providers	✓		1/1	
	SE8	Stakeholder grievance process	✓		0.5/0.5	
Total : 28.6/30						

## 2022 Scoring Overview of GRESB Development Component

This component assessment measures Ding-Yue Development's efforts to address ESG issues during the design, construction, and renovation of buildings. This component is suitable for any entity involved in or completed new construction; five major construction-related certifications (LEED, WELL Building Standard, Taiwan Green Building Label, Taiwan Intelligent Building Label, and Taiwan Structure Accreditation Building Certification) are accepted for partial recognition. For the indicators not included in the 5 major construction-related certifications, Ding-Yue will list them in the execution indicators by surveying each department internally. The table on the right shows the expected scoring overview of each aspect of the development component; the estimated score of the development component is 68, and the final score is subject to GRESB after the evaluation. For detailed descriptions of each indicator, please refer to [GRESB Real Estate Reference Guide 2021](#), pp. 201 – 260.

Development Component						
Aspect	Indicator	Full points in 2022	Partial points in 2022	No plan at present	Scoring	
ESG Requirements	DRE1	ESG strategy during development	✓		4/4	
	DRE2	Site selection requirements	✓		4/4	
	DRE3	Site design and construction requirements	✓		4/4	
Materials	DMA1	Materials selection requirements	✓		6/6	
	DMA2.1	Life cycle assessments		✓	-	
	DMA2.2	Embodied carbon disclosure		✓	-	
Building Certifications	DBC1.1	Green building standard requirements	✓		4/4	
	DBC1.2	Green building certifications	✓		9/9	
Energy	DEN1	Energy efficiency requirements	✓		6/6	
	DEN2.1	On-site renewable energy	✓		6/6	
	DEN2.2	Net zero carbon design and standards		✓	0/2	
Water	DWT1	Water conservation strategy	✓		5/5	
Waste	DWS1	Waste management strategy	✓		5/5	
Stakeholder Engagement	DSE1	Health & Well-being	✓		2/2	
	DSE2.1	On-site safety	✓		1.5/1.5	
	DSE2.2	Safety metrics	✓		1.5/1.5	
	DSE3.1	Contractor ESG requirements	✓		2/2	
	DSE3.2	Contractor monitoring methods	✓		2/2	
	DSE4	Community engagement program	✓		2/2	
	DSE5.1	Community impact assessment	✓		2/2	
	DSE5.2	Community impact monitoring	✓		2/2	
Total : 68/70						

## The Plan Execution Process of GRESB Performance Component

This component assessment measures the asset's ESG performance during the operational phase. As Ding-Yue has not yet completed any project, we estimate that we cannot participate in any performance component assessment in a short time; however, we plan to include the performance component to review development projects' ESG performance strictly. Based on the 2021 GRESB reference guide, the below table lists the execution process of each aspect of a development project. We have divided the timeline into "one-year preparation before completing the construction" and "one-year execution after completing the construction". The former includes the aspects that can be scored by planning policies or providing basic information during the year before completing the construction; the latter includes the aspects that can only be scored by tracking the performance during the operational phase.

The score estimation will need to consider the reference guide published in the year when participating in the future, and the final score is subject to GRESB after the evaluation. For detailed descriptions of each indicator, please refer to [GRESB Real Estate Reference Guide 2021](#), pp. 124 – 200.

