



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

2022

Core Pacific Development Corp.

Sustainable Development Report



About this White Paper

■ Introduction

This report is the first 《Sustainable Development Report》 published by Core Pacific Development Corporation (Core Pacific Development), serving as the groundwork for the continuous publishing of annual ESG goals and implementation conditions in the future. The content explains our sustainable development vision in detail, reports our efforts in 2022 to achieve this objective, and drafts the roadmap to reach the 2030 sustainable development goals.

■ Compilation Basis of the Report

The report takes 《GRI Universal Standards 2021》 as a foundation. Core Pacific Development also uses 《GRI 3: Material Topics 2021》 to identify and reveal core issues concerning their positive or adverse, potential, and actual impact; additionally, we take 《Global Real Estate Sustainability Benchmark》 (GRESB) as the initial stage of the corporate sustainable development framework and the 2030 sustainable development roadmap. Meanwhile, considering that GRESB and the Global Reporting Initiative (GRI) have corresponding content regarding this topic, this white paper also 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. Please refer to pp. 42 for the chapter index of GRI and this white paper.

■ The Report Scope

The report scope primarily focuses on Core Pacific Development Corporation, including all departments and its development projects. To simplify the description, all of the terms “Core Pacific Development,” “We,” “the company,” and “DYDC” represent “Core Pacific Development Corporation.”

- Office Address: 5F, No. 12, Dongxing Rd., Songshan Dist., Taipei City 105, Taiwan.
- The 2022 Sustainable Development Report was published on June 30th, 2023; the reporting period is January 01st, 2022, to December 31st, 2022, which is consistent with the fiscal year period.
- For further questions about this report, please contact Alin Lee, the director of the Sustainable Development Division.

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A Message from Our CEO

Core Pacific Development Corporation has set five sustainable development goals: Win-win Enterprises, Economic Prosperity, Environmental Protection, Mutually Beneficial Partnerships, and Thriving Communities since 2021, and the group further brings the concept of “One Small Step for Green Building, One Giant Leap for Earth to Control Global Warming,” facing up to the challenges and risks brought by climate change.

I pledge to practice what we preach, transferring us from a business warrior into a carbon reduction warrior. In other words, the operation of a business is not merely for profit but lays a foundation for sustainable buildings step by step, setting Net Zero Building as our only goal and creating a peaceful and content live and work environment for people as our foremost responsibility in the future!

ESG commercial building is not merely a “slogan” ; the Core Pacific Plaza is the “answer”

The Core Pacific Plaza, a premium commercial project, upholds our group philosophy, building high-floor balconies and growing trees on each floor as the primary design concept to create an ESG commercial building with a vertical forest. Growing trees in the building, apart from providing shade, plants can cool down the temperature effectively and reduce using air conditioning, achieving the goal of energy-saving and carbon reduction. Moreover, the design can increase the areas to absorb carbon emissions and offset the insufficient greening areas in cities, allowing us to contribute to the global environment!

When people start to face up to ESG buildings, the Core Pacific Plaza premium commercial building has already become a leading ESG landmark in Taiwan.

Sustainable Future

Core Pacific Development made the first step toward sustainable development in 2022 by submitting our premium commercial building project of the Core Pacific Plaza to attend the GRESB rating in 2022, and our work was rated five stars in the Mixed Use Category of the 2022 GRESB Global Sector Leader. The performance establishes Core Pacific Development’s position as the first in the industry in Taiwan, receiving the honor of “First in Taiwan and the Second in Asia.”

This honor has proven that Core Pacific Development is competent to achieve our goals, and we are responsible for doing so! In the future, we not only hope our partners to implement the responsibility of reaching sustainable development and contribute our efforts to the globe but also encourage our employees to work as role models, leading everyone in this sector to create sustainable buildings, sustainable cities, and resonate powerfully with charitable activities through growing trees. We hope to lead everyone to plant a bright future!

Core Pacific Development Corporation CEO

(吳光宗)



Core Pacific Development Introduction

■ Year of Establishment	2019
■ Number of Employees	46
■ Main Business	<ul style="list-style-type: none"> • Large-scale Land Development • Real Estate Investment and Construction • Real Estate Sales and Leasing
■ Taiwan Business Territory (up to this reporting year)	
Taipei	
Project of Number	1
Total Floor Area	254,663 m ²

■ Core Pacific Development Corporation was established in 2019 and currently has 46 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.

Our core business focuses on large-scale land development, real estate investment and construction, and real estate sales and leasing. We previously 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 of our core services, including A+ level international commercial offices, multimedia international conference centers, fusion shopping malls, premium residences, urban renewal, and reconstruction of unsafe and old buildings.

Apart from paying attention to developing and assembling lands with higher potential, the research, analysis, and planning consultancy through land zoning empowers our company to create a standard operating procedure to evaluate the benefits of developing land, making it one of our diversified services and helping us achieve sustainable development. Meanwhile, we aim to improve cities' living environment, enhance public interests and urban functions, and dedicate ourselves to urban renewal and reconstructing unsafe and old buildings. With the undersupply of commercial buildings in Taipei City in recent years, Core Pacific Development expects to focus more on government-led urban renewal to provide better and more ESG-met commercial buildings.

To implement the corporate ESG strategies, the company has hierarchically structured the governance roles and higher management positions; furthermore, we have approved and updated the purposes, values, visions, strategies, and policies. Concerning the requirements of impact management, apart from authorizing the sustainable development committee to be in charge of the task, the board of directors also requires the committee to publish the annual core goals and supervise the implementation of ESG work. The committee should report the finalized performance to the board of directors at least once a year; as the highest governance body, the board of directors would review the material topics and procedures based on the 《Sustainable Development Decision-Management Method》. Additionally, to avoid conflict of interest during the process, based on Act 16 of the Regulations Governing Procedure for Board of Directors Meetings of our mother company, the board of directors should uphold high self-discipline. When the listed issues discussed in a meeting are self-related matters to the members of the board of directors or if the legal representatives are stakeholders, the meeting participants should explain the details. If the discussed issue may impair the interest of the company, the person shall not participate in the discussion or vote; moreover, the person shall enter recusal during discussion and voting on that item nor exercise the voting right on behalf of another director. Furthermore, a director' s spouse, their second-degree relatives, and any company controlled by the director are all deemed to have a stake in the relevant discussed matter of the meeting. On the other hand, holding a regular board meeting is critical in communicating with the highest governance body; meanwhile, to enhance the crowd' s expertise, skills, and experience of the highest governance body in sustainable development, the company has also invited Prof. Chien-Ming Lee working as an external consultant to provide training to the governance body on the topic of 《COP (the Conference of the Parties) Net Zero Observation and Industry Response》. According to CPDC' s 《Rules for Performance Evaluation of the Board of Directors》, the board performance evaluation shall be conducted by an external independent professional institution or a panel of external experts and scholars at least once every three years, and a performance evaluation of the highest governance body shall be carried out internally once in the same period.

GRI2

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2030 ESG Sustainable Development Strategy

2022 is the first year of initiating Core Pacific Development's sustainability. Based on the 2021 Sustainable Development White Paper, when Core Pacific Development repositioned and planned the Core Pacific Plaza, we took the concept of healthy green building as our core design principle. This driving force empowers us to take root robustly in sustainable development by introducing ESG to rectify corporate governance policies and implementing practical actions regarding the sustainable development of the environment and society, pursuing a responsible code of conduct.

Core Pacific Development identified critical and significant issues in 2022 based on the updated GRI 3: Material Topics; apart from revealing positive topics, we have also evaluated adverse, practical, and potential problems, disclosing the corresponding responses to face up to the future challenges in sustainable topics.

To articulate our project advancement goals, we established a vision in 2021 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:

1. Win-Win Enterprises
2. Economic Prosperity
3. Environmental Protection
4. Mutually Beneficial Partnerships
5. Thriving Communities

With our vision in mind, Core Pacific Development shall thoroughly carry out ESG principles and veraciously implement the "2030 Sustainable Development Strategy".



1.1 Sustainable Performance

Taking ESG leadership as the first step for Core Pacific Development to continue resource and environment sustainability, we proactively participated in the credible third-party, GRESB, and obtained a five-star rating, making us second in Asia. We also extend our programs of employee participation and safety, health, and well-being. On the other hand, the company steps further in the areas of climate initiative, environmental goodwill, resilient building design, and noise control to maintain quality management and mutual prosperity by offering contractors and suppliers diverse communication channels and training, expecting to build a thriving community with excellent health and well-being and can grow harmoniously. Sustainable performance not only can enrich social responsibility and competitiveness but also foster a nation and the globe's sustainable goals. Our sustainable performance is as follows:

Win-Win Enterprises	Economic Prosperity
2022.1-2022.12 Performance	
ESG Leadership	Green Economy
<ul style="list-style-type: none"> • Launch the first-version Sustainable Development White Paper • Introduce ESG integration and build a professional team • Respond to UN SDGs • Received a GRESB five-star rating, becoming the first premium commercial building in Taiwan; such an honor making us second in Asia; • Plan to attend GRESB for the second time • Identify ESG issues and draft the control methods 	<ul style="list-style-type: none"> • 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
Employee Engagement	Risk Management
<ul style="list-style-type: none"> • Employees are expected to attend: <ol style="list-style-type: none"> 1. Regular weekly meetings; 2. Quarterly labor-management conferences; 3. Monthly mobilization activities • Review employee inclusion and diversity and create the employee engagement plan • Construct an effective appeal and inspection channel • Conduct employee satisfaction survey and improvement plan 	<ul style="list-style-type: none"> • Obtain ISO 14001 Environmental Management Systems, regular updates are carried out. • Request the stakeholders to identify the potential risks produced by each topic using GRI 3: Material Topics 2021, assisting relevant authorities to contact the updated corresponding policies in 2023
Safety, Health and Well-being	Shareholder/Investor Communication
<ul style="list-style-type: none"> • Build employee safety indicators • Set up employee safety and well-being plans to improve workplace safety 	<ul style="list-style-type: none"> • Regularly publish annual reports, financial statements, and monthly sales reports; • Hold annual shareholder meetings and investor conferences; • Irregularly announce important news; • Set a direct contact for corporate relations and the investor page on the official website

Environmental Protection	Mutually Beneficial Partnerships	Thriving Communities
2022.1-2022.12 Performance		
Climate Initiative	Quality Management	Health and Wellbeing
<ul style="list-style-type: none"> Resilient building design 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 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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
Environment Goodwill	Mutual Prosperity	Community Development
<ul style="list-style-type: none"> 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 Noise control 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Prioritize development site selection based on convenient transportation and quality of life amenities. Provide an interactive platform and participatory public space in our development projects Build the process of community impact assessment and monitoring Encourage local chiefs of communities and their residents to be involved in stakeholder communication Participate in community events and conferences Adopt the parks in the neighborhood of the construction site and maintain them regularly Open part of the construction project as community public spaces
	Multi-directional Communication	Communicate between the government and other associations
	<ul style="list-style-type: none"> Regular supplier communication: <ol style="list-style-type: none"> Regular business meetings and supplier visits; Hold electronic bidding system training and bidding briefings for construction work; Specifically provide labor safety and health education and training for various contractors; Diverse communication via emails, phone calls, and meetings Create an open, smooth communication platform for stakeholders Establish an effective appeal and inspection mechanism 	<ul style="list-style-type: none"> Coordinate with the central and local authorities to process various tasks, including promotion, briefing, investigation, and audit Participate in relevant meetings held by industry organizations like the Real Estate Development Association Diverse communication via emails and phone calls

1.2

2030 ESG Sustainable Development Roadmap

Leading Transformation and Innovation

Being a comprehensive investment and development corporation in the real estate industry, Core Pacific Development 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.

Core Pacific '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: 2021 to 2022; this is the establishing period for Core Pacific to initiate sustainable planning, evaluate the current status, and make policies.
- Stage 2: We aim to accomplish our mid-term goals between April 2023 and 2024.
- Stage 3: We expect to achieve our long-term goals between 2025 and 2030.

Core Pacific Development Corporation 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 - 2022

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

2023 - 2024

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

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 - 2022

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

2023 - 2024

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

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

2021-2022 Goals

- 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

2023-2024 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

2021-2022 Goals

- 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

2023-2024 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

2021-2022 Goals

- 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

2023-2030 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



1.3 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 Core Pacific Development Corporation'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

Core Pacific Development Corporation 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.



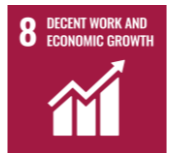
4 Quality Education

Core Pacific Development ensures that every employee at the workplace can receive the necessary knowledge and skills regarding sustainable development, including education for sustainability, sustainable lifestyles, human rights, gender equality, promoting a culture of peace and non-violence, global citizenship education, respecting cultural diversity, and culture's contribution to sustainable development.



5 Gender Equality

Core Pacific Development Corporation 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, Core Pacific Development Corporation 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

Core Pacific Development Corporation 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

Core Pacific Development Corporation offers job opportunities and ensures our employees have decent work in our development projects, helping boost economic growth to expand and develop internally from Core Pacific Development Corporation.



17 Partnerships for the Goal

From the perspective of economic development, Core Pacific Development Corporation's vision is to grow together with our partners. Through stable contractual relationships, the mutual benefit, aid, trust, and supervision between Core Pacific Development Corporation 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.



1 2 Responsible Consumption and Production

Core Pacific Development Corporation 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.



1 3 Climate Action

Regarding the climate change issue, continuing to take action is proof of Core Pacific Development Corporation'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:



1 2 Responsible Consumption and Production

Core Pacific Development Corporation 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.



1 7 Partnerships to Achieve the Goal

In business management, Core Pacific Development Corporation 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

Core Pacific Development Corporation 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.



1 1 Sustainable Cities and Communities

The relationship between our sustainable sites and communities is a concept that Core Pacific Development Corporation 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.



