



日勝生活科技股份有限公司
RADIUM LIFE TECH. CORP., LTD.

2023

Sustainability Report of
RADIUM LIFE TECH. CO., LTD.



2023 Sustainability Report of RADIUM LIFE TECH. CO., LTD.

CO-LIVING ON

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About this Report

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Scope of the Report

The Radium Life Group (hereinafter referred to as the "Group") is mainly engaged in the construction, circular economy and operations businesses. The sustainability reports of the past years mainly disclose the business activities of Radium Life Tech Co., Ltd. (hereinafter referred to as "Radium Life" or the "Company") of the Construction Business. The Resource Recycling Business mainly refers to the activities of the Group's subsidiary, Rih-Ding Water Enterprise Co., Ltd. (hereinafter referred to as "Rih-Ding Water Enterprise"). The Operations Business mainly refers to the activities of the Group's subsidiary Wan-Da-Tong Enterprise, Co., Ltd. (hereinafter referred to as "Wan-Da-Tong") to present the impact of Radium Life's value chain. To conform to the requirements of the International Financial Reporting Standards (IFRS), starting from 2023, the Company expanded the scope of preparation of the sustainability report to the consolidated financial statements, and extended the disclosure of the remaining subsidiaries operated by the consolidated financial reporting entities (Chi-Shun Sheng, Titan Development & Construction, Rih-Hsiang Rental Enterprise, Radium-Kagaya, Bao Ding Reclaimed Water Co., Ltd., Ding-Sheng Green Energy, Jing-Jan Retail Business, PRIT Bio), and hope to communicate all information of concern with stakeholders through the sustainability report and present the extended impact of sustainable development on each of the company's value chain.

Note: This report has not yet included the information of all subsidiaries in the consolidated financial statements, considering the relevance of the Company's operations and the degree of impact on material issues.

Reporting Standards in the Preparation of the Report

This report is prepared in accordance with the latest version of the GRI Standards, published by the Global Reporting Initiative. It also aligns with the United Nations Sustainable Development Goals (SDGs). In addition, the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, and the HOME BUILDERS Industry-specific Indicators published by the Sustainability Accounting Standards Board (SASB) were referred to when preparing this Report. The financial data as disclosed in this Report are partially based on publicly available financial statements (in New Taiwan dollars) that have been audited by an attesting CPA; all other data and information are obtained from the Company's own surveys and statistics.

Issue Date

This is the eighth non-financial annual report on Radium Life's sustainable development. The information disclosed mainly covers the period from January 1, 2023 to December 31, 2023. It is issued once a year to present the Group's business philosophy and goals, as well as the determination, practical actions, and results of sustainable development of the enterprise. The preparation of this Report is coordinated by the Corporate Sustainability Task Force of the Company, and is reported to the Board of Directors on a regular basis. The Report is also disclosed on the Company's official website, where a dedicated zone has been set up focusing on Corporate Sustainability.

- Previous Issue: August 2023
- Current Issue: August 2024

Internal Reviews

- Corporate Sustainable Development Task Force. Each department head also reviews the correctness of the information in each corresponding chapter or section.
- The Company's auditing unit also participates in the preparation review of the Report and provides recommendations for adjustments. It also participates in senior management meetings to follow up on the status of each unit and ESG projects.
- This annual report is issued after approval by the Board of Directors, which oversees the goal setting, management approach, strategic development and review measures.

External Assurance

PwC Taiwan was engaged to conduct limited assurance services in accordance with Statement of Standard Accounting Standards No. 1, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information," issued by the Accounting Research and Development Foundation of the Republic of China. Please refer to Appendix VI of this Report for the Limited Assurance Report.

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➤ Sustainability Report
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Statement from Senior Decision-maker

GRI 2-22



Corporate Sustainability Task Force

CEO, Radium Life Tech Co., Ltd.

Lin Rong-Shian

Radium Group has been established for more than 40 years with the vision of being a "Sustainable Living Group" by closely integrating ESG and sustainability into all of its businesses and implement five core values: Value Creation, Diversity and Co-prosperity, Continuous Innovation, Collaborative Cooperation, and Sustainable Development. The Group development actively engages in digital transformation, from digitization, automation, and intelligent transformation of business processes, to the gradual introduction of AI systems. By doing this, we hope to more accurately analyze trends, improve competitiveness and business performance while achieving sustainability and becoming a brand that everyone yearns for.

Since the "Climate Change Response Act" was put into effect, Radium Life Group has successively expanded its subsidiaries into the scope of the carbon inventory plan, and has been deepening carbon reduction measures year by year, setting important carbon reduction milestones for each stage, and implementing the carbon reduction targets accordingly. The 2050 zero-emissions pathway supports the four strategies of "energy transition," "industry transformation," "life transformation," and "society transformation," and promotes sustainable transformation through a circular economy, renewable energy, and smart services.

The Radium Life's sustainability mindset has been demonstrated in the development of diversified businesses and focused on the 17 sustainable development goals of the United Nations. In 2023, the Company won the "Sustainability Report Gold Award" and "Age-Friendly Leader Award" at the Taiwan Corporate Sustainability Awards (TCSA). The Genesis and RADIUM ONE projects won three awards of the 2023 FIABCI-Taiwan Real Estate Excellence Awards cum Gold Award for its sustainable innovation in planning design and urban renewal. Through concrete actions, we have made significant contributions to the balanced development of environmental protection, social responsibility and economic growth.

To build a sustainable city, Radium Life focuses on urban regeneration and wellness services for the elderly by focusing on its core business of architecture. As the indicator project, the Genesis-1 Sanzhi combines the lease and sales operation of the iBeautiful Life with wellness services, and uses smart green buildings with ventilation and lighting design. We have combined the physical and mental health monitoring of the cloud smart care system with the Sanzhi Coast mountain views, insulated buildings, barrier-free spaces, and high-level happy farms to create a bright, low-carbon, energy-saving wellness resort park and transform Taiwan's elderly and wellness lifestyle into a high-end product planning of leisure assets. The Unsafe and Old Urban Buildings re-modeling "RADIUM ONE" project is located in Taipei City's Daan District. It advocates sustainable buildings and has been awarded the WELL Building Silver Candidate Certificate, Gold Smart Building Candidate Certificate, Green Building Silver Candidate Certificate, and Low-Carbon Building Silver Certificate, Seismic Design Mark certificate, and is committed to developing

environmentally friendly buildings that take into account "ecology, energy saving, waste reduction, and health."

In support of the government's social housing policy, Titan Development & Construction, won the tendering for "Tamsui An Ju", a social housing project, in Tamsui District, New Taipei City. The building will be an earthquake-resistant smart green building, equipped with barrier-free spaces, a care home center and kindergarten, strengthening the universal living for all ages with friendly care functions. Radium Life actively responds to the global sustainable building trend by implementing SDG 3, promoting health and well-being for all ages, and SDG 11, building sustainable cities and communities.

In line with SDG 6, clean water and sanitation, we aim to increase the global water recycling rate and safe reuse rate. The Recycling Business Group including Rih-Ding Water Enterprise has achieved a penetration rate of Taoyuan's public sewage sewers of about 24.7%, and the number of households connecting the pipes has exceeded 140,000, with a daily wastewater treatment capacity of 100,000 tons. We have successfully cooperated with the Taoyuan City Government to promote the circular use of recycled water among the general public. Bao Ding Reclaimed Water has implemented the Taoyuan Reclaimed Water BTO Project, and 70% of the construction was completed in 2023 to the underground of CPC Taoyuan Refinery, 60% of the water pipelines are to Guanyin Industrial Park. The first stage of water supply is expected to start in mid-2024. About 10,000 tons of reclaimed water can be supplied to CPC Taoyuan Refinery per day. At the same time, Rih-Ding Water Enterprise and Bao Ding Reclaimed Water joint hands in planning the solar energy systems, and the research and development of small hydro and biogas power generation technologies, with the goal of building an ESG green energy park.

The business group under it has developed "green smart transportation" and built a smart transportation system platform to respond to SDG12 "sustainable consumption and production models" with smart transportation interchange. The Wan-Da-Tong TBS App has sold more than 1.27 million electronic tickets, which is equivalent to a reduction of 2,546 kg of carbon emissions; the smart management AI system and energy-saving equipment are used, and vehicle recognition technology is introduced in the management area for platform control, improving passenger safety and reducing average daily electricity consumption by 3.6%.

On the road ahead, Radium Life will continue to adhere to its core values and the SDGs, take social sustainable responsibility as the starting point, and combine innovative thinking and the spirit of cooperation to realize the vision of "Sustainable Living Group", while emphasizing corporate growth and sustainable development performance, exert corporate value, and create social impact.

Recognition and Honor

Titan Development & Construction 2021

The "Longtan Lake Water Quality Improvement Project", commissioned by the Taoyuan City Government Department of Environmental Protection, was recognized with the "Public Construction Golden Award of the Taoyuan City Government".

Taoyuan City Government



Wan-Da-Tong 2021

Highway Public Transport Planning Competition / Private Enterprise Group - Honorable Mention

Directorate General of Highways,
Ministry of Transportation and
Communications



Rih-Ding Water Enterprise 2021

The 19th Golden Thumb Awards for Private Participation in Infrastructure Projects / Private Group Award - Superior Award

Ministry of Finance



Radium Life 2021

TCSA Taiwan Corporate Sustainability Silver Award Sustainability Report - Real Estate and Construction Industry

Taiwan Institute for
Sustainable Energy



Radium Kagaya 2022

2022 The Best Service in Taiwan Leisure Resort & Hotel Award

Commercial Times



Titan Development & Construction 2021

The "Longtan Lake Water Quality Improvement Project", commissioned by the Taoyuan City Government Department of Environmental Protection, was recognized with the "Public Construction Golden Quality Award".

Public Construction
Commission, Executive
Yuan



Rih-Ding Water Enterprise 2021

Implementation of Water Saving Counseling Improvement Award - Non-industrial Group - Outstanding Award

Ministry of
Economic Affairs



Radium Life 2021

2021 Happy Company Award - Gold Award

1111 Job Bank



Titan Development & Construction 2022

Titan Development and Construction's "Longtan Lake Water Quality Improvement and Water Body Environment Building Project" won the first prize in the "aerobic purification" category of the National Water Environment Award.

Water Resources
Agency, Ministry of
Economic Affairs



Chi-Shun Sheng 2022

SNQ Symbol of National Quality in the category of "Long-term Care/Enterprise Service Group".

Research Center for
Biotechnology and
Medicine Policy



Rih-Ding Water Enterprise

2022

Introduced and obtained ISO 14064-1 organization GHG Inventory

SGS



Radium Life

2022

Radium Perfect Life received the 2022 dual awards in the category of "World Gold Winner under the Affordable Housing Category," and "World Silver Winner under the Master Plan Category"

FIABCI World Prix d'Excellence Awards (France)



Rih-Hsiang Rental Enterprise

2023

Won the "Outstanding Enterprise" of the 20th National Brand Yushan Award for the New Taipei City Youth Housing.

National Enterprise Competitiveness Development Association



Radium Life

2023

Received the 2023 FIABCI-Taiwan Real Estate Excellence Awards-Excellence Award with the "Genesis" in the best planning and design category.

The Real Estate Association of Taiwan (FIABCI-Taiwan)



Radium Life

2022

Introduced and obtained ISO 14064-1 organization GHG Inventory

SGS



Radium Life

2022

TCSA Taiwan Corporate Sustainability Gold Award Sustainability Report - Real Estate and Construction Industry

Taiwan Institute for Sustainable Energy



Chi-Shun Sheng

2023

"RADIUM ONE" won the 2023 Excellence Award and Gold Award in the categories of Best Urban Renewal, Unsafe and Old Urban Buildings, and Best Planning and Design at FIABCI-Taiwan Real Estate Excellence Awards.