Performance Component					
Aspect	Indicator	Intent	1 yr before construction	1 yr after construction	
Risk Assessments This aspect identifies the physical and transition risks that could adversely impact the value or longevity of the real estate assets owned by the entity. Moreover, it tracks the efficiency measures implemented by the entity over a period of three years.	RA1	Risk assessments performed on standing investments portfolio	This indicator identifies if the entity has performed environmental and/or social risk assessments on its standing investments over the last three years. ESG risk assessments of standing investments demonstrate an ongoing commitment to ESG management, a focus on mitigating risks that may negatively impact returns and a forward-looking approach to the development of the portfolio.	✓	
	RA2	Technical building assessments	The intent of this indicator is to examine the steps taken by the entity to understand the energy, water, and waste improvement opportunities available to the entity.	✓	
	RA3	Energy efficiency measures	The intent of this indicator is to improve environmental performance within a portfolio, focusing on opportunities to increase the energy efficiency of assets. This indicator examines measures (or projects) undertaken to reduce the portfolio's energy consumption. Usually, the implementation of these measures is the result of technical building assessments, which are focused on investigating the energy use and requirements of the building based on its characteristics and installed equipment. This indicator is tracked at the asset level and is meant to evaluate the ongoing activity in the portfolio. For this reason, participants are required to report the activity over the last 3 years.		✓
	RA4	Water efficiency measures	This indicator intends to review the steps taken by the entity to reduce water consumption across the portfolio. Along with energy performance, water consumption is a key indicator of environmental sustainability performance in real estate portfolios. This indicator is tracked at the asset level and is meant to evaluate the ongoing activity in the portfolio. For this reason, participants are required to report the activity over the last 3 years. The efficiency measure categories allow the reporting of a variety of measures on a TRUE/FALSE basis.		✓
	RA5	Waste management measures	This indicator intends to review the steps undertaken by the entity to reduce its waste production/generation, and to obtain optimized disposal methods. Along with energy performance and water consumption, waste management is a key indicator of environmental sustainability performance across real estate portfolios. This indicator is tracked at the asset level and is meant to evaluate the ongoing activity in the portfolio. For this reason, participants are required to report the activity over the last 3 years. The efficiency measure categories allow the reporting of a variety of measures on a TRUE/FALSE basis.		✓
Targets Environmental performance targets guide entities and their employees towards measurable improvements and area a key driver for integrating sustainability into business operations. This aspect confirms the existence and scope of performance improvement targets.	T1.1	Portfolio improvement targets	Environmental performance targets guide entities and their employees towards measurable improvements and are a key determinant to integrate ESG into business operations. GRESB assesses the existence of credible targets, not the ambition level of these targets.		✓
	T1.2	Science-based targets	Science-based targets provide companies with a clearly defined pathway to future-proof growth by specifying how much and how quickly they need to reduce their greenhouse gas emissions. Setting science-based targets demonstrates a formal commitment to reducing GHG emissions to meet the goals of the Paris Agreement – to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. Science-based targets can strengthen investor confidence regarding transition risk and guide the entity in its transition to a low-carbon economy. GRESB assesses the existence of science-based targets, not the ambition level of these targets.		✓
Tenants/Occupiers This aspect identifies actions to engage with tenants and community, as well as the nature of the engagement.	TC1	Tenant engagement program	This indicator describes the entity's approach to engaging tenants on ESG issues. It identifies whether the entity has adopted a formal tenant engagement program and identifies the issues covered. An effective tenant engagement program facilitates communication with the landlord and provides a path for tenant indicators, needs, concerns and suggestions to be integrated into operational and ESG decision-making.	✓	
	TC2.1	Tenant satisfaction survey	This indicator examines whether and to what extent the entity engages with tenants regarding their satisfaction. Tenant satisfaction surveys help entities understand critical issues within the portfolio, engage with their tenants, and increase tenant satisfaction, which may contribute to improving retention rates and productivity.		✓
	TC2.2	Program to improve tenant satisfaction	This indicator examines how the entity responds to issues identified in tenant satisfaction surveys. Tenant satisfaction surveys are conducted to identify key issues and concerns, which can then be addressed through improvement measures and/or programs adopted by the landlord. Defining measures and improvement targets based on the outcome of the survey and implementing those measures demonstrates commitment to the tenant engagement process and to the development and maintenance of tenant satisfaction.		✓
	TC3	Fit-out & refurbishment program for tenants on ESG	This indicator assesses how the entity addresses ESG issues in the fit-out and refurbishment of tenant space. A fit-out and refurbishment program helps to align the views and actions of landlords and tenants during an early stage of the occupancy, prior to the tenant/occupier going into occupation. Guidance and support from the start of the lease reinforce the importance placed on ESG issues and creates the basis for sustainably operated buildings.	✓	