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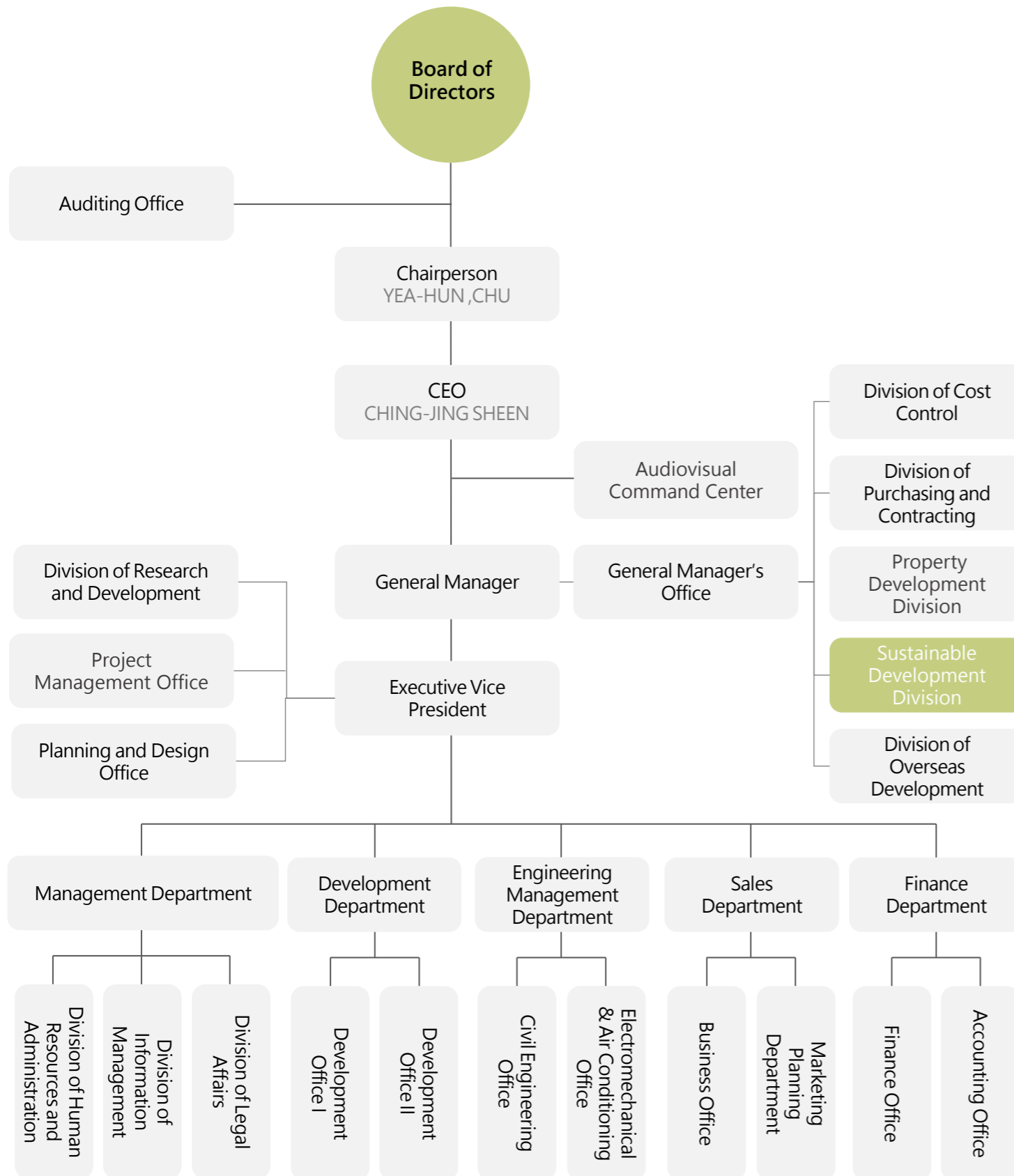
sustainable foundation

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

Core Pacific Development Corporation 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

Core Pacific Development Corporation Management Framework



ESG Sustainable Development Management Rights and Responsibilities

The CEO of the company will work as the chairperson of the sustainable development committee, and the Executive Deputy General Manager will be the executive committee. The board of directors will evaluate the experience and expertise of various executives from related departments and appoint them as committee members. The successor should take over if a member has a job transfer or resigns. According to Act 2 in the committee regulations, the executive committee should hold relevant annual planning and discussions and submit performance reports biannually; additionally, the committee should provide a goal proposal for the following year regarding environmental, social, and corporate operation perspectives during the year-end business planning period. After the year-end presentation, the committee should also report the performance to the board of directors at least once a year. Based on the decisions made by the board of directors, the committee should deliberate and organize the sustainable goals to promote relevant policies and take action, proactively implementing the decisions and tasks assigned by the board of directors.

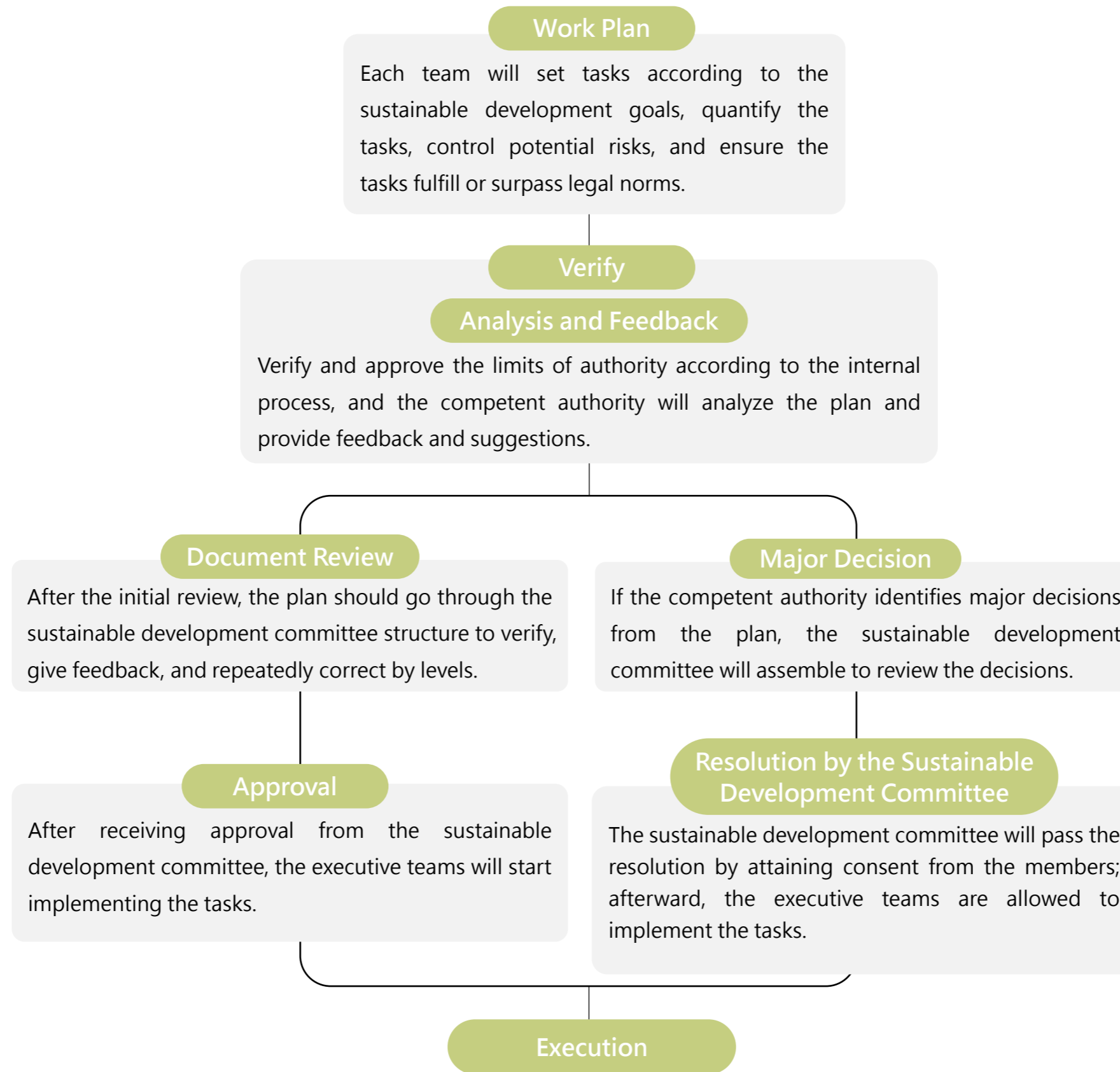
The Rights, Responsibilities, and Operating Units of the Five Critical Divisions:

1. Each executive team should set task groups according to the assigned key topics by gathering interdepartmental members to conduct the work and achieve sustainability.
2. Executive teams should propose performance results and plans before each committee meeting. During the executive period, they all should follow the plan and schedule to complete tasks and report to their supervisors. Executive committees can decide their team's operation methods and reporting frequency.



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, Core Pacific Development Corporation has created the sustainable development decision-management method. The process description is as below :



2.3 Core Pacific Development Corporation Development Policy

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

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》

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》, 《Employee Benefits Policy》
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》

Governance Policy

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

ESG Governance Aspect	《CPDC Board Diversity Policy》、《CPDC Board Meeting Rules》、《CPDC Board Performance Evaluation Guidelines》、《Sustainable Development Decision-Management Method》、《CPDC Board and Executive Responsibilities Division Chart》、《Hierarchical Responsibilities Chart for Levels Below the General Manager》、《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, Safety and Health Management Policy》

2.4 Stakeholder Communication

Based on the content of the AA 1000 Stakeholder Engagement Standard, this white paper takes the below five principles as the criteria: dependency, influence, tension, responsibility, and diverse perspectives, to identify six types of stakeholders: colleagues, shareholders/investors, suppliers/contractors, governments/associations, society/community, and academic experts. The company widely collects the topics that our stakeholders care about and expect through multiple channels and organizes them into our operation strategies, empowering the corporate to work strategically with higher collaboration and tolerance.

Communication Channels and Methods

Colleagues	<ol style="list-style-type: none"> 1. Weekly meetings 2. Quarterly labor-management conferences (December 12th, 2022) 3. Monthly mobilization activities
Shareholders /Investors	<ol style="list-style-type: none"> 1. Regularly publish annual reports, financial statements, and monthly sales report 2. Hold annual shareholder meetings and investor conferences 3. Irregularly announce important news 4. Set a direct contact for corporate relations and the investor page on the official website
Suppliers /Contractors	<ol style="list-style-type: none"> 1. Regular business meetings and supplier visits 2. Hold electronic bidding system training and bidding briefings for construction work 3. Specifically provide labor safety and health education and training for various contractors 4. Diverse communication via emails, phone calls, and meetings
Governments /Associations	<ol style="list-style-type: none"> 1. Coordinate with the central and local authorities to process various tasks, including promotion, briefing, investigation, and audit 2. Participate in relevant meetings held by industry organizations like the Real Estate Development Association 3. Diverse communication via emails and phone calls
Society /Community	<ol style="list-style-type: none"> 1. Participate in community events and conferences 2. Adopt the parks in the neighborhood of the construction site 3. Open part of the construction project as community public spaces
Academic experts	<ol style="list-style-type: none"> 1. Irregularly hold international forums for idea exchanging

2.5 Materiality Assessment

This year, we take GRI 3: Material Topics 2021 as a reference to define the procedure of the materiality assessment. Based on the impact level and possibility of each topic, we have identified the positive and adverse practical and potential influences by stakeholder types. The overall process is as follows:

Step1 Define the Process and Scope

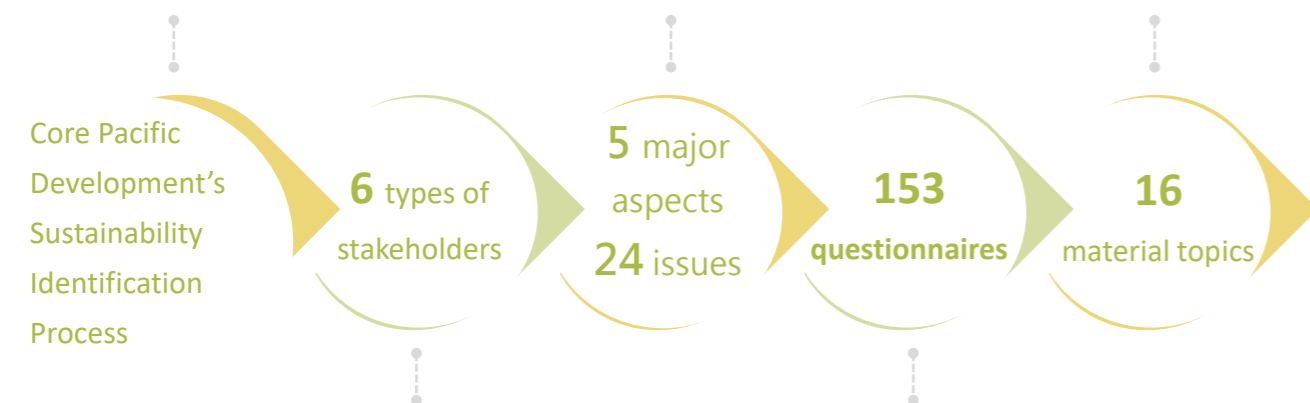
Define the revealing and reporting process and scope of the material topics by following the content of the AA 1000 Stakeholder Engagement Standard and the GRI Sustainability Reporting Guidelines.

Step3 Generate Sustainable Topics

Generate Sustainable Topics Based on the GRI Universal Standards, we have taken the historical assessment results of sustainability, value chain, domestic and international major issues by peer benchmarking, and global sustainable development trends as references to generate five sustainable aspects and 24 topics.