The Real Estate Association of Taiwan (FIABCI-Taiwan)



Radium Life

2023

- TCSA Taiwan Corporate Sustainability Gold Award Sustainability Report - Real Estate and Construction Industry
- TCSA 2023 Taiwan Corporate Sustainability Award for Age-Friendly Leader

Taiwan Institute for Sustainable Energy



SDGs and Annual Highlights

United Nations Sustainable Development Goals (SDGs)	Detailed indicators	Annual Performance Highlights	Corresponding Chapters
 Goal 3	Ensure health and promote well-being at all ages 3.4 By 2030, reduce by one third the number of underage deaths from non-communicable diseases through prevention and treatment, and promote mental health.	Products - The occupancy rate of iBeautiful Life Zhonghe Branch Senior-Friendly Rental Units exceeded 97%, and the satisfaction rate of residents exceeded 90%. Employee aspect - The Employee Assistance Program (EAP) continues, with an overall satisfaction score of 100%. - The Company developed the "iRiskNav" that uses AI for risk identification and management. - The Group had no major occupational accidents throughout the year.	3-3 Longevity Economy: Healthy Aging, LOHAS Life 5-1 Talent Retention and Care 5-3 Creating a Secure and Happy Workplace
 Goal 4	Ensure non-discriminatory, equitable, and high-quality education and promote lifelong learning 4.4 Before 2030, increase the number of young people and adults with relevant employment involving both technical and vocational skills and in good jobs that include business management skills. 4.7 Before 2030, ensure that all students have acquired the necessary knowledge and skills to promote sustainable development, including sustainable development education, sustainable lifestyle, human rights, gender equality, advocacy of peace and non-violence, global citizenship, appreciation of cultural differences and the contribution of culture to sustainable development.	Employee aspect - Organize sustainable talent training courses. A total of 26 people participated in the "Carbon Inventory Verification Talent Training Program", and the total training hours reached 52 hours. - Obtained TTQS bronze certification. - An average satisfaction rate of 95% for employee training. Social - Actively create opportunities for resource sharing and hold multiple industry-academia observation sessions, affecting more than 100 people in total. Wan-Da-Tong organized 4 industry-academia observation activities with 100 visitors; Radium Kagaya organized 5 industry-academia observation activities with 200 visitors; iBeautiful Life organized 4 industry-academia observation activities with 32 visitors. - Rih-Ding Water Enterprise to hold 44 environmental education courses, with over 1,932 people participating.	5-2 Fostering a Learning Organization 6-3 Diversity Education
 Goal 6	Ensure access to water and sanitation and its sustainable management for all 6.b. Support and strengthen the participation of local communities to improve water and sanitation management. 6.3. Before 2030, improve water quality, reduce pollution, eliminate garbage dumping, reduce the release of toxic chemicals and hazardous materials, halve the proportion of untreated wastewater, and increase global recycling and safe reuse rates. 6.5. By 2030, fully implement integrated water resource management, including cross-disciplinary cooperation.	Products - Bao Ding Reclaimed Water Co., Ltd. was regarded as the applicant with the highest potential for the "Taoyuan North District Water Resources Recycling Center Reclaimed Water BTO Project". It is estimated that the first phase of reclaimed water supply will be completed in 2025 with a total capacity of about 40,000 tons/day and 112,000 tons/day when fully operational, which will be supplied to the users in the Taoyuan area. Environment - For the first time, the water resource inventory covers 11 entities in the consolidated financial statements.	2-6 Thoughtful and Comprehensive Product After-Sales Service 3-4 Circular Economy: Resource Regeneration and Sustainable Environment 4-2 Water Resource Management
 Goal 7	Ensure universal access to affordable, reliable, sustainable, and modern energy. 7.1 By 2030, ensure that all people have access to affordable, reliable, and modern energy services. 7.2 By 2030, significantly increase the global sharing of renewable energy. 7.3 By 2030, double the improvement in global energy efficiency.	Environment - Rih-Ding Water Enterprise applied to participate in the backup capacity service of Taipower's energy trading platform (ETP), saving approximately NT\$11,763 for the bill and 380.46 kWh of electricity in 2023. - Radium Life completely replaced the restrooms and lobby lighting in the headquarters office with LED lights, saving 6,801 kWh of electricity every year. - Wan-Da-Tong replaced the 15HP air intake fan with an inverter motor, and changed 2 separate air conditioners to inverter models, saving 30,000 kWh of electricity every year. - Radium Kagaya replaced 2,389 (approximately 80%) of the lights in the building with LED lights, saving 96,123 kWh of electricity every year.	4-1-2 Energy and Greenhouse Gas Inventory
 Goal 8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and adequate work for all. 8.1 Promote sustained, inclusive and sustainable economic growth, full and productive employment and adequate work for all.	Governance In 2023, the consolidated revenue of Radium Life will grow by approximately 27.6% compared to the revenue in 2022.	1-3 Operating and Economic Performance

United Nations Sustainable Development Goals (SDGs)	Detailed indicators	Annual Performance Highlights	Corresponding Chapters
 Goal 9	Build a resilient infrastructure, promote inclusive and sustainable industries, and accelerate innovation 9.4. By 2030, all countries will take action based on their capacities to upgrade infrastructure, improve industry to enhance sustainability, increase the efficiency of resource use, and adopt more clean and environmentally friendly technologies and industrial processes.	Products - iBeautiful Life - Sanzhi Branch has introduced smart management to provide an intelligent global positioning system, empowerment solution equipment, and comprehensive smart care service solutions. It is expected to be completed by the end of 2024. - The Qiao'an New Village Zone B Urban Unsafe and Old Buildings Reconstruction Project was assessed by the TAIWAN ARCHITECTURE & BUILDING CENTER and passed the Smart Building Certificate in December 2023, and in February 2024, a smart building certificate was obtained.	3-1 Green Economy: Smart Buildings, Green Cities 3-3 Longevity Economy: Healthy Aging, LOHAS Life
 Goal 11	Make cities and human settlements inclusive, safe, resilient and sustainable 11.3 By 2030, enhance urbanization and volume to be harmonious, inclusive, and sustainable to enable all nations to implement participatory, integrated, and sustainable human settlement planning and management. 11.6. By 2030, reduce the harmful impact of cities on the environment, including paying special attention to air quality, urban management, and waste management.	Social - A total of 93 physical and mental health activities for the elderly and care at the iBeautiful Life Zhonghe were organized with a total of 2,015 participants and a satisfaction rate of 91.2%. Products - By the end of 2023, Rih-Ding Water Enterprise had completed connecting the pipes for 142,602 households, accounting for 56.7% of the total number of households in the whole period.	6-1 Senior Care 2-6 Thoughtful and Comprehensive Product After-Sales Service
 Goal 12	Ensure sustainable consumption and production patterns 12.4 Properly manage chemicals and waste following international frameworks and in an environmentally friendly manner in their life cycles before 2020 to significantly reduce their release into the air, water, and soil, reducing their adverse impact on human health and the environment. 12.5 By 2030, significantly reduce the generation of waste through prevention, reduction, recycling, and reuse. 12.7. In accordance with national policies and priorities, implementation of sustainable public procurement practices.	Products - In addition to the increase in the number of evaluations for existing suppliers year by year, the evaluation results in 2023 show that 48.79% of engineering suppliers are rated A and above, and 84.61% of non-engineering suppliers are overall better than the evaluation status in 2021 (11.27%) and 2022 (39.39%). Environment - For the first time, the waste inventory covers 11 entities in the consolidated financial statements. - In the first quarter of 2023, the idle asset management platform was officially put into operation, and a total of 45 assets were traded, reducing the procurement expenditure by NT\$122,600. - In 2023, a total of 383,664 tickets were sold through the "Taipei Bus Station" app, accounting for 3.6% of the overall ticket sales.	2-5 Sustainable Supply Chain
 Goal 13	Implementing urgent measures to combat climate change and its impacts 13.2. Incorporation of climate change measures into national policies, strategies, and plans	Environment - Radium Life and Rih-Ding Water Enterprise introduced ISO 14064-1 for GHG inventory and third-party verification; 11 entities in the consolidated financial statements completed GHG inventory. - Compared with 2022, the amount of energy used by Radium Life has decreased by 2%; the greenhouse gas emissions of Rih-Ding Water Enterprise (Scope 1+2) decreased by 18% compared to last year; the greenhouse gas emission intensity of Wan-Da-Tong (Scope 1+2) decreased by 3%.	4-1 Climate Change Management
 Goal 16	Promote peaceful and inclusive societies for sustainable development, provide fair access to justice, and build effective, accountable, and inclusive institutions at all levels. 16.5 Significantly reduce all forms of corruption and bribery 16.6 Build effective, accountable and transparent institutions at all levels 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels 16.10 Ensure that the public has access to a variety of information and fundamental freedoms in accordance with national legislation and international agreements	Governance - The Radium Life Group co-organized the "Ethical Code of Conduct and Prevention of Insider Trading" course (0.5hr), attended by 237 people; and held the "Ethical Code of Conduct and Prevention of Insider Trading" seminar (2hr), attended by 29 persons in total. - There were no violations of Integrity in Business throughout the year. - The Audit Office commissioned an external manufacturer to build the "Group Enterprise Internal Control Platform" to conduct a comprehensive electronic audit. - Organized a total of 857 participants in information security-related training (advocacy, courses, and seminars), and conducted quarterly social engineering drills, with a total of 3,148 participants in the year.	2-4 Integrity in Business 2-2-1 Internal Control and Risk Management Process 2-2-2 Information Security and Digital Transformation Project
 Goal 17	Strengthen the means of implementation and revitalize the global partnership for sustainable development 17.14 Strengthen the consistency of sustainable development policies	Governance - To align with the blueprint for sustainable disclosure standards of the International Financial Reporting Standards (IFRS), the Board of Directors approved the establishment of a dedicated sustainable development unit, the Quality, Safety, Health, Environment and Sustainable Development Division. - The directors attended a total of 80 hours of continuing education courses, covering current issues such as ESG trends and strategies.	1-1 Sustainability Blueprint and Strategy 2-1 Corporate Governance

Sustainability Topics

GRI 2-12 \ 2-14 \ 2-25 \ 2-29 \ 3-1 \ 3-2 \ 3-3

Listening - Stakeholder Engagement

🕒 Stakeholder Identification

The Company values its stakeholders. In order to better understand their thoughts and establish good communication and interactions with them, the Company identified eight major stakeholder groups: shareholders/investors, media, financial institutions, government agencies, business partners (suppliers/contractors/distributors), customers/consumers, employees, and communities.

In daily operations, the Company has engaged with various stakeholders through diverse channels and reported findings to the Board of Directors on November 10, 2023. The key issues of stakeholders' concern, engagement channels and responses, and the actual results of stakeholder engagement and responses for 2023 are listed below and also disclosed on the official website.