Performance Component						
Aspect		Indicator		Intent	1 yr before construction	1 yr after construction
Tenants/Occupiers	This aspect identifies actions to engage with tenants and community, as well as the nature of the engagement.	TC4	ESG-specific requirements in lease contracts (green leases)	This indicator describes the strategies to promote ESG performance through lease contracts. The content of lease contracts is the starting point for the relationship between the landlord and the tenant and defines both parties' respective rights and duties.	✓	
		TC5.1	Tenant health & well-being program	The indicator evaluates the presence and extent of an entity program for promoting health and well-being through its real estate assets and services. A complete process to promote tenant, customer and community health and well-being contains needs assessment, goal setting, action and monitoring. Such a process helps entities take systematic action to create value and manage risks.	✓	
		TC5.2	Tenant health & well-being measures	The indicator evaluates the scope and quality of a program for promoting health and well-being through an entity's real estate assets and services.	✓	
		TC6.1	Community engagement program	This indicator examines the strategies used by the entity to support communities associated with its operations. A structured and comprehensive approach to community engagement demonstrates the extent of integration of community engagement issues into the entity's overall strategy.	✓	
		TC6.2	Monitoring impact on community	This indicator examines the topics considered by the entity to understand its impact on social and environmental conditions in communities associated with its operations. The operation of real estate assets can have positive or negative impacts on the local community. These impacts will often differ per property type. Monitoring helps an entity manage the impact of the operation of an asset on the community.	✓	
Energy	The following six sections of the Performance component, i.e. Energy, GHG, Water, Waste, Data Monitoring & Review and Building Certifications are populated using information reported by GRESB participants at the asset level.	EN1	Energy consumption	Energy consumption accounts for a large share of a building's environmental footprint. Data measurement and consistent reporting of energy consumption help entities to conceptualize overall energy consumption, increase the energy efficiency of their portfolio, and reduce economic and environmental impacts associated with fossil fuel energy use.	✓	
GHG Emissions		GH1	GHG Emissions	Greenhouse gas (GHG) accounting has developed significantly in recent years. Many countries have introduced mandatory GHG emissions reporting, in addition to entities often setting their own voluntary GHG emission targets. Evaluating emissions within participants' portfolios has become standard practice, and entities are increasingly looking at emissions throughout their value chains.		✓
Water		WT1	Water Use	Consistent collection of water consumption data provides property companies and fund managers the information to monitor their environmental impact, reduce the burden on potable water consumption and wastewater systems, assess exposure to risks of disruptions in water supplies, and reduce water expenditures.		✓
Waste		WS1	Waste Management	Consistent collection of waste data gives property companies and funds the information they need to monitor their environmental impact, assess their process efficiency and set targets to reduce the amount of waste produced. Information on a portfolio's produced hazardous and non-hazardous waste, together with disposal destinations, are valuable insights for participants to manage environmental impacts and to discover unnecessary financial burdens.		✓
Data Monitoring & Review		MR1	External review of energy data	Third-party review on ESG data provides investors and participants with confidence regarding the integrity and reliability of the reported information. This indicator refers to the energy consumption data reported across the whole portfolio.		✓
		MR2	External review of GHG data	Third-party review on ESG data provides investors and participants with confidence regarding the integrity and reliability of the reported information. This indicator refers to the GHG emissions data reported across the whole portfolio.		✓
		MR3	External review of water data	Third-party review on ESG data provides investors and participants with confidence regarding the integrity and reliability of the reported information. This indicator refers to the water consumption data reported across the whole portfolio.		✓
		MR4	External review of waste data	Third-party review on ESG data provides investors and participants with confidence regarding the integrity and reliability of the reported information. This indicator inquires about the review of waste performance data across the whole portfolio.		✓
Building Certifications		BC1.1	Building certifications at the time of design/construction	This indicator assesses the entity's use of green building certifications awarded for design, construction and/or major renovation (refurbishment). Green building certificates provide a measure of asset quality that may provide benefits for occupants, society and the environment. Building certifications also serve as an additional layer of transparency and accountability to inform investors and occupiers on the ESG performance of an asset.	✓	
		BC1.2	Operational building certifications	This Indicator intends to assess the entity's use of green building certifications for building operation and maintenance. Green building certificates provide a measure of asset quality that may provide benefits for occupants, society and the environment. Building certifications also serve as an additional layer of transparency and accountability to inform investors and occupiers on the sustainability performance of an asset.		✓ ( LEED O+M )
		BC2	Energy Ratings	This indicator assesses the entity's use of energy ratings and benchmarking. Energy ratings are often government mandated and provide a measure of the energy efficiency performance of buildings. As such, they enable tenants and investors to identify buildings that are both environmentally friendly and have lower utility costs. Publicly disclosed asset-level building certifications and ratings provide third-party verified recognition of ESG performance in new construction, refurbishment and operations. Typically, building certifications affirm that individual assets are designed and/or operated in ways that are consistent with independently developed ESG criteria.		✓

# Acknowledgment

Ding-Yue Development sincerely thanks every colleague and external partner contributing to this sustainable development white paper. Completing the corporation's sustainable roadmap is a grand-scale task; it takes about one year's collaborative efforts from various departments of Ding-Yue Development and Greenjump Sustainability, taking a big step in Ding-Yue's sustainable development and laying a stable foundation for the corporation's sustainable works in the future.

We hereby thank the below colleagues of each department at Ding-Yue Development Corporation for their endeavors in this white paper:

- Chairperson Yea-Hun Chu
- CEO Ching-Jing Sheen
- General Manager Yan-Kai Xia
- Executive Vice President Jia-Wen Zhang
- Associate General Manager Ji-Hao Chen
- Associate General Manager Zhi-Zhang Cai

## Management Department

- Xin-Yi Xiao
- Zhen-Ye Su

## Division of Purchasing and Contracting

- Li-Qiu Liao

## Engineering Management Department

- Zun-Hong Zhang
- Hong-Kun Sun
- Jun-Hao Liao
- Rui-Hua Wang

## Sales Department

- Jia-Xing Liao
- Yi-Jun Lai
- Liang-Ru Pan

Additionally, Ding-Yue thanks the relevant departments of Greenjump Sustainability for their professional consultation and services for this white paper:

## CEO Stan Ho

### ESG Sustainability Department

- Wen-Hsin Chang
- Chen-Yu Liang
- Anfernee Hsu

### LEED Green Building Department

- Poyu Chen

### WELL Healthy Building Department

- Honda Lu

### Public Relations Department

- Amy Chien