Step5 Confirm and Evaluate

By analyzing each topic's impact level and the notability of stakeholders, we have identified 16 material sustainable topics for submitting to the CSR Committee for approval and drafting a materiality matrix. We will reveal the information based on each topic's reporting requirements.



Step2 Define Communication Objects

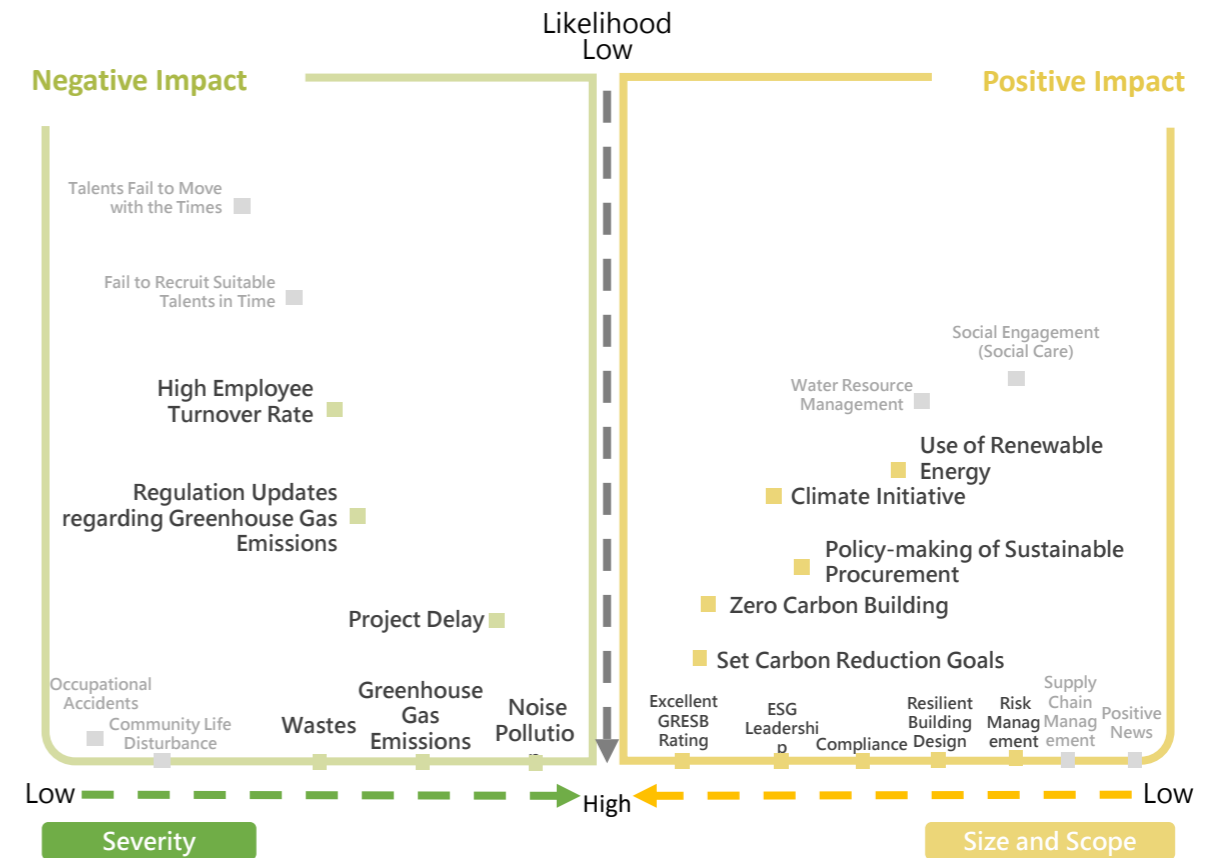
We defined the top six types of stakeholders, including investors, employees, partners (suppliers and contractors), government agencies (governments/associations), society (neighborhood communities), and scholars, regarding the business impact based on the discussion with the sustainable committee and executive units.

Step4 Survey the Notability

Through the material topic survey and the importance ranking based on stakeholders' and corporate executives' concerns regarding a topic's severity, scope, and likelihood, the survey received 153 valid questionnaires, including two from investors, 47 from employees, 92 from our partners, two from government agencies, six from society, and four from scholars.

2.6 Material Topics

Starting from the core business scopes of Core Pacific Development, this survey collected information regarding international industry trends and competitors' factors, identifying 24 issues from the three ESG perspectives. Meanwhile, we invited stakeholders to evaluate the positive and adverse influences regarding the practical and potential conditions. Finally, the survey collected 153 valid questionnaires to identify the material topics our stakeholders care about the most.



The management of Core Pacific Development and the colleagues in the Sustainable Development Division further discussed those issues and summarized them into 16 material management topics, shown in the table below.

Negative Impact		Positive Impact	
Topic	Corresponding Chapter	Topic	Corresponding Chapter
Noise Pollution	5.6 Noise Control	Excellent GRESB Rating	3.1 ESG Leadership
Greenhouse Gas Emissions	5.3 Emission and Reduction of Greenhouse Gases	ESG Leadership	3.1 ESG Leadership
Wastes	5.4 Waste Management	Compliance	3.2 Employee Engagement 3.3 Safety, Health, and Well-being 5.6 Noise Control
Project Delay	4.2 Risk Management	Set Carbon Reduction Goals	5.3 Emission and Reduction of Greenhouse Gases
Regulation Updates regarding Greenhouse Gas Emissions	5.3 Emission and Reduction of Greenhouse Gases	Zero Carbon Building	5.3 Emission and Reduction of Greenhouse Gases
High Employee Turnover Rate	3.2.4 Diversity of Governance Bodies and Employees	Policy-making of Sustainable Procurement	6.4 Policy-making of Sustainable Procurement
		Resilient Building Design	5.5 Resilient Building Design
		Climate Initiative	5.1 Climate Initiative
		Risk Management	4.2 Risk Management
		Use of Renewable Energy	5.1.1 Planning and Use of Renewable Energy



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

Comprehensive content of ESG leadership is crucial as it will lead all employees and partners to implement the ESG sustainable strategies we set and achieve the corporate vision. Our sustainable development roadmap has responded to the material goals of Sustainable Development Goals (SDGs) adopted by the United Nations; moreover, we have adopted GRESB, a third party with high credibility, to set the ESG development framework and goals. Relevant actions are:

1. Introduce EGS integration and build a dedicated working group
2. Respond to UN SDGs
3. Attend GRESB for the second time
4. Identify the issues in the environmental, social, and governance categories and set relevant regulations
5. Launch the first sustainable development report

3.1.1 《The ESG Strategies of Development Projects》

The ESG integration of our development project is also what Core Pacific Development Corporation 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
- 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
- Enhancing the Resilience Performance of Base Planning and Building Design. For instance, prioritize landscape design with native species to reduce irrigation water usage, implement rainwater recycling/temporary storage systems, and mitigate stormwater runoff. 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
- Give preference to suppliers who can provide product information to ensure products meet environmental and health standards; 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

3.2 Employee Engagement

Employees are the most valued assets of the corporation Ding Core Pacific Development Corporation Development has set the policies for 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. Based on our statistics, we had 30 employees in 2021, and the number of employees increased to 46 persons by the end of 2022; 24 of them are males, and 22 are females. We have not hired any non-employees. In sum, our employees have engaged in the following activities:

- Regular meetings: Employees are invited to attend regularly: 1. weekly meetings; 2. quarterly labor-management conferences (December 12th, 2022), and 3. monthly mobilization activities
- Review our employee inclusion and diversity, cultivate employee engagement, and build an effective appeal and inspection channel
- Conduct employee satisfaction survey and improvement plans
- Summarize each employee's annual average training hours

3.2.1 Employee Training

In addition to encouraging employees to engage in various in-person or online courses, forums, or seminars, Core Pacific Development invited internal and external lecturers in 2022 to cultivate and inspire employees' interests, professional knowledge, and skills. Overall, we held eight training courses, including construction labels, introduction and applications of operating systems, legal issues, and the discussion and response regarding ESG applications and net zero trends. Different training classes enrich our internal vertical and lateral communication, support the development and innovation of potential talents, and ensure our employees have a fair working environment with healthy competition. We expect to cultivate professional, brilliant employees with proficiency. These eight training courses attracted 160 participants, and their attending hours were 339.5, showing an average of 7.4-hour training time for each employee.

Date	Course	Hours (hour)	Male		Female		Total
			Supervisors	Colleagues	Supervisors	Colleagues	
4/9	The Discussion and Applications of Intelligent Construction Labels	2	3	10	0	9	22
8/5	Introduction of IPCS Engineering Construction Management System	2	0	6	0	12	18
8/10	Training of IPCS Engineering Construction Management System	2.5	2	4	0	8	14

Date	Course	Hours (hour)	Male		Female		Total
			Supervisors	Colleagues	Supervisors	Colleagues	
8/19	FineReport Training	2	1	11	0	10	22
9/16	Special Topic about Law of Negotiable Instruments	2	2	10	0	15	27
10/21	Special Topic about Land Tax_Estate Tax and Gift Taxes	2	0	7	0	6	13
11/18	ESG Concepts and Applications	2	2	6	0	11	19
12/7	COP27 Net Zero Observation and Industry Response	2.5	2	11	0	12	25
Total		17	77		83		160

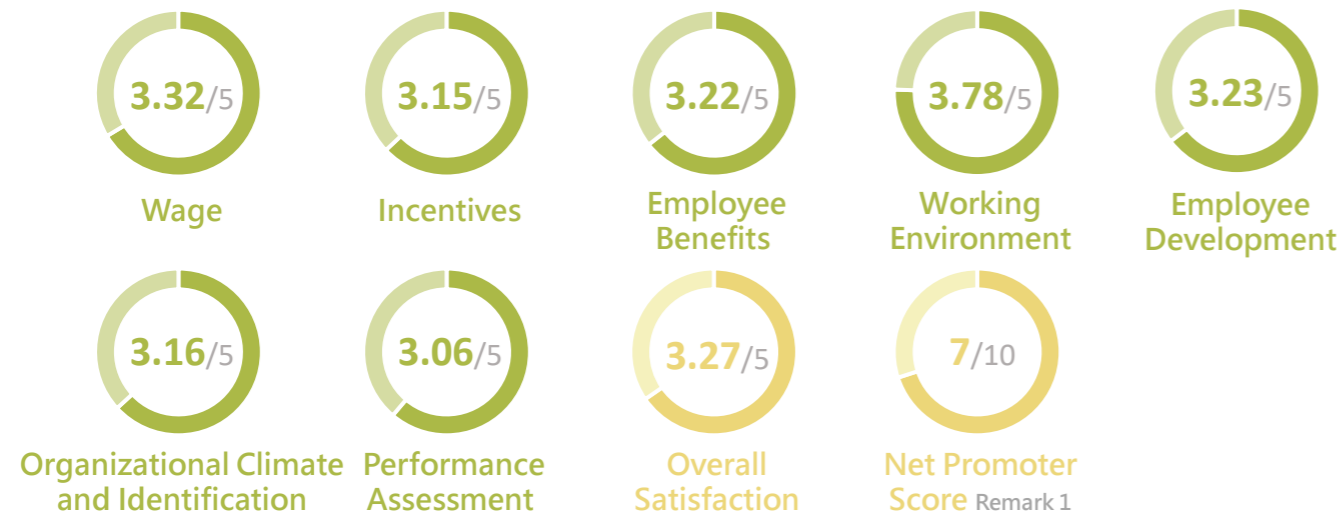
3.2.2 Employee Competency Enhancement and Transition Support

The company encourages employees to obtain different professional licenses or certificates in their spare time, improve their expertise in commercial and construction sectors, and foster employee and corporate competitiveness. The licenses or certificates attained are shown below:

Type	Total Number of People	Business	Number of People	Percentage
Business	21	Public Construction Quality Management Engineer (Building and Civil Engineering)	5	23.81%
		Worksite Directors	3	14.29%
		Class-1 Manager of Occupational Safety and Health Affairs	3	14.29%
		Class B Technician for Occupational Safety and Health Management	2	9.52%
		Supervisor in Charge of Template Bracing Works	2	9.52%
		Supervisor in Charge of Trench Bracing Works	2	9.52%
		Level C Technician for Architectural Drawing	2	9.52%
		Level B Technician for Construction Engineering Management	1	4.76%
		Supervisor in Charge of Skeleton Steel Erecting Works	1	4.76%
Mechanical Engineering	4	Fire Prevention Manager	2	50.00%
		Public Construction Quality Management Engineer (Electromechanical)	1	25.00%
		Level C Technician for Freezing and Air Condition Installation and Repair	1	25.00%
Real Estate	8	Building Renewing Promoter	5	62.50%
		Real Estate Agent	2	25.00%
		Land Administration Agents	1	12.50%

3.2.3 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.

Core Pacific Development Corporation 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.

3.2.4 Diversity of Governing Bodies and Employees

The number of employees in Core Pacific Development is 46 persons, and the male and female percentages are 52% and 48%. All employees' nationality is Taiwan, and their age distributions are that 30 to 50 years old accounts for 67.4%, under 30 years old accounts for 17.3%, and employees over 50 years old account for 15.3%.