← Stakeholder Zone

Stakeholder Engagement Mechanisms and Channels

Stakeholders	Significance	Important issues of concern	Engagement channels, response methods and frequency of communication	Stakeholder Engagements in 2023	2023 Company Response
 Shareholders/ Investors	Shareholders'/investors' confidence in the Company and their affirmation or otherwise have a direct correlation to the company's share price and will affect the proportion of shares held by legal entities.	- Economic Performance - Integrity in Business - Customer Health and Safety	Contact window: Spokesperson: Ms. Chen, Associate Vice President Communication channels: - Annual Shareholders' General Meeting/ per annum. - Financial overview of the Company through earnings calls/twice a year. - Financial and business overview of the Company's through calls from investors / as required. - Simultaneously disclose timely and material information on the TWSE's Market Observation Post System (MOPS) and the Company's website, and issue press releases or hold press conferences as necessary in the event of material announcements/ as required. - Set up a Corporate Sustainability Zone on the Company's website, an email address and a contact number for investor relations management. - Establish a dedicated investor relations department.	2 investor conferences were held. 11 press releases in Chinese/English were issued. - In addition to the official website, where we have set up a dedicated zone for corporate sustainability and an investor relations mailbox, we have also created an FB page to increase external exposure and diversify communication channels.	- At the annual general shareholders' meeting, addressed questions from shareholders on the Group's operations. - On May 19 and November 16, the Company was invited to attend the investor conference held by KGI Securities to explain our recent operations and future outlook. - Issued press releases to explain the Group's material business operations information.
 Media	Media coverage has a direct and profound impact on the Company's image.	- Economic Performance - Integrity in Business - Sustainable Product Design and Service	Contact window: Spokesperson: Ms. Chen, Associate Vice President Communication channels: The Company's financial and business status is explained in the following ways, and if necessary, clarification is made to the media if there is a discrepancy between the facts and the relevant reports. - By telephone/ real time. - Media briefings/real time. - Media interview at AGM meetings/real time. - Press release / real time. - Annual shareholders' general meeting/yearly.	11 press releases in Chinese/English were issued. - Communication with the media has been consistently smooth and as of the publication of this Report, there are no inconsistencies between media reports and facts about the Group's business operations.	- We have established a good relationship with the media through occasional media briefings and have facilitated their understanding of the Group's operations. - Issued press releases to explain the Group's material business operations information.
 Financial institutions	Financing/deposit transactions between partner banks and the Company, and a partner bank's risk assessment and evaluation of the Company that may affect the Company's capital flow.	- Economic Performance - Integrity in Business - Climate Change Governance	Contact window: Mr./Ms. Chen, S.V.P., Finance Division Communication channels: - Bank Visits/ as required. - Consortium Loan Briefings/as required. - Telephone and email communication/real time. - Company News/real time. - Publicly available information published on MOPS/ real time.	- Visits to financial institutions or communication by phone and email as required. - Regular (and whenever required) visits to financial institutions or engagements by phone and email.	Communicate with financial institutions on a regular basis (and whenever required) about the Company's financial operations so that they can grasp the Company's information in real time and strengthen their confidence and sense of solidarity with the Company.

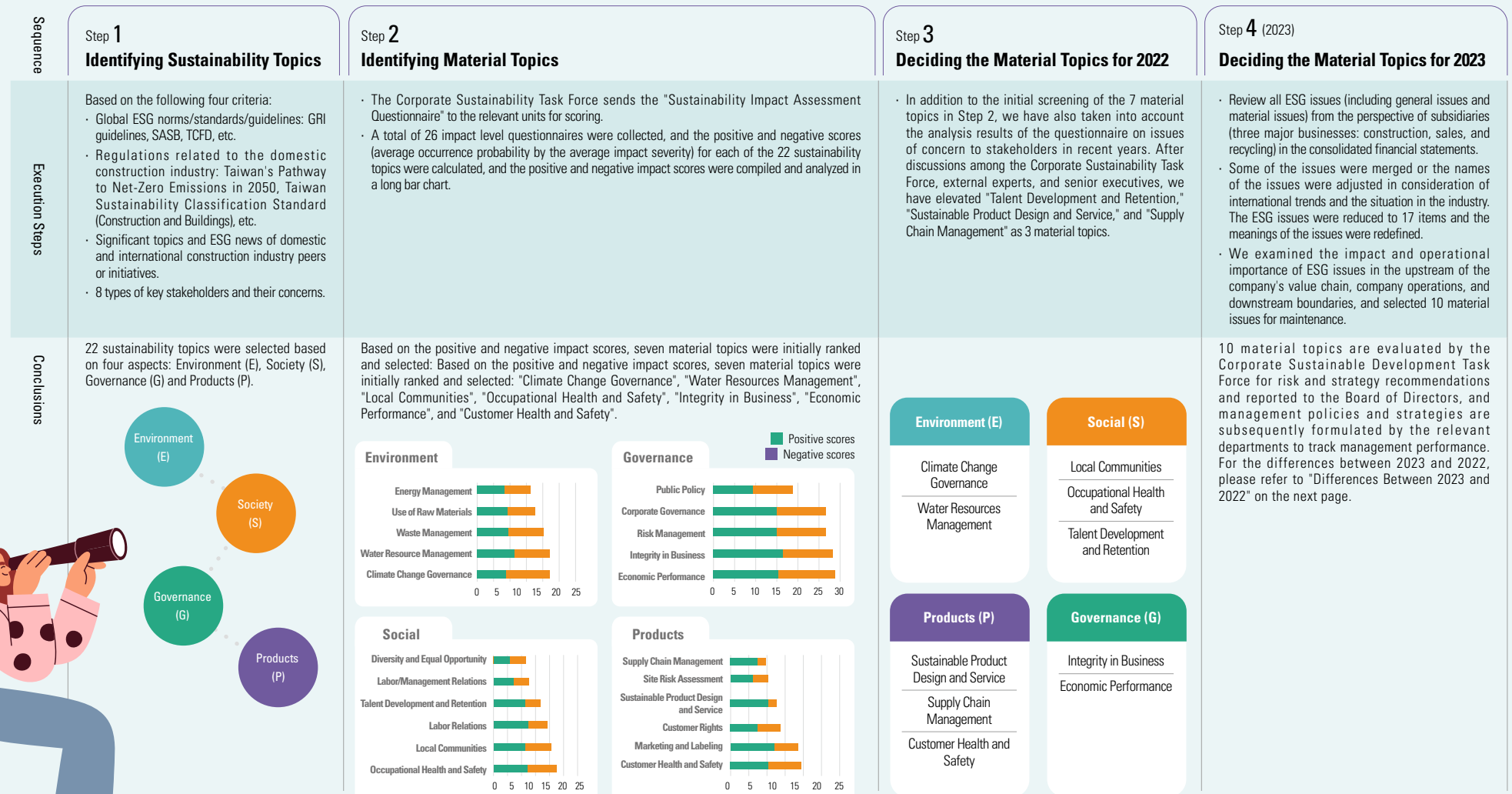
Stakeholders	Significance	Important issues of concern	Engagement channels, response methods and frequency of communication	Stakeholder Engagements in 2023	2023 Company Response
 Government Agencies	Legally binding authority of the government and competent authorities to protect the rights and interests of customers/consumers.	- Customer Health and Safety - Sustainable Product Design and Service - Integrity in Business	Contact window: Mr./Ms. Mei, Vice President, Projects Division Communication channels: Consultations are carried out through the following methods to understand the requirements and ideas of the government and competent authorities as a basis for the development, design, construction and sales planning of respective projects, to avoid non-compliance with the law or affect the progress of project development. - Meetings/as required. - Phone calls or email correspondence/as required.	- Participated in seven investment promotion sessions - Follow the regulations of the competent authorities. - Proactively participate in government briefings.	- The sales contracts of our projects are all drafted in compliance with the laws and regulations related to the sale of real estate, and are based on the official sales contract templates issued by respective local governments to protect the rights and interests of consumers. - Participate in briefing sessions related to city and building construction laws and regulations, keep abreast of the latest information on building construction laws and regulations, pay attention to the latest regulations on building materials, and ensure that the quality of the development project is in compliance with the regulations. Regularly (and where required) follow up on government policies and regulations related to building planning, design, construction, sales, and property management. - Participate in investment promotion meetings held by the government and actively seek opportunities for joint collaboration with the government. - The Ministry of Finance's 2023 Private Participation in Infrastructure Projects Investment Conference. - Hsinchu City Jiangong Campus's Right Change Motion for Public Metropolis - Government-led Urban Renewal Project for schools in Daan District, Taipei City - Public urban renewal project for 20 parcel lots of land including No. 248, Section 1, Haiguang Section, Shilin District, Taipei City (police dormitory on North Yanping Road) - Unit 1(4) Urban Renewal Proposal for the New Taipei City Yonghe New World Building (Dachen Area) - Land development project for Chiang Kai-shek Memorial Hall Station (Phase 1) of MRT Wan-Zhonghe-Shulin Line (Phase 1) - Project of land development for Kaohsiung MRT Y15 Station
 Partners (Suppliers/contractors/agents)	Radium Life values the interaction and communication with its partners, as their provision of good construction quality and services to satisfy customers on time are complementary to the interests of the Company.	- Supply Chain Management - Customer Health and Safety - Sustainable Product Design and Service	Contact window: Mr./Ms. Wang, Manager, Procurement Division Communication channels: - Acceptance of products or equipment building materials in accordance with contract specifications and contractual requirements. - Through regular (or as required) supplier reviews, meetings, phone calls or emails with partners (suppliers/contractors/agents), ensure that all project procurements and contracts are carried out in accordance with specifications. - Quality standards are established according to the set conditions of sales to meet the requirements of engineering specifications and sales contracts. - The selection of materials for the project is based on the priority of green building materials or environmental labeling materials. - According to the contract, the construction management unit and the construction supervision unit shall control and supervise the quality, safety and health management and construction progress of the project.	Radium Life's existing suppliers were evaluated 166 times (suppliers).	- Annual and interim evaluations are conducted on construction contractors/suppliers during ongoing construction. If the interim evaluation score of suppliers is lower, the supplier will be given the opportunity to improve with guided counseling, and if improvements still do not meet the Company's standards, the supplier will be removed from the list of approved suppliers. - Assist business units in explaining to customers the correct understanding of procured construction materials and equipment for the construction project, as well as the awareness of proper usage and compliance with regulations.