Age	Male	Female	Total		Total
< 30	2	6	8	Two-year College	6
30 – 50	16	15	31	Bachelor's Degree	20
> 51	6	1	7	Four-year College	4
Total	24	22	46	Senior High School	1
				Junior College	3
				Master's Degree	12
				Total	46

Based on the below diverse types, the member ratio of our governing body is :

Name	Title	Gender	Age	Education	Region
Yea-Hun Chu	Chairperson	Male	>51	Bachelor's Degree	ROC
Hui-Ting Shen	Director	Male	31-50	Master's Degree	ROC
Jian-Song Yu	Director	Male	>51	Bachelor's Degree (EMBA)	ROC
Chen,Ying-Jun	Supervisor	Male	>51	Bachelor's Degree	ROC

Regarding the high turnover rate issue that our stakeholders care about specifically, the explanation provided by the HR team after deeply exploring the countermeasures is shown below :

The recruited number of people and the actual registered employees of Core Pacific Development in 2022 was 71, and the number of resigned employees was 54 (including those who came on board in 2021 and 2022). The turnover rate is 76%. The detailed registered/resigned statistics are shown in the below table:

2022	Registered			Resigned		
Age	Male	Female	Total	Male	Female	Total
<30	4	5	9	2	2	4
31-50	37	15	52	30	10	40
>51	9	1	10	10	0	10
Total	50	21	71	42	12	54

About the reasons for resignation: career planning concern accounts for 40.7%, family factors account for 13%, job transfers among affiliated enterprises account for 9.3%, and the rest reasons are health factors, seeking advanced studies, unadaptable to our corporate policies or management styles, layoff, or others. As a result, we could assume that the high turnover rate of Core Pacific Development is to do with the lack of complete policies, regulations, and systems. Therefore, we urge the company to keep improving our regulations and systems to secure employees' rights and provide a reassuring and labor-friendly working environment. Furthermore, we aim to pay more attention to our recruiting strategies, expecting to hire more talents who share a common ideal with us and are willing to move forward together!

3.2.5 Compensation System

The 《Employee Structure and Compensation System》 designed by Core Pacific Development has stipulated that our recruitment and hiring should follow the principles of fairness, transparency, and honesty and fulfill government decrees and corporate recruitment rules to implement the norms of labor relations. We promise to evaluate new employees by their competency, experience, and expertise, never giving any discrimination or differential wage standards for any other reasons; meanwhile, we will reveal the statistics of our employee structure and compensation system in the annual ESG report.

The compensation policies of Core Pacific Development are designed based on fixed wages, variable pay (bonuses and gifts), severance pay, and pensions under the Labor Standards Act; meanwhile, the evaluation will also consider the compensation system details in 《ESG Performance Evaluation System》 and relevant economic, environmental, cultural impacts to adjust accordingly. Overall, the compensation system will follow the procedure of the parent company. For example, the board of directors will evaluate the chairperson's salary with internal and external factors. On the other hand, the wages (including salaries, allowances, and bonuses) of CPDC's General Manager and Deputy General Manager will depend on the factors of market conditions, seniority, responsibilities, experiences, and risks, processing the evaluation based on Article 29 in 《Company Act》 and through the Compensation Committee set since September 2011. Additionally, regarding the procedure of defining compensation, apart from considering the overall operating performance, business risks, and industry trends, we also evaluate the achievement rate of personal performance and its contribution to the company to provide reasonable remuneration. The Compensation Committee and the Board of Directors will examine the procedures of performance appraisals and compensation rationality, and the company will adjust and review the rules regularly, considering the actual operating conditions and relevant policies, balancing corporate sustainable development and risk management. Finally, except for the wages, the appointment, and dismissal of the appointed manager should receive approval from the board of directors; the general manager will assign a reasonable wage for all other employees' positions instead of processing by cases. Each unit should never set and follow its unique compensation standards. When hiring a new employee, the supervisors of the employing team can approve a reasonable wage with the Division of Human Resources and Administration based on the person's interview performance, academic background, and working experience; meanwhile, they can take Core Pacific Development's 《Guidelines for Remuneration Criteria (approved by the seventh board of directors meeting in 2020)》 as a reference.

3.2.6 Gender Pay Gap Statistics

Core Pacific Development cares about gender equality; we provide equal pay for equal work under the same criteria, like education and work backgrounds. The overall situation does not decrease such a condition but increases, proving that Core Pacific Development offers better working conditions and environment. We expect to find better talents, support them to be free from financial worries by working with us, and encourage them to excel at Core Pacific Development, bringing higher profits.

2022 Employees' Compensation Overview

		Ratio of Fixed Wages	Male	Ratio of Fixed Wages and Bonuses	Wage Information of Non-supervisor Full-time Employees (thousand)					
Year	Job Levels	Female		Female	Year	2020	2021	2022		
2020	Executives	-	1.00	-	Average Number of Employee	10	11	18		
	Mid-level Managers	0.21	1.00	0.21	Average Wage	450,738	522,472	595,000		
	Grassroots Managers	1.06	1.00	1.06	Median	490,000	492,800	613,667		
	Non-supervisors	2.07	1.00	2.07	Average Salary in the Industry	-	-	541,000		
2021	Executives	-	1.00	-	The Starting Wage of New Employees			Ratio Compared with the Local Minimum Wage		
	Mid-level Managers	0.39	1.00	0.39						
	Grassroots Managers	1.15	1.00	1.15						
2022	Non-supervisors	3.54	1.00	3.54						
	Executives	-	1.00	-	Male	Female	Wage Ratio	Male	Female	
	Mid-level Managers	0.09	1.00	0.09	2021	30,000	30,000	1 : 1	1.26	1.26
	Grassroots Managers	1.67	1.00	1.67	2022	34,000	34,000		1.43	1.43
	Non-supervisors	2.41	1.00	2.41						

Remark: Executives: Job level above 8; Mid-level Managers: Job level 6 and 7; Grassroots Managers: Job level 4 and 5; Non-supervisors: Job level 3 or below.

The 2022 employee average wage of Core Pacific Development is NTD 595,000, and the median is NTD 613,667, which is superior to the average salary of NTD 541,000 in the industry. The result demonstrates that Core Pacific Development has offered better wages, and our managers and supervisors also evaluate employees' performance and competency fairly and equitably to provide employees with competitive wages. However, as Core Pacific Development has fewer female mid-level managers and executives, their overall wage ratio is lower than that of male employees. In the future, we aim to proactively recruit and cultivate female talents to work as mid-level managers and executives.

3.2.7 Practical Actions and the Improvements of the Company regarding Human Rights Protection

Core Pacific Development believes that construction can fully assure the working environment of human rights, and this action is inseparable from sustainable development. Hence, based on the 《CPDC' s Human Rights Policy》 drafted by CPDC, the company actively promotes our corporate social responsibilities. This policy is stipulated according to various international human rights conventions, including 《International Bill of Human Rights》, the ten principles in 《The United Nations Global Compact》, 《United Nations Guiding Principles on Business and Human Rights》, and the 《Declaration of Fundamental Principles and Rights at Work》 published by the International Labour Organization. Regarding this human rights policy, the group has uploaded the details on its website (<https://reurl.cc/qLm11q>) for the employees of the parent company and its subsidiaries to review; or, please refer to 《Social relevant Issues Control Method》 for further information.

The policy has specified that a company should respect diverse human rights in the workplace and treat all colleagues equally regardless of gender. Any forms of discrimination, harassment, unjust treatment, and behaviors that violate the Act of Gender Equality in Employment are prohibited to avoid workweek creep and harming our colleagues and the company. We uphold the concept of zero tolerance toward sexual harassment in the workplace, assuring our employees a safe and equal working environment and encouraging them to excel and move forward with the company.

To help our employees understand the policies and our core corporate philosophy, the company promotes relevant policies regularly and takes appropriate prevention, correction, treatment, and disciplinary measures. Please appeal to the Management Department if anyone encounters behaviors that violate the policy:

- Email: stellahsiao@dydc.com.tw
- Phone: 02-8787-6999#9001
- Address: 5F, No. 12, Dongxing Rd., Songshan Dist., Taipei City 105, Taiwan.

Once receiving an appeal, the company will initiate the discrimination and harassment procedure to investigate the situation. If any conduct of discrimination or harassment is confirmed by the investigation, the company should make an appropriate job transfer, demotion, pay cut, punishment, or render other measures to the respondent of the appeal per the seriousness of the incident. If false reporting is proven, the company will also make an appropriate punishment or render other measures to the complainant based on the severity of the incident. In 2022, a harassment incident happened within the company, and we made retribution to the respondent of the appeal.

3.2.8 Collective Bargaining Agreement

To provide a collective bargaining platform, Core Pacific Development invited all the staff to attend the first labor-management conference on December 12th, 2022; the labor representatives proposed discussion topics regarding labor rights. After the meeting, we agreed to hold a labor-management conference once every quarter, providing a channel for employees to express their thoughts fully and co-creating harmonious employee-employer relations.

3.3 Safety, Health and Well-being

Core Pacific Development not only places significant emphasis on talent cultivation and occupational health and safety, but also pays considerable attention to the quality of employees' lives and their physical and mental well-being outside of work. We have designed several employee benefits and activities, aspiring for all staff to achieve a 'work-life balance.' Through a diverse range of enriching programs, we aim to create a friendly and joyful workplace environment.

3.3.1 Benefits for Full-time Employees (excluding temporary workers or part-time staff)

In addition to various employee safety indicators, Core Pacific Development also offers employees an employee health and well-being program to enhance workplace safety; relevant benefits include life insurance, medical insurance, disability insurance, parental leaves, and retirement plans. In 2022, the employee benefit expense is NTD 203,202. On the other hand, due to the new epidemic prevention policies of COVID-19, we spent NTD 79,890 on purchasing related supplies, such as rubbing alcohol, test kits, and masks, to ensure our employees' protection and prevent them from the pandemic. The rest relevant benefits are shown in the below table:

	Benefits	Amount (NTD)	Criteria
1	Holiday bonuses for Lunar New Year, Dragon Boat Festival, and Moon Festival	3,000/person	<ol style="list-style-type: none"> 1. Applicant criteria: Must be employed for (over) three months (based on the bonus offering date) 2. For those who have served less than one year, the calculation of the bonus is the percentage of that year's working days * bonus amount, and round it up to the next hundred 3. For those reinstatement employees from leave without pay, the calculation of the bonus is the percentage of that year's working days * bonus amount, and round it up to the next hundred
	Holiday gifts for Lunar New Year, Dragon Boat Festival, and Moon Festival	600/person	<ol style="list-style-type: none"> 1. Applicant criteria: Must be in-service on the day the gift is distributed
2	Labor Day Bonus	1,000/person	<ol style="list-style-type: none"> 1. Applicant criteria: Must be employed for (over) three months (based on the bonus offering date) 2. For those who have served less than one year, the calculation of the bonus is the percentage of that year's working days * bonus amount, and round it up to the next hundred 3. For those reinstatement employees from leave without pay, the calculation of the bonus is the percentage of that year's working days * bonus amount, and round it up to the next hundred
3	Birthday Bonus	1,600/person	<ol style="list-style-type: none"> 1. Applicant criteria: Must be employed for (over) three months
4	Wedding Bonus	3,000/person	<ol style="list-style-type: none"> 1. Applicant criteria: Must be employed for (over) three months 2. Application period: Within three months from the date of marriage registration 3. Application document: A wedding invitation, household certificate, or other certified documents 4. Application restriction: Apply once only

	Benefits	Amount (NTD)	Criteria
5	Maternity Bonus	3,600/person	<ol style="list-style-type: none"> 1. Applicant criteria: Must be employed for (over) three months; applicable to the situation when she or that person's spouse gave birth 2. Application period: Within three months from the fact occurred 3. Application document: A copy of the birth certificate 4. Multiple birth bonus: Maximum issued as twins: NTD 7,200
6	Consolation Money for Hospitalization of Occupational Accidents	4,000/count	<ol style="list-style-type: none"> 1. Applicant criteria: Any hospitalization incident of occupational accidents that happened since the employee's first working day 2. Bonus for hospitalization of occupational accidents is NTD 2,000 3. he amount of the consolation gift for hospitalization of occupational accidents is NTD 2,000; please claim with a receipt
	Consolation Money for Hospitalization of General Accidents	3,200/count	<ol style="list-style-type: none"> 1. Applicant criteria: Any hospitalization incident of general accidents that happened since the employee's first working day 2. Bonus for hospitalization of general accidents is NTD 2,000 3. he amount of the consolation gift for hospitalization of general accidents is NTD 1,200; please claim with a receipt
	Funeral Grant	20,000/person	<ol style="list-style-type: none"> 1. A funeral grant during employment
7	Employee Birthday Party Allowance	200/person	<ol style="list-style-type: none"> 1. Event time: Once bimonthly (odd months) 2. Event organizer: the Management Department: the organizer should apply for the birthday party budget based on the number of employees on that month and spend within the budget
8	Company Trip Allowance	3,000/person	<ol style="list-style-type: none"> 1. Event time: Annually 2. Event organizer: the Management Department: the organizer should apply for the company trip budget based on the number of employees on that month and spend within the budget 3. Participant restrictions: Employees can bring companions to participate at their own expense, yet the companions are limited to family members only (employees' parents, spouses, or children)
9	Year-end Party Allowance	5,000/person	<ol style="list-style-type: none"> 1. Event time: Annually before the lunar new year 2. Event organizer: the Management Department: the organizer should apply for the year-end party budget based on the number of employees on that month, including meal, activity, and lucky draw allowances, and spend within the budget 3. Participant restrictions: Employees can bring companions to participate in the party, yet the companions are limited to family members only (employees' parents, spouses, or children)

3.3.2 Minimum Notice Periods regarding Operational Changes

Concerning major operational changes or alterations in labor conditions that might cause damages or potentially damage to employee rights, the company and employees can discuss these topics through diverse, transparent communication channels like monthly mobilization activities or quarterly labor-management conferences. For any operational changes that might influence employees, the company shall notify in advance under the regulation, assuring both sides' interests, enhancing the trust and reciprocity relationship, building smooth communication, and creating a labor-friendly working environment.

3.3.3 Occupational Safety and Health Management System

Being a construction and development corporation, apart from assuring employees' safety and health, Core Pacific Development Corporation 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 Core Pacific Development Corporation Development, and all related staff should follow it strictly.

As of the end of 2022, the statistics of occupational safety and health are as follows:

The number of employees in 2022 (by December 31st) is 24 males and 22 females; no occupational injuries occurred in 2022.

Statistical Item / Gender	Male(24)	Female(22)	Total
Total Working Hours (Hours)	38,400	35,200	73,600
Total Workdays	4,800	4,400	9,200
The Total Number of Recordable Work-related Incidents	0	0	0
Recordable Incident Rate (TRIR)	0	0	0
The Number of Occupational Disease Cases	0	0	0
Occupational Disease Rate (ODR)	0	0	0
Disabling Injury Frequency Rate (FR)	0	0	0
Lost Workday Rate (LWR)	0	0	0
Absence Rate (AR)	1%	3%	4%
Number of Fatal Work Injuries	0	0	0
Fatal Work Injury Rate	0	0	0
Severe Occupational Injuries (exclude fatalities)	0	0	0

1. Absence Rate (AR) : $(\text{Absence Days}/\text{Total Workdays}) \times 100\%$, 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.
2. Injury Rate: Measures the percentage of the total number of individuals injured (including occupational diseases, occupational disabilities, and fatalities) due to operations in relation to the total number of employees.

2022 Month	Total Workforce	Total Person-work Hours	The Total Number of Recordable Work-related Incidents	Total Number of Workers who Completed "Occupational Safety Health Training"	Total Number of People with Disabling Injuries	Workdays Lost due to Disabling Injuries	Disabling Injury Frequency Rate (FR)	Severity Rate (SR)
1	271	2168	0	22	0	0		
2	542	4336	0	24	0	0		
3	475	3800	0	24	0	0		
4	375	3000	0	24	0	0		
5	544	4352	0	40	0	0		
6	593	4744	0	40	0	0		
7	842	6736	0	50	0	0		
8	933	7464	0	60	0	0		
9	810	6480	0	60	0	0		
10	1249	9992	0	60	0	0		
11	1917	15336	0	80	0	0		
12	1900	15200	0	80	0	0		
Total	10451	83608	0	564	0	0	0	0

1. Work Injury Incidents (Count): Record the total work injury incidents defined as cases of death, days of incapacity to work, work with restricted or transferred duties, requiring medical services other than first aid, or loss of consciousness.
2. Disabling Injury Frequency Rate (FR): The Disabling Injury Frequency Rate (FR) = $(\text{Number of Lost Work Time Injuries} / \text{Total Work Hours}) \times 1,000,000$. This represents the number of lost work time injuries per million person-hours worked, where injuries resulting in death, permanent disabilities, or a minimum loss of 24 hours, 1 day, or 1 full shift of work time are considered.
3. Disabling Injury Severity Rate (SR): The Disabling Injury Severity Rate (SR) = $(\text{Total Lost Work Days Due to Injuries} / \text{Total Work Hours}) \times 1,000,000$. This calculates the severity rate of disabling injuries per million work hours, considering the total lost work days due to disabling injuries.

3.3.4 Occupational Health Services

The company's most valuable asset is its personnel. Only by providing a healthy and labor-friendly working environment could the company assure its employees' physical and mental health; thus, Core Pacific Development regularly provides annual checkups. Any employees who fulfill the criterion (passed a probation period by the end of the previous year) could participate in the program. Employees with different job levels can receive various health checkups based on the assigned budget; we also encourage our employees to consider their health conditions and select relevant optional health examinations. In 2022, the total number of employees who fulfilled the criterion was 14, and the number of employees who participated in the annual checkups was also 14, achieving a 100% participation rate.

Job Level	Checkup Allowance
Assistant Managers or below	4,000/person
Managers/Senior Manager	10,000/person
Vice President or above	15,000/person

3.3.5 Labor Training for Occupational Safety and Health

To achieve the goals of zero disasters and hazard prevention at the workplace, ensuring construction workers' life and health, and implementing various items on the occupational health and safety management system and self-inspection, all relevant personnel should confirm that they have a certificate of occupational safety and health before starting a construction project. Meanwhile, the appropriate personnel should plan and organize occupational safety and health education and training for new and existing employees or before any modifications, ensuring the workers fully understand the safety and health conditions and potential risks of the operation before conducting the process. Core Pacific Development further prepares a 《Workplace Occupational Safety and Health Manual》, focusing on prevention training and creating various training content and norms for different job positions.

Newcomers	Irregularly hold safety and health education training for newcomers (including foreign workers) and existing employees (including foreign workers) before any process changes and keep records for future reference.
Site Engineer	On behalf of the person in charge of a workplace to execute management tasks, installation, and maintenance of the area, assist in automatic checks, operate safety facilities, handle the assess control and safety observation of contractors and dangerous machinery, support personnel training, and promote hazard notifications.
Construction Workers	Must complete at least six-hour occupational safety and health education and training before starting.
Contractors	Should sign an affidavit of general occupational safety and health training course.
Regulation of Labelling and Hazard Communication of Hazardous Chemicals	The company should provide relevant control measures to prevent occupational disasters, such as offering education and training, preparing an inventory of hazardous chemicals, updating safety data sheets to workers on the possible exposure or usage of hazardous chemicals, and labeling hazardous chemicals.

On the other hand, according to 《The Management Regulations of Environmental Protection and Occupational Safety and Health》, the education and training provided by suppliers or contractors should be compliant with Acts 18, 19, and 20, which are :

- Act 18: Contractors are required to hold essential safety and health training for the workers who will enter the construction site and submit a copy of the “records of training” and a signed “Discipline Affidavit of Contractors on Labor Safety and Health Training” by the workers to the workstation for future reference.
- Act 19: For those incapable of providing such training, the workstation should accept the contractor’s request and assist in holding relevant education.
- Act 20: For those who failed to complete the Acts mentioned above and prepare labor insurance, occupational safety and health training, and the signed Discipline Affidavit of Contractors on Labor Safety and Health Training, the workstation shall not issue an identification; workers without identification are not allowed to enter the construction site.

Those who violate the regulations of education and training will receive a penalty accordingly, which is illustrated as follows:

Item	Content	Unit	Amount
Education and Training	Employers failed to provide newcomers and foreign workers with all necessary occupational safety and health education and training in advance for performing duties and preventing accidents with records.	Per person	NTD 6,000
	Employers failed to provide specified operation personnel (including template bracing, trench bracing, excavation of tunnels or such, lining of tunnels or such, scaffolds assembly, skeleton steel erecting, roofing operations, hypoxia operations, and slinging operations) with relevant occupational safety and health education and training.	Per person	NTD 6,000
	Employers failed to assign supervisors for harmful operations (such as organic solvent, lead, tetra-alkyl lead, hypoxia, specified chemical substance, dusty, high-pressure chamber, and diving)	Per person	NTD 6,000
	Employers failed to provide the necessary education and training with records required by other regulations.	Per person	NTD 6,000

Core Pacific Development did not encounter major violation issues in 2022. Meanwhile, we have defined a criterion of major violation as “any major damage or occupational disasters defined in Article 37 of Occupational Safety and Health Act—accidents involving death, causing injuries to three people or more, and causing injuries to one person or more that require hospitalization.” The immediate emergency procedure should be “notifying a labor inspection agency within eight hours of the occurrence, the employers shall not disturb or damage the accident site, and the person in charge of the workplace or relevant personnel should notify immediately to initiate emergency response measures.”



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

Core Pacific Development is dedicated to creating the economic value of sustainable growth and mutual benefits for stakeholders; therefore, the company has invested in green development to fulfill the trend of sustainable financial markets and fostered the growth of green investment. Moreover, with our CEO's determination to sustainable development, we have engaged in green banking, taking ESG as the development cores, assisting our future tenants to achieve our ESG goals, and creating a sustainable ecosphere.

4.1.1 Green Finance

The Core Pacific Development's asset planning and design foundation is EEWB Green Building Label, comprehensively creating thriving and healthy buildings and spaces. We have further adopted GRESB rating as our ESG goal, providing our future tenants and enterprises with a brand-new green building space; meanwhile, our tenants can benefit from various relevant businesses fully developed and planned by our Core Pacific Development, such as financial banking, to conduct necessary sustainable finance cooperation.

4.2 Risk Management

Core Pacific Development has obtained the ISO 14001: environmental management system certification, and we will review the process yearly and renew the certification regularly. Meanwhile, we employ the GRI 3 international standards and frameworks to process our risk management mechanism and invite stakeholders to identify the positive, negative, and potential risks caused by selected material issues, assisting relevant authorities of the company to implement EGS risk management goals and policy-making.

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	1. Decisions influence annual budgets, sales performance, mergers and acquisitions, and punishments significantly	1. Board meeting mechanism: the board of directors is in charge of holding the meeting, supervising and deciding investment directions, budgets, sales performance, and punishments	• Board of Directors

Risk Types	Risk Content	Coping Policies	Competent Authority
Decision Risks	2. The feasibility of annual strategies and operational goals under the market mechanism	2. 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 3. Assemble business management meetings to review the control points of business indicators 4. Joint venture partnerships are inevitable trends; we should overcome opposition, make cooperation, and head toward international markets	<ul style="list-style-type: none"> General Manager Management Department Finance Department
Financial Risks	1. The profit impact of interest and exchange rate changes and inflation situations and the future coping measures 2. The sale impact of critical policy and law changes domestically and internationally and the future coping measures 3. The primary reasons for profit and loss and the future coping measures	1. Proactively control banking credits and ensure the changes of benchmark interest rate to reduce financing costs 2. 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 3. 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	<ul style="list-style-type: none"> Board of Directors General Manager General Manager's Office Management Department Finance Department
Moral Hazard	1. Bribery, corruption, fraud, political donation, executive compensation, and fiduciary duty	1. Conduct irregular surveys/meetings to investigate corruption or political donation behaviors 2. Set an integrity reporting channel to review risk cases 3. Adopt the compensation survey from a third party to evaluate the rationality of executive compensation 4. Conduct property assessment irregularly	<ul style="list-style-type: none"> Board of Directors General Manager's Office Management Department

Governance Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Supply Chain Risks	<ol style="list-style-type: none"> Supply chains may be disrupted and cause delays or overdue production Cost increase Encounter operational issues and cause damage to reputation 	<ol style="list-style-type: none"> Multiple procurement channels to spread risks, avoiding relying on specific suppliers or contractors excessively to reduce monopoly and labor shortage Evaluate the supplier or contractor’s manufacturing and working capacity, supply channels, delivering methods, and integrity when contracting out a task Discuss alternative or second source plans with architects or business owners to cope with material or labor shortage Become strategic alliances with suppliers or contractors to prepare emergency responses for material or labor shortage Request contractors or business owners for additional construction periods officially when facing systematic risks Keep improving company reputation and image stably through ESG events to increase case opportunities and profit 	<ul style="list-style-type: none"> Board of Directors General Manager General Manager’s Office Management Department Finance Department Engineering Management Department Sales Department
Information Risks	<ol style="list-style-type: none"> Crisis management in computer virus attacks, hacking, data corruption, database errors, and data or privacy leakage 	<ol style="list-style-type: none"> Strengthen information security education to enhance employees’ relevant awareness Regularly check firework functions to ensure antivirus safety without function shutdowns Build off-site backup systems to prevent various errors 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 All employees involved in data and personal information must sign a non-disclosure agreement and have the obligation of confidentiality 	<ul style="list-style-type: none"> General Manager’s Office Management Department
Operational Risks	<ol style="list-style-type: none"> Schedule risk management in projects Budget management in projects The sign and confirmation management of new technology evaluation and technicians in projects Quality control in projects 	<ol style="list-style-type: none"> 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 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 Employ technicians and consultants to evaluate the projects’ construction safety and feasibility of new green technology and methods 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 Cultivate the engineers above a certain level to be the seeds, reinforcing the on-site quality control Foster the experience and technology transfer of technicians and consultants 	<ul style="list-style-type: none"> Board of Directors General Manager’s Office Management Department Development Department Engineering Management Department Sales Department Finance Department

Environmental Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Environmental Risks of Construction	1. The air, noise, dust, sewage, and construction waste pollution produced from the construction site	1. 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 2. To lower air pollution and wastewater discharge, we utilize low-noise construction machinery, bare soil cover, ground sprinklers, and waste reduction and recycling 3. Check pollution status regularly to control the on-site environmental quality effectively 4. Pile scrap and wasteland separately to increase the wasteland recycling rate	<ul style="list-style-type: none"> Board of Directors General Manager's Office Engineering Management Department
Green Risks	1. The market pays more attention to green products 2. The change in design and supply chain will increase material and construction costs	1. 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 2. Stipulate "the code of conduct for suppliers and contractors" in contracts and require both sides to comply with the norms 3. Utilize green designs, such as green buildings and WELL Building, to strengthen product advantages	<ul style="list-style-type: none"> General Manager General Manager's Office Management Department Engineering Management Department

Social Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Labor Safety Risks	1. Labor health and safety management 2. Contractors and suppliers' health and safety	1. Set 《Employee Health and Well-being Program》 to assure employee health and safety 2. Monitor the workplace accident data at the office and the construction site 3. Irregularly provide labor health and occupational safety training to increase staff's professional knowledge and reduce the chance of emergency or damage	<ul style="list-style-type: none"> General Manager Management Department Engineering Management Department
Community Health and Safety	1. Community impact during construction, such as air, noise, and water pollution and pedestrian safety	1. Identify risks and influenced groups during the planning period and set and implement risk mitigation plans 2. Monitor and analyze data during the construction period 3. Improve harmonious community development, maintain excellent communication, care for the community proactively, and offer a platform or hotline for community hazards	<ul style="list-style-type: none"> General Manager Management Department Engineering Management Department

Risk Types	Risk Content	Coping Policies	Competent Authority
Labor Rights Risks	1. Human rights protection and prohibition of child labor 2. Compulsory or forced labor 3. Employee dedication 4. Employee health and well-being 5. Tolerance and diversity 6. Labor standards and working conditions	1. Enhance the harmonious development of labor relations internally and external relationships to shape excellent corporate culture and employee value 2. 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 3. Establish employee appeal and gender equality channels or platforms 4. Comply with labor laws, create a harmonious and fair workplace for employees, protect employee rights, and retain talents to maintain a stable corporate development 5. Conduct employee satisfaction surveys to obtain employee feedback regarding working conditions, environments, and systems	<ul style="list-style-type: none"> General Manager Management Department Engineering Management Department