Stakeholders	Significance	Important issues of concern	Engagement channels, response methods and frequency of communication	Stakeholder Engagements in 2023	2023 Company Response
 Customers/Consumers	Radium Life places great importance on customer/consumer satisfaction, and customer feedback is the driving force for the Company's continuous innovation and growth.	- Sustainable Product Design and Service - Customer Health and Safety - Integrity in Business - Climate Change Governance	Contact window: Mr./Ms. Huang, Associate Vice President, Business Division Communication channels: - The "Contact Us" customer service area has been set up on the Company's website, so that customers or consumers can fully express their opinions in addition to inquiring about the Company's construction projects. After the feedback is compiled by the Company's responsible window, the feedback is forwarded to the responsible department for the provisions of timely responses. Enhance handling processes to increase customer satisfaction and build a solid brand image. - At present, all off-the-shelf customers can directly interact with the service personnel via phone or email or via the dedicated LINE@ to understand customer needs in real time and assist in solutions. - Customers with existing construction projects can log in to the customer service platform to inquire or download relevant information and interactive consultation starting next year. Under the premise of protection of personal data, we provide complete after-sales and after-rental services for specific targets.	- A total of 945 customer inquiries and business transactions were handled over telephone calls. - Approximately 7 customer messages on the official website have been responded to and resolved. - A total of 9 customer mail correspondence were received and handled.	- All customer inquiries and responses have been handled and resolved. - The reasons for home repairs are recorded in detail, and the repair methods and improvement measures are proposed to facilitate the review of the design, construction and quality of the repairs, so as to reduce the impact on the quality of life of the customers and further improve customer satisfaction.
 Employees	Employees are the most important assets of the Company and the strongest executors in driving various initiatives. Gaining employees' recognition is the cornerstone of the Company's professionalism, high quality and growth.	- Talent Development and Retention - Occupational Health and Safety	Contact window: Mr./Ms. Chen, S.V.P., Human Resources Department Communication channels: - Quarterly labor-management meetings held to facilitate the exchange of views between employers and employees. - Through the enterprise portal (EIP) and enterprise communication software (team+), the Company announced internal information in real time, and set up "Employee Care Mailbox" to communicate with employees in aspects of work and life. - The Group's publication "Radium Life News" (日勝生大小事) were circulated to strengthen internal communication, employee engagement, and employee solidarity. - Established measures to prevent sexual harassment in the workplace, including complaint channels and disciplinary regulations, and post on the employee bulletin board. - Regular health checks, occupational health and safety training courses and information awareness and promotion, as well as fire safety drills from time to time.	- Each group company holds a labor-management meeting once a quarter, for a total of 44 meetings. - Over 50 internal announcements were made on employee welfare and education and training information. - Three letter was received in the "Employee Care Mailbox". - Four issues of the Group's publication "Radium Life News" (日勝生大小事) were issued quarterly. - Held a total of 30 on-site health consultations for our employees. - Organize 12 occupational health and safety basics and professional training courses. - Internally publish more than 40 occupational health and safety messages. - Hold fire safety drills twice.	- To promote the physical and mental health of employees and create a healthy workplace environment, this year, we continued to cooperate with professional psychological counseling firms to provide free employee psychological counseling services with care, assistance, and privacy protection. A total of 17 people applied. - This year, we organized 6 health promotion activities, covering topics such as weight loss, smoking cessation resources, and long-term care 2.0. A total of 179 people participated, and the activity satisfaction rate reached 98%. - Starting this year, the dedicated unit in charge of health, safety and environmental protection has held 36 regular meetings to discuss the status of occupational health and safety implementation and improvement measures with the occupational health and safety personnel of each company. Each month, personnel were assigned to conduct onsite audit and guidance for an understanding of the employee workplace safety environment and prevention of employee health risks.
 Communities	The construction of a development project is prone to cause disturbance to the surrounding neighborhoods. We communicate with the residents of the community in advance so that we can resolve any potential issues before construction and obtain feedback from the surrounding community to find immediate solutions.	- Climate Change Governance - Water Resources Management - Local Communities - Sustainable Product Design and Service	Contact window: Vice President Chen, Engineering Division Communication channels: Since the current construction site is prone to causing noise disturbances to the surrounding communities, the Company communicates with the residents first through visiting the neighborhood and maintaining communication with the neighborhood chief to ensure smooth construction and real-time access to information. If there is any adjacent damage during the construction, the neighborhood chief will be asked to coordinate with the residents for repairs so that the construction progress will not be affected.	- AC laying and repairing 6 times. - Five repair and maintenance services were provided to adjacent buildings. - Daily road cleaning. - Clean the gutters every month. - Take the initiative to help the residents clean the facade, doors and windows from every month.	The current construction project in Taipei City is the Qiao'an case. If there is any dispute, in addition to holding a coordination meeting between the councilors, the neighborhood chief, and the surrounding residents, open communication with the chief is maintained, and efforts are made to reduce disturbances to the environment. We communicate with neighbors from time to time to show our sincerity. Meanwhile, the construction unit will also respond to the telephone complaints of the public in a timely manner to reduce inconvenience during the construction period and enhance the public's affection for the Company.

Note: The table "Stakeholder Communication Mechanism and Channels" has been partially adjusted to take into account the consistency of the wording used in this report and the scope of disclosure of the report's boundaries.

Insights - Major Topics Analysis

The Company has formulated procedures for the identification of material topics based on the perspectives of the consolidated financial statements of its subsidiaries (the three major businesses: Construction, operations, and recycling). We identify material topics according to the latest GRI Guidelines and relevant domestic and international laws and regulations and research trending topics relevant to the industry. Moreover, sustainability topics are selected based on 4 major aspects including environment (E), society (S), governance (G), and products (P). The Sustainable Development Task Force and relevant members evaluate the positive and negative impacts of each sustainability issue on the economy, environment and society, while also taking into account the likelihood of occurrence of each issue and the degree of impact, and considering the Company's roadmap for sustainable development, strategic vision and stakeholder concerns. In 2022, after performing a materiality assessment procedure, 22 topics were identified and 10 ESG topics were selected. In 2023, there were 17 items consolidated as key ESG topics (including general and material topics), of which there were ten material topics that remain the same. The Sustainable Development Task Force assessed the risks and recommended strategies to the Board of Directors. The relevant departments then formulated management policies and strategies to track the management performance.



Differences between ESG issues and the previous year

#	Orientation	ESG Issues in 2022	ESG Issues in 2023	Reason for Difference	Corresponding chapter or section (Page)
1	E Environment	Use of Raw Materials		Incorporation of the topic "Supply Chain Management"	2-5 Sustainable Supply Chain (P34)
2		Waste Management	Mitigation of Environmental Impacts	Renamed as "Environmental Impact Mitigation"	4-3 Waste Management (P74) 4-5 Engineering Pollution Prevention and Environmental Impact Mitigation (P80)
3		*Water Resource Management	*Water Resource Management	Maintain "Water Resources Management" as a Material Issue	4-2 Water Resource Management (P69)
4		*Climate Change Governance	*Climate Change Governance	Climate change governance, covering international indicators such as TCFD (Adaptation and Mitigation of Climate Change Risks and Opportunities + Energy and Greenhouse Gas Management), SASB (Adaptation for Climate Change)	4-1 Climate Change Management (P58)
5		Energy Management			
6	S Social	Diversity and Equal Opportunity	Labor rights and human rights	Merged and renamed as "Labor Rights and Human Rights", covering human rights, labor rights, employee benefits and care, etc.	5-1 Talent Retention and Care (P83)
7		Labor/Management Relations			
8		Labor Relations			
9		*Talent Development and Retention	*Talent Development and Retention	Maintain "Talent Development and Retention" as a Material Issue	5-2 Fostering a Learning Organization (P89)
10		*Local Communities	*Local Communities	Maintain "local communities" as a material issue	6 Happiness and Co-Prosperity that Benefits Society (P103)
11		*Occupational Health and Safety	*Occupational Health and Safety	Maintain "Occupational Health and Safety" as a Material Issue	5-3 Creating a Secure and Happy Workplace (P93)
12	G Governance	Public Policy	Public Policy Engagement and Collaboration	Renamed as "Public Policy Participation and Collaboration" to strengthen the concept of government relations and collaboration between the public and private sectors	2-1-3 Participation in Membership Associations (P27)
13		Corporate Governance	Corporate Governance	Maintain the original issue name	2-1 Corporate Governance (P26)
14		Risk Management	Risk Management	Maintain the original issue name	2-2 Risk Management (P28)
15		*Integrity in Business	*Integrity in Business	Maintaining "Integrity in Business" as a Material Issue	2-4 Integrity in Business (P33)
16		*Economic Performance	*Economic Performance	Maintain "Economic Performance" as a material issue	1-3 Operating Financial Performance (P23)
17	P Products and Services	*Supply Chain Management	*Supply Chain Management	Maintain "supply chain management" as a material issue to cover the original "use of raw materials"	2-5 Sustainable Supply Chain (P34)
18		Site Risk Assessment	Site Risk Assessment	Maintain the original issue name	3-1 Green Economy: Smart Buildings, Green Cities (P44)
19		*Sustainable Innovative Product Design and Service	*Sustainable Innovative Product Design and Service	Maintain "sustainable innovative product design and service" as a material issue	3-1 Green Economy: Smart Buildings, Green Cities (P44) 3-2 Rail Economy: MRT Joint Development and Smart Transportation (P47) 3-3 Longevity Economy: Healthy Aging, LOHAS Life (P49) 3-4 Circular Economy: Resource Regeneration and Sustainable Environment (P52)
20		Customer Rights	Customer relationship maintenance	Renamed "Customer Relationship Maintenance" to cover customer rights, considerate service, customer satisfaction, etc.	2-6-1 Product Sales and Service Experience (P40)
21		Marketing and Labeling			2-6-2 Marketing Communications (P41) 2-6-3 Upgraded After-Sales Service Experience for Customer Satisfaction (P42)
22		*Customer Health and Safety			*Customer Health and Safety
Number of Material Topics		10 items total	10 items total	The 10 material issues remain unchanged.	--
Number of ESG Issues		22 items in total	17 items in total	17 consolidated issues	--

Note: *Denotes material issues of the year.

Material Issues and Organizational Boundaries

Material Topics	Significance to the organization	Impact Boundaries				Operational Importance			
		Within the organization	Outside the organization			Revenue growth	Customer satisfaction	Employee Morale	Operational risk
		Radium Life and Subsidiaries included in the consolidated financial reports	Upstream	Midstream	Downstream				
 *Water Resource Management	Review and flexibly manage water resources to mitigate the impact and hazards of water shortages on our operations and the environment.	☑	☑	☑	☑	☑			☑
 *Climate Change Governance	Identify the impact of climate change, establish risk management strategies, and carbon reduction policies to enhance the company's agility and resilience in line with the net zero trend.	☑	☑	☑	☑	☑			☑
 *Talent Development and Retention	Build a talent pool system and create a multi-functional talent cultivation program to create company value.	☑					☑	☑	
 *Local Communities	Promote community development and care, actively expand social influence, and create sustainable co-prosperity with the local community.	☑			☑		☑		
 *Occupational Health and Safety	Comply with and enforce occupational health and safety regulations to build a safe and friendly workplace environment for employees.	☑	☑	☑				☑	☑
 *Integrity in Business	Identify the impact of climate change, establish risk management strategies, and enhance the company's resilience.	☑	☑	☑	☑	☑	☑	☑	☑
 *Economic Performance	Maintain sound operational performance and corporate sustainability is the goal of the Company.	☑	☑	☑		☑			☑
 * Sustainable Innovative Product Design and Service	Follow sustainability trends, develop related products and services, and pursue the growth of customers, society, the environment and the company for mutual prosperity.	☑	☑	☑	☑	☑	☑		
 *Customer Health and Safety	Control the quality of products and services, provide safe and sound products and services that meet customer needs, and maintain corporate image.	☑	☑	☑	☑	☑	☑		☑

1 Development Blueprint Sustainable Growth

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For 40 years, Radium Life has upheld the philosophy of "Innovation, Diversity, Sustainability, and Coexistence" with the mission of providing the public with a quality living environment. The Company leverages cutting edge technology to build a sustainable lifestyle, and is actively diversifying into resource recycling, transportation, property management, and other industries. Radium Life is committed to giving back to the community by creating a convenient and comfortable living environment. In 2023, we have established the vision of "Sustainable Green Living Group", and incorporated the five core values of "Value Creation, Diversity and Co-prosperity, Continuous Innovation, Collaborative Cooperation, and Sustainable Development" to plan the Group's sustainable development blueprint.