Other Risk Assessment

Risk Types	Risk Content	Coping Policies	Competent Authority
Pandemic Risks	1. COVID-19	1. 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 2. Reduce large gatherings; hold video conferences remotely 3. Consider video or online courses first when needing to provide internal training 4. Try work from home plans in groups 5. Prepare sufficient medial masks for colleagues when necessary	<ul style="list-style-type: none"> General Manager Management Department Engineering Management Department
	1. Supply chain disruption due to border control	1. 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 2. 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	<ul style="list-style-type: none"> General Manager Management Department
Project Delay	1. Project delay caused by mismanagement	1. The company should require contractors and suppliers to work within the schedule and comply with the EGS management checking points described in the contract before bidding or signing a contract. 2. When a delay happens that the cause is attributable to the contractor (the service provider), the progress is delayed by over 5%, and the contractor fails to improve within a limited time after receiving a notice from the contract owner, the contract owner may suspend the contract payment until such circumstances disappear.	<ul style="list-style-type: none"> Engineering Management Department Division of Purchasing and Contracting

Climate Change Risk Assessment

This year, the company takes the framework and index developed by the Task Force on Climate-Related Financial Disclosures (TCFD) to review our climate change risk assessment and identify the transitional and physical risks. The details and corresponding policies are listed as follows:

Risk Types	Risk Content		Coping Policies	Competent Authority
Transitional Risks	Techniques			
	Selecting low-emitting alternatives to existing products and services	<ol style="list-style-type: none"> To present low-carbon buildings, we aim to select low-emitting materials; however, such materials cost higher than traditional ones and will be reflected in rents or selling prices, lowering consumers' demand for our products. 	<ol style="list-style-type: none"> We have specially designed the building balconies to accommodate trees three meters in height to fulfill the goal of low-carbon building, achieving the spirit of "growing trees on high floors for carbon dioxide absorption and heat resistance. As we aim to fulfill the concepts of green, low-carbon, and healthy buildings that are different from traditional buildings, we plan to purchase low-emitting construction materials and present innovative designs. 	<ul style="list-style-type: none"> Planning and Design Department Division of Purchasing and Contracting
	The transition cost of low-emitting technology	<ol style="list-style-type: none"> As the low supply and high cost of innovative low-carbon designs and techniques, the finalized project had to go through several discussions and simulations, which is a time-consuming and high labor cost process. 	<ol style="list-style-type: none"> We will invite experts to provide professional advice during discussions to save time. 	<ul style="list-style-type: none"> Planning and Design Department Finance Department
	Markets			
	Changes in customer behaviors	<ol style="list-style-type: none"> Consumers' demands for green and low-carbon buildings have increased, changing the original design and causing higher costs. 	<ol style="list-style-type: none"> Asset repricing to cope with consumers' demands for green and low-carbon buildings. 	<ul style="list-style-type: none"> Planning and Design Department Finance Department
	The cost increase of raw materials	<ol style="list-style-type: none"> Low-carbon construction materials are primarily imported, causing higher material costs. Possible changes in energy policies may raise electricity prices; otherwise, we may need to apply for renewable energy certificates or use electricity generated from renewable energy to achieve carbon neutrality, which will cause higher operating costs. Because of the higher low-carbon materials, if the circumstance is that consumers' demands remain still, which will result in reduced profits. The rising costs of raw materials will be reflected in asset prices, causing higher pricing. 	<ol style="list-style-type: none"> Plan to primarily use domestic low-carbon materials for lowering costs and reducing carbon footprint. Plan to use renewable energy in advance to lower future operating costs. Cooperate with the finance industry to deliver a "Green Banking Program for Consumers," reducing customers' purchase costs, relieving their burdens, and increasing their willingness to purchase. 	<ul style="list-style-type: none"> Procurement and Contracting Department Planning and Design Department Business Department Finance Department
	Reputations			
A shift in consumer preferences	<ol style="list-style-type: none"> If buildings fail to fulfill consumers' preferences, it may result in lower demand; consequently, the below-expectation sales will cause lower profits. 	<ol style="list-style-type: none"> The current design is heading toward green and low-carbon buildings; our direction is expected to fulfill consumers' future demands. 	<ul style="list-style-type: none"> Planning and Design Department 	
Physical Risks	Short-term Risks			
	Tropical cyclones (Typhoons)	<ol style="list-style-type: none"> May delay the project if impacted during the construction. Use high-coefficient windows to prevent damage caused by strong winds, which will increase material costs. Use high-standard drainage systems to prevent flooding caused by the torrential rain brought by typhoons, resulting in higher design and planning costs. 	<ol style="list-style-type: none"> We have estimated the possible influences of current construction plans; for situations beyond expectations, we will officially propose to our contractors and suppliers to extend the construction duration and compensate for the lost time. Reflect the material and design costs in asset prices 	<ul style="list-style-type: none"> Engineering Department Planning and Design Department
	Earthquakes	<ol style="list-style-type: none"> With the higher and stronger earthquake frequencies, we must select materials with higher seismic coefficients, resulting in higher costs. Higher design, planning, and personnel costs in applying for structural accreditation 	<ol style="list-style-type: none"> Reflect the material and design costs in asset prices 	<ul style="list-style-type: none"> Planning and Design Department



5 Environmental Protection

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

To head toward zero-carbon buildings, in the beginning, Core Pacific Development takes the Advancing Net Zero program proposed by the World Green Building Council as a core, advocating for halving emissions produced by the building and construction sector by 2030 and totally decarbonizing by 2050. To achieve this goal, we have been adjusting the material selection and design planning of Core Pacific Plaza; the project adopts low energy-consumption and water-saving designs, plans to use renewable energy, introduces the certification systems of International WELL Building Standard and EEWH Green Building, expecting to do our best in contributing to the goal of net zero by 2050.

5.1.1 The Use of Renewable Energy

The entire globe has been working on mitigating the greenhouse effect, and the development of renewable energy has been a long-term trend, which is no longer a merely beneficial investment but an application that could guard energy and environmental protection as well as reduce the emission of greenhouse gases. While applying this concept in construction has become a concrete action to reaching net zero buildings, the benefits cannot be underestimated! Thus, in our construction project, we have designed solar photovoltaic power generation equipment on the roof of the building with an area of up to 595.2 square meters, which accounts for 5.5% of the total gross floor area and is superior to the norms of the Taipei City Green Building Self-Government Ordinance.

5.2 Environment Goodwill

Core Pacific Development Corporation 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.

5.3 Emission and Reduction of Greenhouse Gases

In response to the 2050 net zero transformation, people in the architecture industry tend to overlook buildings' embodied carbon when defining industrial transformation strategies. In fact, embodied carbon has accounted for 38% of the global total greenhouse gas emissions; the strategy developed in the Climate Change Response Act also aims to reduce and manage the emission purposes of greenhouse gases. Nevertheless, using low-carbon and renewable energy is indispensable in the construction sector.

Core Pacific Development has set its carbon reduction goals to head toward the plan of net zero buildings. The company expects to implement our energy-saving policies and introduce ISO 14064-1:2018, the Specification with Guidance of Greenhouse Gases, and the examining scope covers the overall energy consumption of Core Pacific Development's offices in Taipei. In 2024, we aspire to include our construction sites in the scope of carbon footprint verification to map a comprehensive energy resource management goal. On the other hand, regarding the Core Pacific Plaza project, the company also sets its short-, mid-, and long-term goals, which are design and planning, construction, and operation stages. The carbon reduction strategies in each stage are as follows:

Short-term	Design and Planning Stage 2022-2023	<ol style="list-style-type: none"> 1. Adopt steel construction, glass curtain wall systems, and drywall partition systems; 2. We plan to utilize drywall partition systems for the interior walls (indoor) of this project; 3. All equipment on the roof layer is supported by the suspended structure to separate them from the roof membrane, allowing workers to replace equipment without damaging the roof membrane; 4. Employ exposed conduits for water supply channels, drainage systems, rainwater pipes, and air conditioning piping, allowing workers to damage the interior design when replacing the equipment without breaking the structures; 5. Use LED and T5 high-efficiency lights to reduce power consumption; 6. Design excellent zoned control with induction lamps; 7. Offices adopt lighting with anti-glare grilles and high-reflection coating; 8. Over 50% of the roof or wall areas have no plate materials.
Mid-term	Construction Stage 2024-2025	<ol style="list-style-type: none"> 1. Use automated construction machinery with a carbon emission monitoring system; 2. Select equipment with a high-efficiency energy label or Green Label; 3. The reduction, reuse, and control of construction waste; 4. Implement excellent material management to avoid wasting; 5. Environmental protection measures; 6. Effectively use energy resources and conduct in-depth auditing on relevant items.
Long-term	Operation Stage 2026-	<ol style="list-style-type: none"> 1. Partly employ electricity generated from renewable energy; 2. Apply for renewable energy certificates to achieve the area's carbon neutrality; 3. Select high-efficiency energy label or Green Label equipment (such as toilets, urinals, and faucets) that meet energy-saving and carbon reduction standards; 4. Install smart water meters to monitor water usage; 5. Create open areas for ventilation and design balconies for growing trees to reduce the use of air conditioning.

5.4 Waste Management

Core Pacific Development divided the practical act of waste management into two areas: offices and construction sites. Firstly, the company provides a clean and comfortable working environment for employees to work at their offices; employees are expected to implement energy-saving actions and do waste sorting properly to maintain the workplace. Furthermore, we have outsourced “CKS Mansions Management Services Co., Ltd.” to be in charge of the office cleaning and relevant services. On the other hand, we care about the safety and hygienic quality of our construction sites because these will directly influence the construction workers and neighboring residents; therefore, we pay additional attention to waste management on our construction sites. In the second demolition in 2022, Core Pacific Development signed an 《engineering contract》 with Taiwan Kumagai Co., Ltd., explicitly explaining the details of waste management. We aspire to reduce the construction impact on the environment and personnel to the lowest. In case of any violation, we will respond to the issue accordingly. The waste management details in the contract are as follows:

Article 22 Site Cleaning

1. During the demolition process, the contractor (Taiwan Kumagai) shall promptly clean up all waste, trash, and unnecessary or unqualified materials, scaffolds, tools, and other equipment on the site and nearby roads to ensure the site's safety and cleanliness. When completing the process, the contractor should tidy up the scrap and sundries on the site and nearby roads, including the waste areas caused by the contractor, before the acceptance check, and the contractor shall bear the necessary cleaning expenses.
2. The contractor shall remove all equipment and unused temporary materials on the site within the agreed period. The contract owner may suspend the final payment before the contractor completes this finalized step.

Article 28 The Safety, Health, and Environmental Protection of Construction Sites

1. The contractor shall propose a construction safety and environmental protection plan and start the process after receiving approval from the contract owner.
2. To process the work, The contractor shall follow the relevant labor safety and environmental protection regulations described in the Occupational Safety and Health Act and the Construction Safety and Health Standard. Suppose the contractor violates the above regulations and encounters a risk of major disasters and still fails to perform the obligations after receiving a written reminder from the contract owner; in that case, the contract owner may suspend the payment until such circumstances disappear, terminate the contract, or give a penalty accordingly.
3. If the contractor causes incidents of occupational safety, health, environmental protection, or public safety on the site of the contract owner, the contractor shall bear all the compensation and legal responsibilities. If a penalty or compensation is paid in the name of the contract owner, the contract owner shall deduct the amount from the contractor's payments or retention money; the contract owner shall further request the contractor to pay for the insufficient amount, if any, and the contractor shall not object to the request.

5.5 Resilient Building Design

Core Pacific Plaza not only sets the highest green, healthy, and seismic building levels as a goal but also is dedicated to becoming an everlasting sustainable landmark in the world. Hence, we have been seeking ideal construction materials and designs from the planning process to complete this goal; currently, the plan is divided into three parts based on the construction structures :

1. Main building structure: Adopt steel construction, glass curtain wall systems, and drywall partition systems to reduce waste and the production of carbon dioxide; employ exposed conduits for water supply channels, drainage systems, rainwater pipes, and air conditioning piping, allowing workers to avoid damaging the main building structure when replacing the equipment in the future as well as saving repair costs and reducing waste.
2. Interior space: We aim to utilize over 75% of green building materials for the ceilings, walls, and floors.
3. Sanitary equipment: All toilets, urinals, faucets, and sprinkler irrigation systems should meet the standards of water efficiency or water-saving labels. Meanwhile, we have also designed a rainwater harvesting tank to collect up to 1,500 tons of rainwater and installed smart water meters to monitor water usage.

5.6 Noise Control

Noise control is a core issue our stakeholders care about most. Core Pacific Plaza is classified as the Noise Control Area III (Songshan District 2), and we will strictly be compliant with the regulations during the development stage to monitor the anti-seismic conditions, damage to adjacent buildings, and noise control. Moreover, during the construction stage, we will cooperate with the Taipei Professional Civil Engineers Association to assist in the current condition assessment of the Taiwan Railways Administration and the Taiwan High Speed Rail facilities and adjacent buildings. During the entire construction, we will also evaluate and audit the condition regularly to ensure the facilities and buildings' safety, assuring that every inch of our land use is compliant with the law, respects the rights and interests of our neighborhood and nearby communities to secure their living quality, and maximize the profit for our stakeholders. When encountering possible adverse impacts on the company, Core Pacific Development would follow the below remedy procedure :

1. Receive complaints: When receiving a complaint call or a visit from local residents, the person in charge shall record their requests and contact information;
2. Check whether the claim is true: Notify related units about the situation and check whether the claim is true or check in person if necessary;
3. Handle and control accurately: When confirming the complaint is true, the person in charge shall request relevant units to improve immediately;
4. Record, review, and improve: The person in charge shall respond to the complainant with the improvement result and review the process for future enhancement. The improvement records will be a reference for subsequent response processes. Please refer to the 《Enterprise Code of Conduct》 and 《Stakeholder Communication and Grievance Procedures》 for the details of identification and complaint procedures.