- SDGs and Annual Highlights (P6)



- New Five Core Values and Sustainability Blueprint on P16
- Sustainable Development Unit P20



- Operating Financial Performance P24

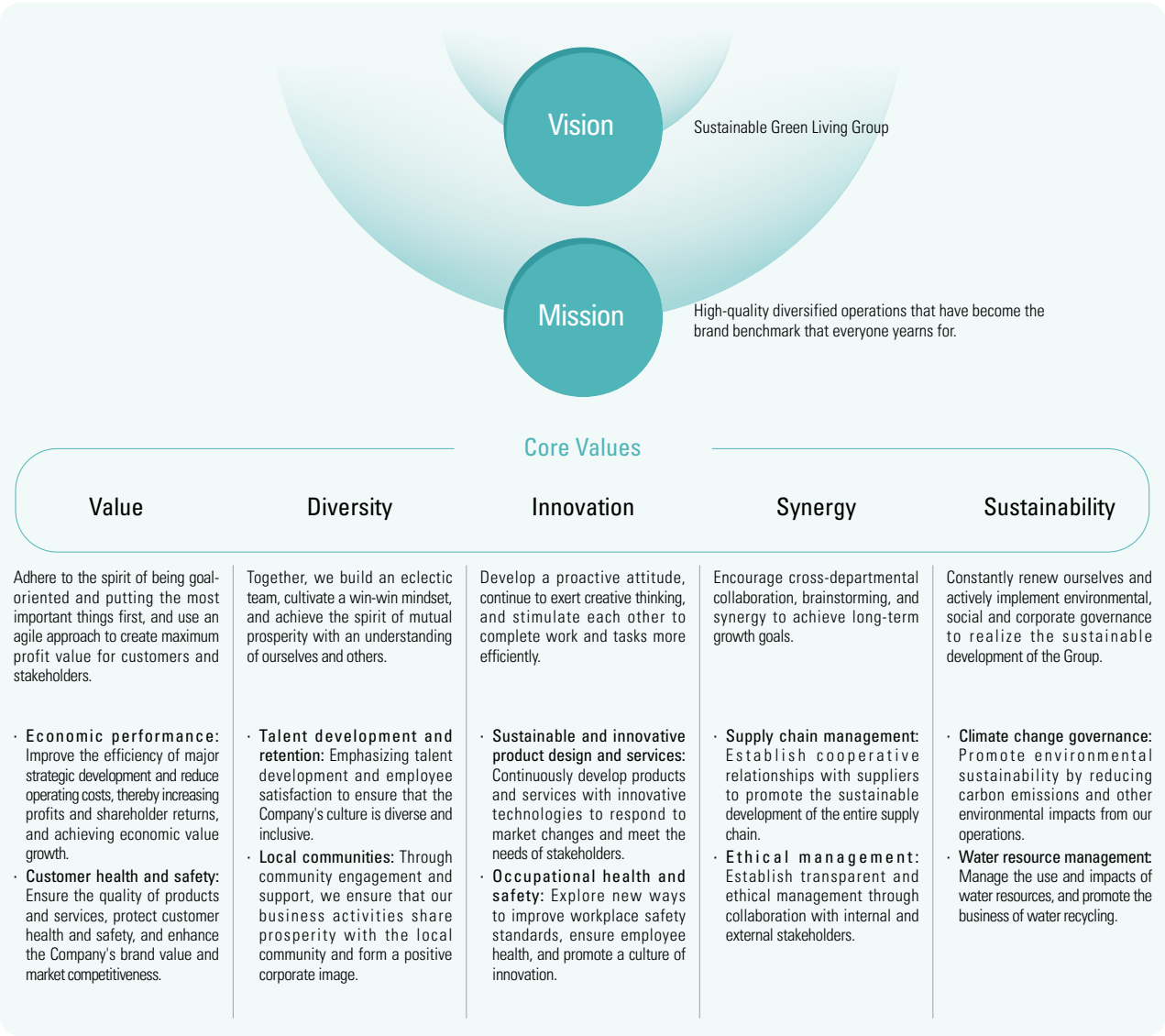


1-1 Sustainability Blueprint and Strategy

Since 2020, the Radium Life Group has gradually developed and strengthened the construction of a sustainability blueprint. Based on the Company's important management issues, we continue to embed the concept of a sustainable brand in our product developments and operations, and work together with our stakeholders to create value.

2020 (origin)	Construct the three major sustainability strategies of "sustainable city, wellness for the elderly, and circular economy" based on the Group's vision, mission, and core values.
2021	Set short-, medium- and long-term goals based on the four core values of "Innovation, Diversity, Sustainability, and Symbiosis."
2022 (deployment)	In line with the GRI 2021 revised version, based on the four core values and the annual material topics, the short-, medium- and long-term goal setting and planning are carried out for the representative companies of the three major business groups, namely, Radium Life, Rih-Ding Water Enterprise, and Wan-Da-Tong.
2023	The short-, medium- and long-term goals are set and planned based on the new five core values "value creation, diversity and co-prosperity, continuous innovation, collaboration, and sustainable development" in conjunction with the annual material topics.
2024 (plan)	Expand the scope of the sustainability blueprint to all subsidiaries included in the consolidated financial reports in line with the 2023 data performance inventory of all subsidiaries included in the consolidated financial reports, and established short-, medium- and long-term goals and execution strategies.

1-1-1 Sustainability Blueprint GRI 3-3



粗體為 2023 年度重大主題。

		2023 Targets	2023 Performance	Status of Target Achievement	2024 Short-term Goals	Medium- and Long-term Goals
 Water Resources Management (E)	Radium Life	Radium Life Headquarters Office Water Intensity Continues to Decline Compared to the previous year.	23% increase in intensity	⊗ Not achieved P71	Radium Life Headquarters Office Water Intensity Declines Compared to the previous year.	The water use intensity of Radium Life headquarters declines.
	Wan-Da-Tong	Taipei Bus Station to maintain Taipei Wonderful Water mark and water-saving devices are installed in the faucets.	Taipei Bus Station to maintain Taipei Wonderful Water mark and water-saving devices are installed in the faucets.	☑ Attained P71	Taipei Bus Station to maintain Taipei Wonderful Water mark.	Taipei Bus Station to maintain Taipei Wonderful Water mark.
	Rih-Ding Water Enterprise	Up to of 40,600 m³/year of reclaimed water provided to external parties (an increase by 10% compared to the previous year).	Up to of 39,100 m³/year of reclaimed water provided to external parties, an increase by 6% compared to the previous year.	⊗ Not achieved P71	- Increase use of recycled water compared to the previous year. - Continued promotion and increased sourcing of external water sources. - National public wastewater treatment plant evaluation obtain score of 80 points or higher. - Strengthen the use of CWMS automatic water quality monitoring and connected transmission systems to control effluent water quality.	- Increased sourcing of external water sources. - Develop sludge reduction technologies and moving towards sludge resource recovery.
 Climate Change Governance (E)	Group-wide	Completed the greenhouse gas inventory of 11 entities in the consolidated financial statements.	Completed the greenhouse gas inventory of 11 entities in the consolidated financial statements.	☑ Attained P58	- Completed 50% of the consolidated financial statements entities' Scope 1 + Scope 2 GHGs inventory. - Introduced the carbon inventory system platform developed by Radium Life Group.	- Complete the Scope 1 + Scope 2 GHG inventory for all entities in 2025. - The goal of completing the GHG assurance and target setting for all entities in the consolidated financial report in 2026.
	Radium Life	Electricity energy consumption decreased by 1% compared to the previous year.	Electricity energy consumption increased by 21% compared to the previous year.	⊗ Not achieved P113	Electricity consumption at Radium Life headquarters continues to decline compared to the previous year.	- Electricity consumption at Radium Life headquarters continues to decline. - Implement energy-saving actions and install energy monitoring instruments.
	Wan-Da-Tong	Energy consumption decreased by 1% compared to the previous year.	Energy consumption decreased by 1% compared to the previous year.	⊗ Not achieved P113	- Electricity consumption decreases compared to the previous year. - Air-conditioning system optimization.	Electricity consumption decreases compared to the previous year.
	Rih-Ding Water Enterprise	Energy intensity (total energy consumption/wastewater treatment) reduced by 0.0018 GJ/ton at 5% compared to previous year.	Energy intensity (total energy consumption/wastewater treatment) reduced 0.0014 GJ/ton at 24% compared to previous year.	☑ Attained P113	Coordinate with Taipower's platform for auxiliary services in power dispatch.	- Actively evaluate green energy related facility solutions (water power, solar power, etc.) - Continue to plan SBTi science-based carbon reduction targets.
 Talent Development and Retention (S)	Radium Life, Wan-Da-Tong, Rih-Ding Water Enterprise	- At least 20 hours of average training for employees. 90% employee participation rate in training. - Maintain an average satisfaction rate of 95% for employee training - Obtained TTQS bronze certification.	- The average number of training hours for employees reached 15.7 hours. 94% employee participation rate in training. - Maintained an average satisfaction rate of 95% for employee training. - Obtained TTQS bronze certification.	☑ Attained P92	Group-wide - The average number of training hours for employees reached 10 hours. 90% employee participation rate in training. - Maintain an average satisfaction rate of 95% for employee training - Organize the entry level supervisor training program. - Organize at least 2 sustainability-related courses. - Organize at least 5 digital courses. - In 2024, we will plan a consensus camp for all employees of the Group to promote corporate culture and integrate it into the work environment of employees.	Group-wide Align the Group's vision with the five core values, focus on digital transformation and sustainable development, and continue to nurture sustainable talents to drive forward.
 Occupational Health and Safety (S)	全集團	- The entire Group has joined the disaster-free working hour reporting activity. - There were no major occupational accidents throughout the year.	- Group-wide reporting of disaster-free working hours, accumulating 3,739,533 hours in 2023. - There were no major occupational accidents throughout the year.	☑ Attained P93	- Organize 4 occupational health and safety seminars. - Organized 1 lecture on occupational health and safety improvements by external experts and scholars.	Group companies evaluate and implement the ISO 45001 occupational health and safety management system to control safety and health risks, reduce the chances of disasters, and continuously improve the working environment.

		2023 Targets	2023 Performance	Status of Target Achievement	2024 Short-term Goals	Medium- and Long-term Goals
 Local Communities (S)	Senior Care	- Hold more than 30 sessions of the Longevity Project, with the satisfaction rate reaching 90%. - Collaboration between the Longevity Project and professional smart healthy aging teams. - Rih-Ding Water Enterprise to hold more than 25 environmental education courses, with over 1,000 people participating.	- A total of 93 physical and mental health activities for the elderly and care at the iBeautiful Life Zhonghe were organized with a total of 2,015 participants and a satisfaction rate of 91.2%. - Longevity Project and smart healthcare collaboration. - Rih-Ding Water Enterprise to hold 44 environmental education courses, with over 1,932 people participating. - iBeautiful Life organizes the "Household Safety, Health and Environment Advocacy" seminars annually. In addition to promoting environmental sanitation and electricity safety in public areas, we also arranged quarterly housekeepers to inspect the use of electrical appliances at these homes, so as to effectively improve the safety and quality of the elderly's living. - Connect with resources such as community kindergartens and schools, and organize 4 sessions of co-learning, cultural and recreational activities for the elderly and the young.	 Attained P49、109	- Continue to hold at least 30 Golden Age Academy activities at the iBeautiful Life Zhonghe, and maintain a satisfaction rate of over 90% to take care of the physical and mental health of the elderly. - Collaboration between the Longevity Project and professional smart healthy aging teams.	- Connect with resources such as community kindergartens and schools, and organize co-learning, cultural and recreational activities for the elderly and the young. - Every year, at least 10 external organizations, such as neighborhoods, schools, associations, and so on are connected to organize activities to provide diverse exchanges and learning. - Building a community medical network: Connect with community pharmacies, clinics, and hospitals for health education lectures and preventive medicine courses.
	Diversity Education				Rih-Ding Water Enterprise stably train the Environmental Education Volunteer Corps and set up a fan page to expand the impact of water resources environmental education sites.	Rih-Ding Water Enterprise has added a new marketing and promotion volunteer team to collect material for fan pages and produce videos.
 Integrity in Business (G)	全集團	- Conduct at least one education program or at least two hours of training per year to educate and raise awareness of relevant laws and regulations to all internal staff, including directors and managers. - Zero breach of business integrity throughout the year.	- In 2023, the Radium Life Group co-organized the "Ethical Code of Conduct and Prevention of Insider Trading" course (0.5hr), attended by 237 people; and held the "Ethical Code of Conduct and Prevention of Insider Trading" seminar (2hr), attended by 29 persons in total. - There were no violations of Integrity in Business throughout the year.	 Attained P34	- The Company holds at least 2 hours of the "Ethical Code of Conduct and Prevention of Insider Trading - Seminar" and at least 0.5 hour of the online course "Ethical Code of Conduct and Prevention of Insider Trading" every year. - The Ethical Code of Conduct is regularly revised and reviewed in consideration of current conditions.	- The Company continues to arrange courses on Integrity in Business for incumbent directors and managers. - Continuously update videos related to integrity and ethical management on the website, establish a culture of ethical conduct, and strive to build a corporate culture of integrity.
 Economic Performance (G)	Radium Life				Strengthen the sales strategy of each project, and plan products and services that meet the needs of customers in the market and in line with sustainability trends.	Develop new projects in central and southern Taiwan, including government-led urban regeneration and the reconstruction of Unsafe and Old Urban buildings. Manage and run the healthy aging business, with the second phase of the for-sale units at The Genesis completing construction in 2025. The Unsafe and Old Urban Buildings rebuild project "RADIUM ONE" is expected to be completed in 2026.
	Wan-Da-Tong	- Net profit after tax NT\$684,512 thousand. - Earnings per share of NT\$0.78. - R&D expenses NT\$3,809 thousand.	- Net loss after tax of NT\$16,581 thousand. - EPS of NT\$0.11. - R&D expenses NT\$2,746 thousand.	 Not achieved P24	Stable and prudent management of Taipei Bus Station BOT Project and its affiliated businesses, maintaining a fixed source of rental income and achieving Grade A operating performance.	Develop smart bus transit station system applications and digital platform to develop travel and transportation business.
	Rih-Ding Water Enterprise				The Taoyuan Sewerage System BOT project executed according to plan, with a managed network reaching 156 kilometers and 14,600 households connected.	Continue to stabilize revenue and improve the penetration rate of sewerage connections in Taoyuan. The total number of household connections is expected to be 251,000 by 2031 according to the Taoyuan City Government's schedule.
 Supply Chain Management (P)	Radium Life	- Proportion of local procurement is more than 90%. - Existing suppliers were evaluated 60 times. 3 types of green building materials that meet the Ministry of the Interior's specifications are used.	100% local procurement. - Existing suppliers were evaluated 261 times. - In 2023, we purchased 3 materials certified with the green building material mark, and green procurement accounted for 8.43% of the overall procurement amount.	 Attained P36	- Implement supplier audits with special focus on human rights, environmental and social indicators of suppliers. Optimize procurement procedures. - Coordinate with project planning and increase the rate of green building procurement. Local procurement ratio reached more than 90%. Adopt the use of green building materials that comply with the Ministry of the Interior's regulations.	- Organize supplier conferences and continue to counsel suppliers to sign corporate sustainability clauses and declarations. - Introduce digital technology for site surveys. Through digital systems such as PMIS, BIM and other project management systems, improve site operational efficiency and product experience.
	Wan-Da-Tong	Organize 12 training sessions on occupational safety and health at construction sites.	Organized 12 occupational safety and health training sessions, averaging one session per month.	 Attained P93	- Revise and implement various occupational safety and health policies, goals and plans. - Continuously conduct occupational safety and health education and training sessions, occupational hazard prevention and education training for suppliers.	Follow ISO/CNS management standards and gradually improve the level of occupational safety and health management mechanism of the Company.

		2023 Targets	2023 Performance	Status of Target Achievement	2024 Short-term Goals	Medium- and Long-term Goals
 Supply Chain Management (P)	Rih-Ding Water Enterprise	The number of times of evaluation of the existing suppliers reached 10 times.	The number of times of evaluation of the existing suppliers reached 17 times.	☑ Attained P37	- Coordinate and communicate with relevant stakeholders in advance on major construction issues. - Evaluate and phase out low-performing or non-compliant construction contractors on a regular basis.	Evaluate and phase out low-performing or non-compliant construction contractors on a regular basis.
	Sustainable Cities	- Obtain 1 Low-Carbon Green Building Candidate Certificates and one Silver Smart Building Candidate Certificate in late 2023. - The number of members on the TBS app reaches 300,000 people. - The number of tickets sold on the TBS app reaches 300,000.	- The Unsafe and Old Urban Buildings project in Qiao'an New Village was assessed by the TAIWAN ARCHITECTURE & BUILDING CENTER and passed the Smart Building Certificate in December 2023, and in August 2023, the low-carbon building certification silver-level candidate certificate was obtained. - As of the end of 2023, the number of members of the TBS app reached 32.2 people, and the number of tickets sold reached 383,664 people.	For details on the status of green building and smart building certifications, please refer to Appendix I Sustainability Performance Detailed Statistics, Table 4, P.112	- The percentage of green building, smart building, and low-carbon building labels applied for new construction projects should be at least 60%. - Expand the number of members and tickets sold on the TBS app to improve user feedback satisfaction.	- Future tender bids and joint projects are 100% planned to obtain Green Building and Smart Building labels. - Continue to pay attention to sustainability trends in the construction industry, promote applications of healthy buildings, and comply with the domestic regulations and policies such as nearly net-zero carbon buildings. - Continuously integrate governmental, transportation and tourism resources; carry out digital application optimization and continuously update features to enhance user experience.
	Healthy Aging	- Continue to maintain the occupancy rate of the rental units for seniors at the iBeautiful Life Zhonghe Branch to over 90%. - Complete the construction of the iBeautiful Life Sanzhi at the Taoyuan Residence.	- The occupancy rate of iBeautiful Life reached over 97%, and the customer satisfaction rate reached over 90%. The Company was also awarded the "Best Popular Brand" at the 2nd National Brand Yushan Award. - iBeautiful Life Zhonghe Branch successively passed the renewal certification of the SNQ Symbol of National Quality mark. - iBeautiful Life - Sanzhi Branch has introduced smart management to provide an intelligent global positioning system, empowerment solution equipment, and comprehensive smart care service solutions.	The iBeautiful Life Sanzhi is expected to be completed in 2024.	- Maintain the occupancy rate of the rental units for seniors at the iBeautiful Life Zhonghe Branch to over 90%. - Complete senior-friendly housing units of The Genesis Phase II (For-sale Units)	- Continue to promote the "Radium Life Longevity Project" to provide more than 1,000 people with the healthy aging senior residences. - Related security positioning systems or service facilities of healthy aging senior residences are integrated with the concept of digital technology to enhance the overall operational efficiency and safety.
	Circular Economy	The Taoyuan City Government conducts internal and external operational performance evaluations on a regular basis, and the evaluation is required to reach an excellent rating.	The Department of Water Resources of the Taoyuan City Government conducted an internal evaluation of the operation performance of the wastewater treatment plant operated by Rih-Ding Water Enterprise. Both of the evaluation outcomes for the internal evaluation in the first half of 2024 and the external evaluation in 2023 obtained excellent grades.	☑ Attained P52	Taoyuan North District Water Resources Recycling Center Reclaimed Water Project began to gradually supply water in 2024.	- Continue to bid for renewable energy and water resources projects, and expand the development of the Group's Circular Economy business. - The first phase of the reclaimed water BTO project of the Taoyuan North District Water Resources Recycling Center will be completed in 2025. The project will provide at least 40,000 tons of reclaimed water per day for neighboring factories to use, and the total planned water supply will reach 112,000 tons per day.
 Customer Health and Safety (P)	Radium Life	100% of replies to customers' online repair and maintenance requests are completed within 48 hours. - The average number of repair and maintenance disputes per month is less than 2 households.	- Time to respond to online home repair service bookings is less than 48hours. - The average number of repair and maintenance disputes per month is 1.	☑ Attained P40	- Refine the home repair methods and improvement measures to enhance customer satisfaction. - Complete development of digital applications for customer services 100% of replies to customers' online repair and maintenance requests are completed within 48 hours. - The average number of repair and maintenance disputes per month is less than 2 housing units.	- Total digitalization of customer service systems. - Focus on sustainability trends in the construction industry, including healthy building certification, healthy aging housing, and all-age housing.
	Wan-Da-Tong	- Air quality is maintained at 1000ppm CO₂ and 9ppm of CO (carbon monoxide). - Scored 80 points in evaluations by Taipei City Public Transportation Office.	- Taipei air quality maintained at 666ppm CO₂ and 2ppm of CO (carbon monoxide), better than what is required by law. - Scored 85.17 points in evaluations by Taipei City Public Transportation Office.	☑ Attained P42	- Maintain air quality in compliance with regulations and maintain indoor air quality standards of CO₂ at 1000ppm, CO at 9ppm or less. - Improve the operation of Taipei Bus Station and set up comprehensive measures to protect the health and safety of passengers in response to changes in the COVID-19 epidemic. Score 80 points and above in evaluations by the Taipei City Public Transportation Office.	Digital transformation of Taipei Bus Station and full digitalization of customer service systems.
	Rih-Ding Water Enterprise	In line with the Taoyuan City Government's sewerage pipeline connection plan, the cumulative number of households connected reaches more than 115,000	By the end of 2023, Rih-Ding Water Enterprise had completed connecting the pipes for 142,602 households, accounting for 56.7% of the planned total.	☑ Attained P52	National public wastewater treatment plant evaluation of 80 points or higher.	The number of customers will be expanded as the project progresses, taking into account both the scale and quality of service. Improve the operation of the Taoyuan North District Water Resources Recycling Center in terms of plant management, wastewater treatment operations, equipment maintenance, water quality inspection, and building a sustainable society.

1-1-2 Sustainable Governance Organization

GRI 2-12 ~ 2-13 ~ 2-16

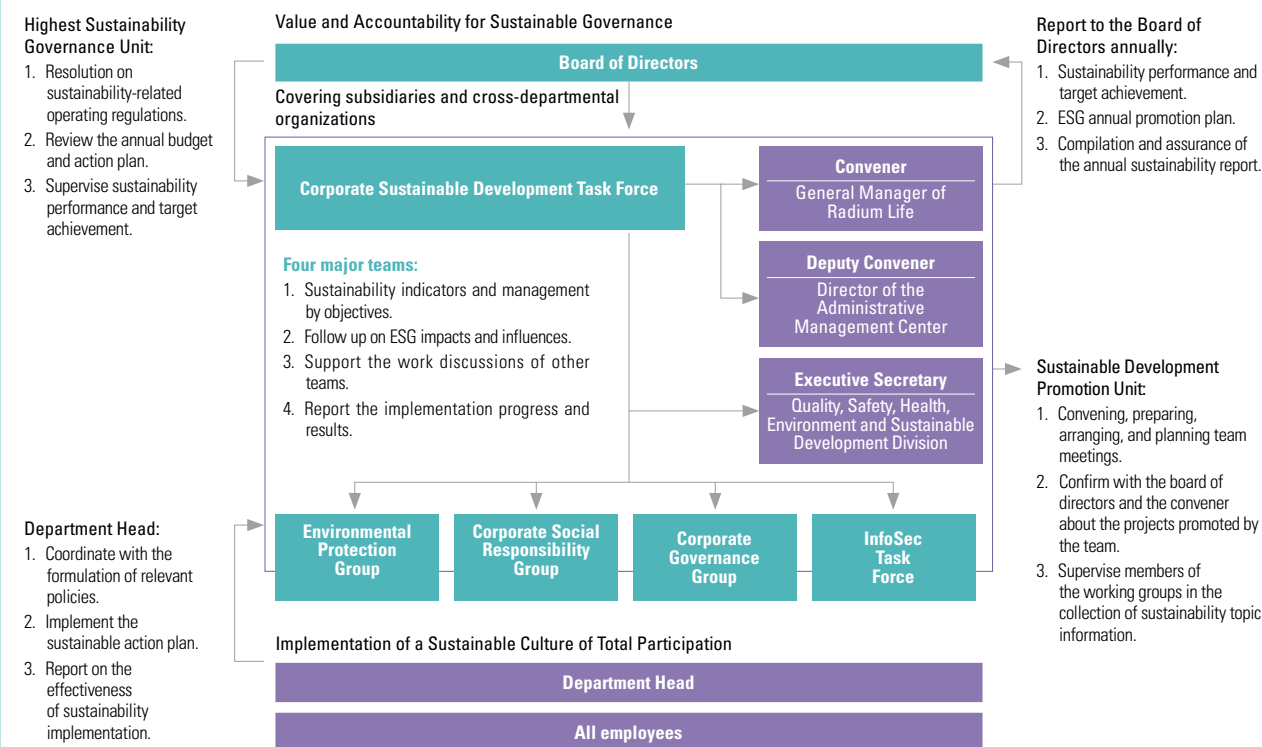
The Group has established a sustainability management organization and structure. The Board of Directors is the company's highest sustainability performance management unit. There is a Corporate Sustainability Task Force under it. The Task Force is composed of the General Manager as the convener and the Director of the Administration and Management Center as the deputy convener and are responsible for the decision-making and promotion of activities and systems related to corporate sustainable development.¹ The Quality, Safety, Health, Environment and Sustainable Development Division serves as the director general and is responsible for administrative operations and related coordination matters. It is also a dedicated unit for sustainable development. The Corporate Sustainable Development Task Force consists of the "Environmental Protection Group," "Corporate Social Responsibility Group," "Corporate Governance Task Force," and "InfoSec Task Force." The company's top management will act as the team leader assisting the Group in promoting sustainable development-related work.