A photograph of a business meeting in progress. Several people are seated around a table, engaged in discussion. One person in the foreground is wearing a dark suit and talking on a red mobile phone. Another person next to them is wearing a light-colored shirt. In the background, a laptop is open on the table, and another person is visible. The overall atmosphere is professional and collaborative.

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 implement a cooperation mechanism of sustainability and inclusion, Core Pacific Development not only establishes relevant principles regarding sustainable land development and acquisition to ensure the construction site quality but also creates an assessment mechanism to select responsible suppliers and contractors. Meanwhile, we strictly control our construction material and engineering quality to avoid using construction techniques with high-carbon emissions, seeking various plants suitable for reducing carbon emissions and setting the quality management policies of our construction into the core focus.

6.2 Mutual Prosperity

Apart from passing ISO 14001, Core Pacific Development also guides our suppliers and contractors to obtain relevant ISO certifications to achieve the goal of mutual prosperity in the industry.

We assist our suppliers and partners in providing sustainable products and services, developing close partnerships with those suppliers that pay attention to sustainable development.

6.2.1 Supplier Management

Core Pacific Development has established a comprehensive supplier assessment system; we set corresponding selection methods and filter and selection procedures for different types of suppliers, expecting all cooperated suppliers and contractors, including designers, architects, outsourced consultants, and constructors, to join the implementation of sustainable development.

Apart from setting a strict contractor selection mechanism, we have also developed the 《Supplier and Contractor Code of Conduct》 for contractors to follow. Meanwhile, based on the regulations in the 《Contractor ESG Review Guidelines》, we will spot-check and audit irregularly to ensure that our contractors correctly follow the guidelines and conduct the agreed sustainable policies.

1. Design and Planning Team :
 - (1) Types: Architects, designers, planning consultancy
 - (2) Selection Criteria: Considering case types, targeted customers, and product design adequacy, we will evaluate each team by market analysis, planning competence, and various elements.
2. New Construction Team :
 - (1) Types : Engineering consultants and constructors
 - (2) Selection Criteria : Construction quality and safety are critical elements, except for basic filtering, Core Pacific Development also evaluates these companies' financial status, construction plans, construction performance, and occupational safety performance in various stages.

3. Contractors of the media, advertisement installation, and other equipment :
 - (1) Types : The media, advertisement installation firms, and equipment engineering companies
 - (2) Selection Criteria : We will compare pricing, negotiate, and outsource based on the standard procurement procedure, selecting the teams with the most competitive pricing to provide products or services.

	Design and Planning Teams	Engineering Constructors	Media, Advertising, and Equipment Suppliers
Contractors	Architects Designers Planning Consultancy	Engineering Consultants Construction Companies	Media Advertising Engineering Firms Equipment Engineering Firms
Selection Items	<ol style="list-style-type: none"> 1. Market Analysis 2. Sales Performance 3. Product Planning and Proposal Presentation 4. Team Adaptability 5. Service Content and Quotation Comparison 6. ESG Self-assessment Results 	<ol style="list-style-type: none"> 1. Business Qualifications 2. Financial Conditions 3. Pricing Completeness and Rationality 4. Practical Project Experiences and Cases 5. Past Performance 6. Project Progress Management 7. ESG Principle Fulfilled Construction Plans 8. ESG Self-assessment Results 	<ol style="list-style-type: none"> 1. Market Analysis 2. Product Planning and Proposal Presentation 3. Team Adaptability 4. Service Content and Quotation Comparison 5. ESG Self-assessment Result

In the future, we will systematically request our new suppliers to sign the 《Supplier and Contractor Code of Conduct》 to implement sustainable management, become a responsible purchaser, and enhance sustainable risk control, and the signed ratio is planned to be:

- Short-term (2022 to 2023): 90%
- Mid-term (2024 to 2025): 95%
- Long-term (2026 and after): 100%

Supplier Types	Design and Planning Teams		Engineering and Construction Teams		Media and Advertising Teams	
	Expected	Actual	Expected	Actual	Expected	Actual
Numbers of Company	2	0	2	1	0	0
Signed Ratio	100%	0%	100%	50%	—	—

6.3 Multi-directional Communication

Core Pacific Development has provided multiple channels for communication to build a supplier supply chain of sustainable development cooperation, such as setting regular communication:

1. Regular business meetings and supplier visits;
2. Hold electronic bidding system training and bidding briefings for construction work;
3. Specifically provide labor safety and health education and training for various contractors;
4. Diverse communication via emails, phone calls, and meetings.

Create an open, smooth communication platform for tenants, suppliers, and customers, offering an effective appeal and inspection mechanism.

The appeal channels are as follows:

- Email : florasu@dydc.com.tw
- Phone : 02-8787-6999#7701
- Address : B1, No. 12, Dongxing Rd., Songshan Dist., Taipei City 105, Taiwan
- Appeal Site : https://www.dydc.com.tw/?page_id=14999

6.4 Policy-making of Sustainable Procurement

We particularly emphasize environmental and consumer-related issues; in addition to the basic demands, Core Pacific Development sets strict requirements for the supplied materials and services from our contractors. Furthermore, we create 《Material Selection Requirements of Development Projects》 to protect natural resources, increase recyclable materials, respond to climate change, and guard users' health in our buildings. Regarding material selection, we request our suppliers to provide as many products with lower carbon emissions as possible, lower power consumption, and lower environmental and health risks by showing environmental or health-friendly evidence, engaging sustainability into the procurement process and fulfilling the corporate requirements. We also expect to use materials made in Taiwan first, which will help us achieve the sustainable procurement goal.



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

The construction of Core Pacific Plaza has included seismic design, intelligent building certification, WELL building standard, Taiwan EEWB Green Building Label, and LEED standard from the United States in the design and planning stage to develop thriving communities, expecting to provide our residents of this construction with a comprehensive health space.

7.2 Community Development

The site selection priorities of this construction are high traffic accessibility and life functions, allowing us to build an assessment and monitoring process regarding community impact, engage in community activities, and develop decent communication with the local chief of the community and residents. We also aim to provide an interactive platform and participatory public space in our development projects, as well as adopt nearby parks. For example, Core Pacific Development proposed to adopt the Fusheng Park, located on the southwest side of the construction site, for 50 years in 2021, and the proposal received approval from the competent authority (Taipei City Government) in December of the same year. Additionally, Core Pacific Development proposed in the next year (2022) to adopt public sidewalks on the east, south, and north side of the construction site; apart from maintaining the consistency of the surrounding landscape effectively to enrich the cityscape, this action reserves sufficient clean and broad space and traffic flow for passersby. We will also add accessible ramps, offering passersby smoother traffic and a barrier-free environment.

7.2.1 Social Engagement Activities

I'm Santa Event

Christmas in December is one of the most expected days among kids; many have told Santa Claus their wishes and counted down for Christmas Eve to come. However, some children in society find making wishes unattainable due to their families' economic factors. Core Pacific Development pays attention to this social issue and aspires to send the warmth and love of Christmas to rural areas, helping kids make their Christmas wishes come true.

In December 2022, Core Pacific Development invited Siou Tan Elementary School in Tuku Township, Yunlin County, to hold the I'm Santa Christmas Event. During the event, we encouraged the children to write down their Christmas wishes; our colleagues worked as Santa Claus to help make kids' wishes come true. In sum, 20 employees of Core Pacific Development participated in this activity and sent 18 gifts. After receiving the presents, the students also sent us their appreciation in handwritten cards. Seeing the children's smiles and reading their cards warmed our hearts genuinely!



▲ The I'm Santa Event in December 2022, held by Core Pacific Development and Siou Tan Elementary School in Tuku Township, Yunlin



▲ The certificate of Appreciation of I'm Santa and the handwritten cards prepared by the kids of Siou Tan Elementary School

Essay and Painting Contest of "Love the Earth by Saving Energy and Reducing Carbon Dioxide, Creating a Better Sustainable Environment"

To encourage students to save energy, show their care and action for the environment proactively, and implement energy-saving and environmental protection acts practically, the call for submission of the 2022 Essay and Painting Contest of "Love the Earth by Saving Energy and Reducing Carbon Dioxide, Creating a Better Sustainable Environment" held by Core Pacific Group began in September 2022. This event was held by Ching-Jing Sheen Cultural and Educational Foundation and sponsored by BES Engineering Corporation, CPDC, and Core Pacific Development Corporation; the advisory organizations of this event are the Department of Education of the Taipei City Government, New Taipei City Government, Kaohsiung City Government, Tainan City Government, Taoyuan City Government, Miaoli County Government, and Yunlin and Nantou County Government. The contest topics focus on "Growing Trees for Carbon Reduction and Fighting against Global Warming," "Green Energy for Zero Pollution," "Love the Earth by Saving Energy and Reducing Carbon Dioxide, Creating a Better Sustainable Environment," and the 17 SDG goals announced by the United Nations. The event invited 71 junior high and elementary school students from eight cities and counties to participate in the contest for plentiful rewards. The Core Pacific Group promotes green transformation proactively; being a go-green pioneer for fostering the integration development between Taiwanese enterprises, the environment, and society, we profoundly understand the urgency of environmental issues, urging us to input massive resources to pursue the vision to go green. This event collected the group's resources and received tremendous government support. We aim to continue holding such activities to cultivate students' environmental and sustainable competency, expecting to contribute to environmental sustainability and net-zero society, fulfill the social responsibilities of corporate citizens, and exert our positive social influence.



▲ The award ceremony of the essay and painting contest of "Love the Earth by Saving Energy and Reducing Carbon Dioxide, Creating a Better Sustainable Environment"

▼ The painting contest entries of "Love the Earth by Saving Energy and Reducing Carbon Dioxide, Creating a Better Sustainable Environment"



An architectural rendering of a modern high-rise building, Core Pacific Plaza, featuring extensive vertical gardens on its facade. The building is set in an urban environment with other buildings and trees visible in the background. The sky is a clear, light blue.

8

Delivering Sustainability
Promise
- CORE PACIFIC PLAZA

Delivering Sustainability Promise – Core Pacific Plaza

■ Site Location	No. 148, Sec. 4, Bade Rd., Songshan Dist., Taipei City, Taiwan
■ Site Area	16,485 square meters
■ Total Floor Area	258,446 square meters
■ Design and Planning	
Architectural Aesthetics	C.Y.Lee and Partners Architects/Planners
Structural Design	King - Le Chang & Associates
Public Facility Aesthetics	Woods Bagot Asia Ltd.
■ Floor Plan	19 floors above the ground and 7 floors underground
■ Date of Completion	2026

- Space Layout
- Office Building
 - Commercial Package
 - Art Performance Space
 - Multifunctional Multimedia International Conference Center

- Certification Mark
- GRESB 5 Star rating
 - LEED Platinum Level
 - WELL Platinum Level
 - EEWB Diamond Level
 - Intelligent Building Diamond Level
 - Structure Accreditation Building

- Awards
- First Prize of the Chinese Architecture Golden Stone Award
 - Public Construction Golden Quality Award
 - International Property Awards (IPA) – 5-star Award in Best Mixed-use Development for Taiwan
 - IPA – Best Commercial High-rise Development for Taiwan

01 Core Pacific Plaza Inherits the Spirit of Tao Zhu, Implementing ESG Ideas

With our goal of coping with climate change, the design allows residents to grow trees on higher floors and builds a vertical forest, compensating insufficiencies of energy-saving and carbon reduction by absorbing more carbon dioxide to fight against global warming and contribute little by little to earth. We act rapidly to develop sustainability, expecting to leave the next generation with a wonderful environment for living and economy.

Core Pacific Plaza will become a second-to-none future commercial park that attracts talents, hoping to cultivate entry- and mid-level managers and recruit executives; thus, merely growing a tree is far from enough. As the saying goes, every great thing is nothing but a lot of little ones; only by promoting the idea of absorbing carbon dioxide to fight against global warming could we urge enterprises to implement ESG, growing more trees to compensate for the insufficiencies. Moreover, if the government could support this idea by growing more trees in public buildings, railways, and highways, we could have the number of trees in forests as in ancient times.



02 1 Five Star, 2 Platinum, and 2 Diamond

Core Pacific Plaza plans to obtain “1 five-star, 2 platinum, and 2 diamond-level” architecture-related certifications, which are GRESB 5-star rating (obtained in 2022), LEED Platinum Level, WELL Platinum Level, EEWB Diamond Level, Intelligent Building Diamond Level, and Structure Accreditation Building. Meanwhile, we can enhance performance and reduce operating costs by adopting technological property management.

GRESB Rating

GRESB is an organization dedicated to evaluating the ESG performance of global properties. Core Pacific Development is the first corporation to introduce the GRESB rating in Taiwan; our Core Pacific Plaza received a five-star GRESB award in 2022, winning the honor of “First in Taiwan, and the Second in Asia!”



LEED Platinum Level Certification

LEED certification is one of the most famous and credible green building rating systems, using nine rating categories: integrative process, location and transportation, sustainable sites, water efficiency, energy and atmosphere, material and resources, indoor environmental quality, innovation, and regional priority to grade the green building. Core Pacific Plaza aims to reach the platinum-level certification, inputting our efforts to reduce the negative impact caused by construction and the use of the building and contribute to the environment.



WELL Platinum Level Certification

The WELL certification is an abbreviation of the International WELL Building Institute, a building standard to evaluate residents’ health and well-being. The evaluation of a health building includes ten rating standards: air, water, nourishment, light, movement, thermal comfort, sound, materials, mind, and community. Core Pacific Plaza aims to reach the platinum-level certification by upholding the people-oriented design concept, hoping to foster safe, healthy, sustainable development for humankind, communities, and cities.