Note: On November 28, 2023, to align with the sustainable disclosure standards of the International Financial Reporting Standards (IFRS), the Board of Directors approved the establishment of a dedicated sustainable development unit, the Quality, Safety, Health, Environment and Sustainable Development Division assumed the role of the executive secretary.

Responsibilities of Each Sub-group

- 1. Environmental Protection Group:** Promotes green buildings, sustainable product and service design, circular economy issues, supply chain management, greenhouse gas inventory, water resources and waste management, and other related scopes.
- 2. Corporate Social Responsibility Group:** Promotes business related to employee education and training, talent development and retention, occupational safety and health, and social engagement.
- 3. Corporate Governance Task Force:** Promotes legal compliance, business performance, corporate governance, business ethics, and the operation of the Board of Directors.
- 4. InfoSec Task Force:** Promotes data management, network security, digital transformation, and other related businesses.

「企業永續發展小組」組織圖



The Corporate Sustainability Task Force meets at least once every six months. Each season's meeting and the task force established according to the topic are used to identify the sustainability issues of concern to the stakeholders, the taskforce formulates corresponding strategies and work policies, and plans budgets, while also implementing annual plans. The taskforces also follows up the effectiveness to ensure that the strategies for the Company's sustainability are fully implemented in the Company's operations.

The Corporate Sustainability Task Force arranges to report to the Board of Directors at least once a year on the implementation results of sustainable development and future work plans. A total of 4 meetings were held in 2023, and the sustainable development implementation results were reported to the Board of Directors. Proposals included (1) Identification of sustainability issues requiring attention and formulation of corresponding action plans (including ESG sustainability report) (2) Revision of goals and policies on sustainability-related issues; (3) Supervising the implementation of sustainability-related matters; (4) Implementation and promotion of carbon management policies, and evaluating the implementation.

1-2 Overview of Radium Life Group GRI 2-1

RADIUM LIFE TECH. CO., LTD. was founded in 1982. The Group is organized into three major business units, namely, "Construction Business Unit", "Resource Recycling Business Unit" and "Operations Business Unit". The Group's business scope includes investment in residential and transportation equipment development, rental of commercial office buildings, management of shopping malls and commercial venues, tourist and leisure hotels, transit (bus) stations, wellness and healthy aging services, property management, biotechnology and cosmetics, and ventures involving the circular economy. In response to Taiwan's declining birth rate and aging society, the Group is developing the "Wellness and Healthy Aging Property Development" business to resolve social issues through the creation of new all-age healthy aging communities. In addition, the Group is actively developing the "circular economy" industry and upholding the business philosophy of "value creation, diversity and co-prosperity, continuous innovation, collaboration, and sustainable development", with the mission of constructing a quality living environment for the public, and continuing to manage the sustainable and co-prosperous growth of customers, the company, and the social environment.

Company Name	Radium Life Tech Co., Ltd. RADIUM LIFE TECH. CO., LTD.
Date of Establishment	March 26, 1982
Head Office Address	14F, No. 209, Sec. 1, Citizen's Blvd., Taipei City, Taiwan
Paid-In Capital	NT\$8,800,946,000
Main Business Scope	Construction of residential and commercial buildings for lease and sale by commissioning contractors
Main Operating Areas	Taipei City, New Taipei City, Taoyuan City, Miaoli County, Kaohsiung City
Stock Code	2547
Number of Employees	116 people

In 2023, Radium Life Group's paid-in capital amounted to NT\$8,800,946 thousand, total equity attributable to the parent company was NT\$10,790,069 thousand, total consolidated liabilities was NT\$48,599,503 thousand, total consolidated assets was NT\$60,375,984 thousand, and consolidated revenue was NT\$7,481,324 thousand.



Group History
(Memorabilia)



Group Introduction
Video



1-2-1 Subsidiaries included in the consolidated financial reports

Construction Business

Subsidiary	Ji Shun Life Tech Co., Ltd.		Titan Development and Construction Co., Ltd.		Rih Siang Property Management Co., Ltd.	
Date of Establishment	July 7, 2005		April 1, 1991		May 1, 2013	
Paid-In Capital	NT\$700,000 thousand		NT\$1,200,000 thousand		NT\$2,300,000 thousand	
Number of Employees	71 people		65 people		13 people	
Main Operating Areas	Taipei City		Taipei City		New Taipei City	
Main Business Scope	The Company is engaged in the business of urban renewal project development, healthcare industry, and housing for senior citizens.		Undertook the construction of the Group's residences, shopping malls, office buildings, transfer stations, hotels, MRT affiliated development projects, and BOT projects.		Real estate investment, development and leasing, and other means of transportation leasing.	
Representative products or services	The Qiao'an New Village Zone B Urban Unsafe and Old Buildings Reconstruction Project, Land Development Project for Taichung MRT Wenxin Chongde Station, Wenxin Yinghua Station, Nantun Station, and the iBeautiful Life projects.		Construction projects such as the social housing project Dan Jin Housing, the administration building and library of the National Palace Museum, the Sanzhi Leisure Residence for the Elderly, and the Longtan Lake Water Quality Improvement and Water Body Environment Building Project.		New Taipei City's youth housing construction and operation transfer BOT plan, etc.	

Resource Recycling

Subsidiary	Rih-Ding Water Enterprise Co., Ltd.		Bao Ding Reclaimed Water Co., Ltd.		Ding Sheng Green Energy Technology Co., Ltd.	
Date of Establishment	January 20, 2020		May 11, 2022		January 4, 2019	
Paid-In Capital	NT\$6,210,000 thousand		NT\$872,000 thousand		NT\$200,000 thousand	
Number of Employees	35 people		9 people		53 people	
Main Operating Areas	Taoyuan City		Taoyuan City		Taoyuan City	
Main Business Scope	Construction of sewage treatment plants, sewage sewer pipelines, and household connection pipe projects.		Infrastructure construction of reclaimed water system, mechanical and electrical engineering of water treatment facilities, etc.		Professional construction of environmental protection engineering, waste treatment and recycling engineering, urban sewage treatment plant and sewerage engineering, etc.	
Representative products or services	Build-Operate-Transfer (BOT) Project to Promote Private Participation in the Construction of the Public Sewerage System in Taoyuan.		Reclaimed Water BTO Program of Taoyuan North District Water Resources Recycling Center.		Taoyuan Sewage System Construction, Operate, and Transfer (BOT) Phase III Project, Changhua Coastal Industrial Park Waste Treatment and Resource Recovery Center	

Operating business and others

Subsidiary	Wan-Da-Tong Enterprise Co., Ltd.	Radium-Kagaya International Hotel Co., Ltd.	Jing-Jan Retail Business Co., Ltd.	PritBiotech Co., Ltd.
				
Date of Establishment	October 28, 2004	May 28, 2004	September 20, 2007	February 18, 2000
Paid-In Capital	NT\$5,220,150 thousand	NT\$150,000 thousand	NT\$600,000 thousand	NT\$241,190 thousand
Number of Employees	56 people	176 people	226 people	13 people
Main Operating Areas	Taipei City	Taipei City	Taipei City	Miaoli County
Main Business Scope	Asset management, entrusted asset custody of other subsidiaries, and external escrow asset and equipment maintenance and repair, transfer stations, etc.	Hot spring hotel accommodation, hot spring/spa, catering and banquet facilities and services.	Department store business such as multi-dwelling unit, offices, international commercial hotels, cinemas, shopping malls, clubs, etc.	Development of functional innovative raw materials, biotechnology services, and manufacturing of cosmetics and medical devices.
Representative products or services	T9 land in the dedicated area of the Taipei Main Station development project (Taipei Bus Station).	Radium Kagaya Beitou	Q square	Skincare products, OEM, ODM, and other services.

1-2-2 Diversified Business Development Plan

In response to the external competitive environment, the regulatory environment and the overall business environment, Radium Life Group is actively developing multi-faceted business groups, diversifying into real estate development, bus transit station services, shopping, hotels, property management, biotechnology, medical aesthetics, environmental protection, rental properties and medical and healthcare properties. In addition, we have set the vision of "Sustainable Living Group" and closely integrate ESG in all businesses to implement sustainable responsible management.

Industry Overview and Operational Development Plans

Business	External Factors	Product development trend	Short-term Development Plan	Long-term Development Plan	SDGs
Construction	- Changes in international financial, political and economic situations: The interest rate hike by the US Federal Reserve (Fed), the Israeli-Palestinian conflict, the US-China trade war, and other political and economic situations. - Domestic economic recovery and changes in policies and regulations: Post-pandemic private consumption, the rise of AI applications, the draft amendment to the Equalization of Land Rights Act, the Housing Tax Amendment Act (Housing Tax 2.0), etc.	- Convenient transportation is the first choice. - Demand and Business Opportunities for Healthy Senior Products. - Establishment of Smart-Tech Homes.	- Prudently select land development projects surrounding major transportation facilities or with development potential, and actively work on urban regeneration projects or public infrastructure public-private partnership (PPP) projects. - In response to Taiwan's long term care policy for seniors, Radium Life has planned the "Radium Life Longevity Project" to create an innovative cluster for senior citizens. - Develop WELL buildings, smart green buildings, low-carbon buildings, and earthquake-resistant buildings.	- Develop new projects in urban areas and replicate successful experience for new projects. - Develop potential Unsafe and Old Urban Buildings projects or urban regeneration projects in downtown Taipei, and develop new cases in overseas markets at the right time. - Universal design for senior-friendly housing, coupled with the integration of local health resources and healthcare services, extended to suburban areas in metropolitan cities.	 Senior citizens, general purpose and healthy housing  Sustainable Cities, Smart Green Buildings
Recycling business	Policies such as declaration and action of national net zero emissions by 2050, amendment of Renewable Energy Development Act, five plus and two industry innovation.	- Recycling of waste - Environmentally friendly economy - Circular Economy Business Opportunities and Green Power Demand	- Build a demonstration zone for circular economy within the Taoyuan Hi-Tech Industrial Park by utilizing the Company's self-owned land, and connecting with local stakeholders to promote the integration of renewable resources. - Project planning, design, construction, management, operation, and research and development teams dedicated to the development of industries and technologies related to circular economy.	- Employ the latest waste-to-energy technology to convert general industrial waste and organic sludge into electricity. The generated renewable energy is then sold to Taipower through a power purchase agreement. - Promote eco-design in products and introduce life-cycle concepts at the planning and design stage, so that products can be reused, dismantled, and sorted and regenerated at the disposal stage.	 Water Recycling and Raw Water Application  Solar energy, waste-to-energy, and other green energy
Operations Business	- Development of smart technologies such as big data applications, e-commerce, and AI applications. - Consumers' increasing demand for personalized and leisure activities.	- Management and reinvestment of fixed-income business. - Risk diversification through diversified operations.	- Optimize the smart station management system, and develop a smart customer service platform or APP with emerging and AI technologies. - Continue to provide high-quality and considerate after-sales service to strengthen brand image and reputation.	The scope of operations is diversified, and each operating entity assists each other based on their characteristics and fields of expertise to exert synergy.	 Stable contribution to revenue  Smart innovation services

1-3 Operating Economic Performance

Five Elements of the Management Approach

Policies/Commitments	Economic performance is a key factor for sustainable business operations and an important indicator to demonstrate the Company's operational management capabilities and return on investment value to shareholders and investors.
Action Plan	Positive Impact Management In line with the Company's business philosophy, a performance management system is established to define key performance indicators (KPIs) for each company in the respective year.
	Negative Impact Management When government policies, market fluctuations and changes in consumer demand that may result in operational losses or resource constraints, the Company conducts regular meetings to review and adjust operational decisions. This ensures alignment with market demands and proactive development of products and services that meet customer expectations. Continuously refine three major sustainable strategy themes: sustainable cities, healthy aging, and circular economy. By strengthening image and reputation, enhance consumer recognition and foster greater appreciation for its brand value.
Objective/Target	For the 2024 goals, medium- and long-term goals, please refer to 1-1 Sustainability Blueprint and Strategy
Validity Assessment	For the 2023 goals, performance, and target achievement status, please refer to 1-1 Sustainability Blueprint and Strategy
Complaints Mechanism	The Company has in place a performance management system to set annual operating targets and propose specific revenue improvement plans in accordance with its business philosophy, vision, goals and strategies. The Business Planning Division regularly reviews the status of target execution and proposes adjustments to achieve annual operating targets.