EEWH Diamond Level Certification

Taiwan has been working hard on heading to the 2050 net zero goal. According to the Green Building Standard updated in 2022 released by the Architecture and Building Research Institute of the Ministry of the Interior, a green building will be evaluated by nine indicators: biodiversity, greenery soil water retention, daily energy-saving, carbon dioxide reduction, waste reduction, indoor environment, water resource, improvement of sewage and trash. Core Pacific Plaza has implemented the concept of net zero building, aiming at diamond-level certification; to us, “Ecology, Energy-saving, Waste Reduction, and Health” is no longer a slogan.



Intelligent Building Diamond Level Certificate

An intelligent central controlling equipment will be installed in Core Pacific Plaza, monitoring various electromechanical systems, such as electricity, air conditioning, drainage, firefighting, lighting, and ventilation, linking all possible systems and equipment to tightly connect the relationships and create a people-oriented life and working environment that consists of features like safety, health, convenience, comfort, and energy-saving.



The eight indicators include integrated wiring, information communication, system integration, facility management, safety and disaster prevention, energy-saving management, health and comfort, and smart innovation; Core Pacific Plaza is expected to attain an intelligent building diamond-level certificate.

Structure Accreditation Building

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.



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

03 Awards

First Prize of the Chinese Architecture Golden Stone Award

The Chinese Architecture Golden Stone Award is the number one choice of the architecture industry in Taiwan; it is a professional and most indicative event with the longest history. In the post-COVID-19 era, the architecture sector pays even more attention to environmental and healthy sustainability, the applications of intelligent equipment, and the ingenuity of user-friendly design. The 2022 Golden Stone Award further selected "Health, Technology, and Sustainability" as the award topic. The design of Core Pacific Plaza not only combines health, technology, and sustainability but also plans comfortable and diverse spaces for various functions, expecting our future tenants and clients to enjoy the premium commercial area. As a result, our design philosophy has made Core Pacific Plaza win the first prize in the 30th Chinese Architecture Golden Stone Award – High-rise Buildings of Design and Planning in 2022!



Public Construction Golden Quality Award

The most authoritative architecture award in Taiwan that emphasizes "people-oriented spirit," leading architectural companies and constructors to create eco-friendly, energy-saving, carbon reduction, and healthy "green buildings and environments." The rigorous selection criteria give high appraisals to excellent architectural works, emphasizing that the submitted works should not only fulfill the features of "high safety, high comfort, and high functional" but also consider the character of "natural environmental protection" and "sustainable development." The construction of Core Pacific Plaza illustrates the impression of scattered terraced fields, vertical landscapes, and trees on balconies that fulfill the design philosophy of ESG green buildings, winning the 24th Golden Quality Award – High-rise Commercial Building of the Design and Planning Group in 2022. We have been inputting efforts into building a comfortable and healthy living environment, working hard to create a high-quality and content social atmosphere.



IPA

IPA is the most prestigious prize recognized as the "Oscar Award" in the property field and has been operating for nearly 30 years. The scope of the award is across all sectors of the industry, including developers, real estate, interior design, and architecture, with nine regions covering Asia Pacific, the United Kingdom, Europe, the United States, Canada, Africa, Arabia, the Caribbean, and Central and South America. The panel of judges from the awards includes experts with architectural-related backgrounds from all over the world. The functions of Core Pacific Plaza combine the humanities, commercial, and technology to operate and foster the connections between people. Such a design philosophy earned unanimous approval from the judges, winning the five-star honor of Best Mixed-Use Development in 2023; meanwhile, the design of growing trees on each floor and leisurely balconies won Best Commercial High-rise Development.



▲ The photo of the "IPA" ceremony

04 12 Major Highlights of the Sustainable Building

Core Pacific Plaza inherits the Spirit of Tao Zhu brought by the chairperson of the Core Pacific Group, Ching-Jing Sheen, leading by example to encourage charitable activities and merge ESG spirits into construction, uphold corporate sustainability, and build a future happiness office area with human-oriented philosophy. With the 12 unique highlights of Core Pacific Plaza, we expect to lead the industry in Taiwan heading toward the development of sustainable buildings, assist tenant firms in improving business images, attracting talent, and achieving the goal of corporate sustainability together.

1. The only downtown commercial park located at the center of the Taipei East and West Gateway Projects;
2. The only commercial area with nearly 10,000 square meters of ecological landscape park;
3. The only commercial park that received two IPA honors:
 - Five-star Best Mixed-use Development
 - Best Commercial High-rise Development
4. The only commercial park that will receive both LEED and WELL platinum certification
5. The only commercial office that received a five-star GRESB rating, providing tenant firms with the green banking program that can borrow a higher amount of loan with lower interest;
6. The only commercial park that consists of three floating hanging gardens;
7. The only commercial office that has a high ceiling lobby of 33 meters in height, introducing the concept of growing trees in the sky to indoor architectural planning;
8. The only high floor-area-ratio commercial building that consists of large-span and column-free indoor space;
9. The only ESG-fulfilled glass-curtain-wall commercial building that can grow trees on high-rise balconies;
10. The only building designed with shared leisurely space, Art Room, on each floor
11. The only multimedia international conference center that consists of ScreenX panoramic frames and IMAX equipment;
12. The only technology property management in the building that provides various value-added services, such as platforms of carbon trade, aggregated power purchase agreements, and investment.



9

Global Reporting Initiative Guideline Index

GRI全球報告倡議組織準則索引

GRI 2 : General Disclosures 2021

Disclosure item and number	GRI Headline	White Paper Chapter Index / The Future Execution Policy	Page
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	2-2	Entities included in the organization's sustainability reporting	About this White Paper
	2-3	Reporting period, frequency and contact point	About this White Paper
	2-4	Restatements of information	/
	2-5	External assurance	About this White Paper
Activities and workers	2-6	Activities, value chain and other business relationships	Core Pacific Development Introduction
	2-7	Employees	3.2 Employee Engagement 3.2.4 Diversity of Governing Bodies and Employees 3.2.5 Compensation System
	2-8	Workers who are not employees	3.2 Employee Engagement
Governance	2-9	Governance structure and composition	Core Pacific Development Introduction 2.1 ESG Sustainability Management Framework
	2-10	Nomination and selection of the highest governance body	Core Pacific Development Introduction
	2-11	Chair of the highest governance body	Core Pacific Development Introduction 2.1 ESG Sustainability Management Framework
	2-12	Role of the highest governance body in overseeing the management of impacts	Core Pacific Development Introduction 2.1 ESG Sustainability Management Framework
	2-13	Delegation of responsibility for managing impacts	Core Pacific Development Introduction 2.1 ESG Sustainability Management Framework 2.2 Sustainable Development Decision-Management Method
	2-14	Role of the highest governance body in sustainability reporting	Core Pacific Development Introduction 2.1 ESG Sustainability Management Framework
	2-15	Conflicts of interest	Core Pacific Development Introduction
	2-16	Communication of critical concerns	Core Pacific Development Introduction 2.1 ESG Sustainability Management Framework
	2-17	Collective knowledge of the highest governance body	Core Pacific Development Introduction
	2-18	Evaluation of the performance of the highest governance body	Core Pacific Development Introduction
	2-19	Remuneration policies	3.2.5 Compensation System
2-20	Process to determine remuneration	3.2.5 Compensation System	
2-21	Annual total compensation ratio	3.2.6 Gender Pay Gap Statistics	

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	2-23	Policy commitments	1.2 2030 ESG Sustainable Development Roadmap 2.3 Core Pacific Development Policy 3.1.1 《The ESG Strategies of Development Projects》 3.2.4 Diversity of Governing Bodies and Employees 3.2.7 Practical Actions and the Improvements of the Company regarding Human Rights Protection 3.3 Safety, Health, and Well-being 4.2 Risk Management 5.3 Emission and Reduction of Greenhouse Gases	
	2-24	Embedding policy commitments	1 2030 ESG Sustainable Development Strategy 1.2 2030 ESG Sustainable Development Roadmap 3.1.1 《The ESG Strategies of Development Projects》 3.2. Employee Engagement 3.2.1 Employee Training 3.2.2 Employee Competency Enhancement and Transition Support 3.2.4 Diversity of Governing Bodies and Employees 3.2.7 Practical Actions and the Improvements of the Company regarding Human Rights Protection 3.2.8 Collective Bargaining Agreement 3.3 Safety, Health, and Well-being 4.2 Risk Management	
	2-25	Processes to remediate negative impacts	2.4 Stakeholder Communication and Materiality Assessment 3.2 Employee Engagement 3.2.3 Satisfaction Survey 3.2.4 Diversity of Governing Bodies and Employees 3.2.7 Practical Actions and the Improvements of the Company 3.3 Safety, Health, and Well-being 3.3.3 Occupational Safety and Health Management System 6.3 Multi-directional Communication 7.2 Community Development	
	2-26	Mechanisms for seeking advice and raising concerns	2.4 Stakeholder Communication and Materiality Assessment 3.2 Employee Engagement 3.2.7 Practical Actions and the Improvements of the Company 6.3 Multi-directional Communication	
	2-27	Compliance with laws and regulations	3.2.5 Compensation System 3.2.8 Collective Bargaining Agreement 3.3 Safety, Health, and Well-being 3.3.1 Benefits for Full-time Employees 3.3.2 Minimum Notice Periods regarding Operational Changes 3.3.3 Occupational Safety and Health Management System 3.3.5 Labor Training for Occupational Safety and Health	
	2-28	Membership associations	Core Pacific Development has not participated in or taken on significant roles in industry associations, domestic, and international advocacy organizations.	
	2-29	Approach to stakeholder engagement	2.4 Stakeholder Communication and Materiality Assessment 3.2 Employee Engagement 3.2.7 Practical Actions and the Improvements of the Company 3.3 Safety, Health, and Well-being 6.3 Multi-directional Communication 7.2 Community Development	
	2-30	Collective bargaining agreements	3.2.8 Collective Bargaining Agreement	

GRI3 : Material Topics 2021

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	3-2	List of material topics	2.6 Material Topics	P16
	3-3	Management of material topics	3 Win-Win Enterprises 4 Economic Prosperity 5 Environmental Protection 6 Mutually Beneficial Partnerships 7 Thriving Communities	P17 P27 P32 P36 P39

GRI200 : Economic Topic 2016

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201: Economic Performance	201-1	Direct economic value generated and distributed	4.2.1 ESG Risk Management	P28
	201-2	Financial implications and other risks and opportunities due to climate change	4.2.1 ESG Risk Management	P28
	201-3	Defined benefit plan obligations and other retirement plans	3.3 Safety, Health, and Well-being 3.3.1 Benefits for Full-time Employees	P22 P23
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202: Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	3.2.6 Gender Pay Gap Statistics	P21
	202-2	Proportion of senior management hired from the local community	/	
203: Indirect Economic Impacts	203-1	Infrastructure investments and services supported	7.2 Community Development	P40
	203-2	Significant indirect economic impacts	7.2 Community Development	P40
204: Procurement Practices	204-1	Proportion of spending on local suppliers	6.4 Policy-making of Sustainable Procurement	P38
205: Anti-corruption	205-1	Operations assessed for risks related to corruption	4.2.1 ESG Risk Management	P28
	205-2	Communication and training about anti-corruption policies and procedures	4.2.1 ESG Risk Management	P28
206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no occurrences of anti-competitive behavior, anti-trust issues, and monopoly practices, in 2022.	
207: Tax	207-1	Approach to tax	Disclose and communicate with shareholders through annual reports	
	207-2	Tax governance, control, and risk management		
	207-3	Stakeholder engagement and management of concerns related to tax		
	207-4	Country-by-country reporting		

GRI300 : Environment Topic 2016

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301: Materials	301-2	Materials used by weight or volume	5.1 Climate Initiative	P33
			5.2 Environment Goodwill	P33
302: Energy	302-5	Reductions in energy requirements of products and services	5.3 Emission and Reduction of Greenhouse Gases	P33
			5.5 Resilient Building Design	P35
			6.4 Policy-making of Sustainable Procurement	P38
			5.1.1 The Use of Renewable Energy	P33
303: Water and Effluents	303-1	Interactions with water as a shared resource	5.3 Emission and Reduction of Greenhouse Gases	P33
			5.5 Resilient Building Design	P35
			7.1 Health and Well-being	P40
			3.1.1 《The ESG Strategies of Development Projects》	P18
			5.3 Emission and Reduction of Greenhouse Gases	P33
304: Biodiversity	304-2	Significant impacts of activities, products and services on biodiversity	5.5 Resilient Building Design	P35
			7.1 Health and Well-being	P40
			7.1 Health and Well-being	P40
305: Emissions	305-5	Reduction of GHG emissions	5.5 Resilient Building Design	P35
			6.1 Quality Management	P37
			6.4 Policy-making of Sustainable Procurement	P38
			7.1 Health and Well-being	P40
306: Effluents and Waste	306-1	Waste generation and significant waste-related impacts	5.4 Waste Management	P34
			5.5 Resilient Building Design	P35
			7.1 Health and Well-being	P40
			5.2 Environment Goodwill	P33
			5.4 Waste Management	P34
307: Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	5.5 Resilient Building Design	P35
			7.1 Health and Well-being	P40
			5.4 Waste Management	P34
			7.1 Health and Well-being	P40

308: Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	6.1 Quality Management 6.2 Mutual Prosperity 6.2.1 Supplier Management	P37
	308-2	Negative environmental impacts in the supply chain and actions taken		

GRI400 : Social Topic 2016

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Core Pacific Development continues promoting sustainable development at a steady pace. In the future, we expect our staff can exert their influence to make sustainability a part of their lives and work; ultimately, we could exercise the sustainability influence together with other industries!

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