Management Approach |
Operating Performance GRI 2-25 ~ 3-3



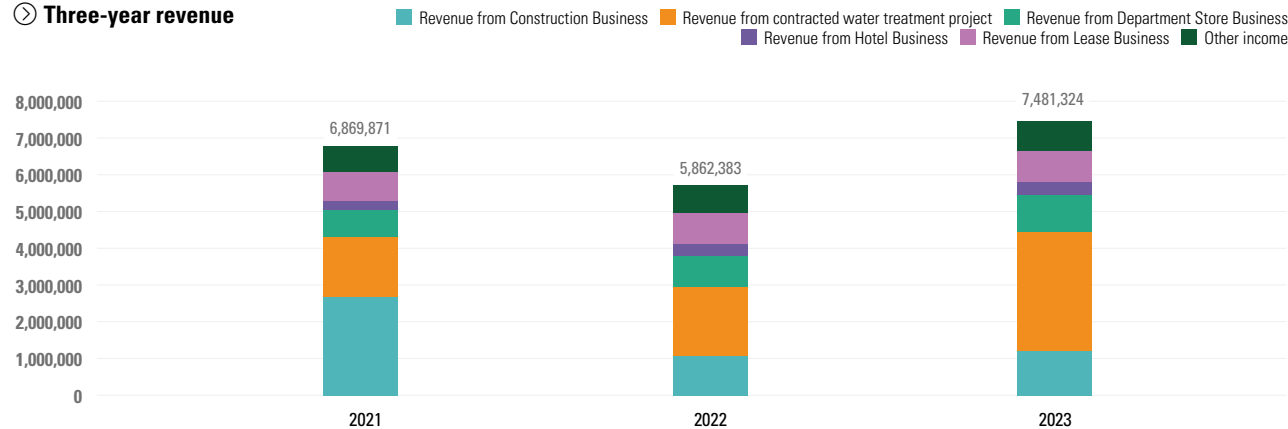
1-3-1 Operating Financial Performance GRI 201-1、201-4

Not only is the Radium Life Group dedicated to the construction of residential and commercial buildings for sale and lease, we have also developed diversified businesses in hot spring hotels, department stores, transit stations and cosmetics manufacturing. We are a keen investor in property development including healthy elderly housing and circular economy business. By sharing resources from a wide variety of parties, we hope to optimize synergy for our businesses, further enhancing operational efficiency and strengthening the market competitiveness.

Operating Financial Performance

The consolidated operating revenue of Radium Life mainly includes construction revenue, water treatment project contracting revenue, department store revenue, hotel service revenue, leasing income and other income. Reviewing the data of the three years, the revenue in 2023 grew by about 27.6% compared to 2022. For the direct economic value generated and distributed by the organization, please refer to Table 1 of Appendix I, Sustainability Performance Detailed Statistics.

Three-year revenue



Profitability

In 2023, the plant construction of Bao Ding Reclaimed Water was actively underway and the project revenue was recognized according to the progress of completion. As the traffic in Jing-Jan Retail Business has returned to pre-pandemic levels, the operating revenue and operating net income increased in 2023. However, the operating expenses and finance costs also increased in 2023 from 2022, resulting in a decrease in net income before tax in 2023.

Item		2021	2022	2023
Profitability	Return on assets (%)	1.19	1.26	1.20
	Return on equity (%)	0.55	0.92	(0.15)
	Ratio of Net Income Before Tax to Paid-in Capital (%)	3.11	3.75	3.03
	Net profit margin (%)	0.92	1.73	(0.22)
	Earnings per share (NT\$)	0.07	0.08	(0.11)
Consolidated net income after tax (NT\$'000)		63,050	101,562	(16,581)

1-3-2 Tax situation GRI 201-4

Investment Deductions and Government Subsidies

Radium Life complies with government tax regulations and supports policies that are conducive to the development of industries, and participates in major public construction investments on a long-term basis, in compliance with Article 40 of the Act for Promotion of Private Participation in Infrastructure Projects. In addition, for its participation in the major public construction of the underground sewerage system in Taoyuan and the Ministry of Economic Affairs' Science and Technology Research and Development Project, Rih-Ding Water Enterprise is eligible for investment tax credits in accordance with Article 37 of the Act for Promotion of Private Participation in Infrastructure Projects, and the related amounts are summarized as follows:

Company Name	Balance (tax credit not yet offset)	Fiscal year (tax credit applied)
Rih-Ding Water Enterprise	115,776,000	2024
	83,401,000	2025
	65,891,000	2026
	NT\$110,066 thousand	2027

Source: Radium Life consolidated financial statements for FY2022 as audited by attesting CPAs

Tax Payments

Radium Life has demonstrated its support to the government and society by fulfilling its tax obligations for the past three years.

Item	2021	2022	2023
Income tax expense (in NTD thousand)	216,881	228,234	283,438
Percentage of net income before tax	77%	69%	106%
Income tax paid for the year	41,816	174,799	142,482

2

Transparency in Governance, Sincerity in Service

2-1 Corporate Governance	26	2-4 Integrity in Business	33
2-2 Risk Management	28	2-5 Sustainable Supply Chain	34
2-3 Legal Compliance	33	2-6 Thoughtful and Comprehensive Product After-Sales Service	40

Integrity in governance is the foundation of a company's sustainable development, strengthening the functions of the Board of Directors and requiring all employees to abide by their duties through rigorous internal control systems and open and transparent channels of supervision and reporting of violations. In line with the FSC's Corporate Governance Blueprint, the Company has actively implemented the corporate governance evaluation standards and was ranked in the 21-40% range (market value 5 billion to 10 billion) in the 10th (2023) Corporate Governance Evaluations. In response to emerging digital transformational trends, Radium Life continues to implement information security technologies and enhance employee awareness through cybersecurity training. In addition, we continue to strengthen ESG regulations in the industry supply chain and work with our supply chain partners to provide customers with high-quality, safe and secure products and services.



- SDGs and Annual Highlights (P6)



- The Group's Internal Control Information Platform P28
- Information Security Management Achievements P31
- Security Controls and Digital Transformation Highlights P32



- Director ESG Training Course P26



- Product Sales and Service Experience P40



- Green Procurement P36
- Supplier ESG Evaluation P37
- Construction Quality Assurance P38
- Disaster Response and Management P39

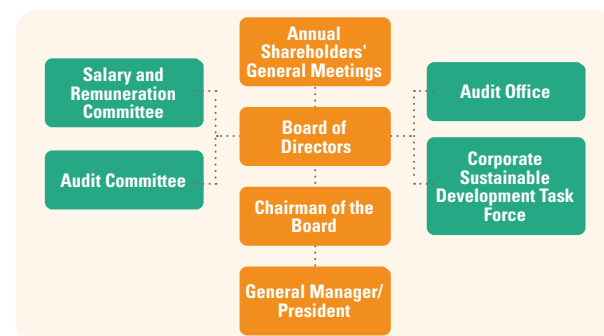


2-1 Corporate Governance

2-1-1 Status of Annual Shareholders' General Meeting and Board of Directors

GRI 2-9 ~2-10 ~2-11 ~2-17 ~2-18

The Board of Directors is the highest governance unit of the Company and is accountable to the Shareholders' Meeting. The Board regularly discusses and reviews corporate operational performance, impacts of major issues, and medium- and long-term ESG sustainable development plans. The Board of Directors consists of 9 members, including 5 directors and 4 independent directors, who are appointed for a term of 3 years and specialize in the areas of finance, engineering, telecommunications, technology and law. The Chairman of the Company also serves as the Chief Executive Officer. In order to enhance operational efficiency and the effectiveness of decision-making, the Chairman communicates directly with each director about the Company's operational status and strategic goals. For details of the measures taken by the directors and management to avoid and mitigate conflicts of interest, please refer to 2-4 Integrity in Business. Furthermore, the "Board of Directors' Diversity Policy" has been established, which stipulates that the composition of the Board of Directors should be appropriately diversified to meet the operational and development needs of the Company, so that they have the necessary professional backgrounds for the Company's continued business development. In 2023, Radium Life's Board of Directors held 11 board meetings. The average attendance rate of all directors and supervisors (excluding those attending by proxy) reached 99%. For details of the members of the Board of Directors, their genders, and other key positions in 2023, please refer to pages 15 to 21 of the 2023 Company's Annual Report or the Company's official website / Governance / Board of Directors and Functional Committees / Basic Information and Operating Conditions and Functional Committees.



Status of continuing education for directors

In addition, in order to continuously improve the professional knowledge and legal proficiency of the directors, regular continuing education courses are arranged for the directors every year. In 2023, directors attended a total of 80 hours of continuing education courses, which covering current issues such as ESG trends and strategies. According to the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies", successful candidates should complete at least six hours of continuing education in each year in which he/she assumes office. For detailed information on directors' continuing education, please refer to the Market Observation Post System or the Company's official website / Governance / Operations / Corporate Governance Operation Situation.



⑤ Director Courses and Training (ESG-related)

Orientation	Course Name	Relevance of Sustainability Topics
E (Environment)	Corporate Governance - Sustainable Environment Carbon Management - Low-carbon Transformation Path Planning - Carbon Inventory	Sustainability Topic: Climate Change Governance Description: Understanding the expectations of the national net zero transformation policy will help the Group plan its carbon reduction strategy.
	How Can Enterprises Implement Energy Conservation and Carbon Reduction to Improve Corporate Profits	
S (Social)	The Strategy of an Outstanding CEO - Leadership for Sustainable Innovation	Sustainability Topic: Talent Development and Retention Description: Through practical cases of corporate sustainability, explore the personnel knowledge and leadership thinking required for using ESG as a driving force for industrial transformation.
G (Governance)	Risks Are Everywhere and How to Manage Them Effectively	Sustainability Topic: Risk Management Description: Discuss practical cases of corporate management crises to strengthen the Company's ability to deal with emergencies.
	Advanced Seminar for Directors, Supervisors (Including Independent Directors) and Heads of Corporate Governance: How Directors and Supervisors Should Supervise Enterprise Risk Management and Crisis Management	
	Virtual World Explosion: The Metaverse and Future Development of Virtual Worlds	
	Information Security Governance Lecture - Important Information Security Standards and Compliance	Sustainability Topic: Risk Management (Information Security) Description: Understand the potential information security risks derived from AI and enhance the risk awareness of directors and supervisors; explore the opportunities for digital transformation of enterprises in the face of the new generation of digital technology development.
	Information security issues of Metaverse (including ChatGPT related issues)	
	Trade Secret Risk and Management Under Digital Transformation	
	Trends and Risk Management of Digital Technology and AI	
	Technical Development and Application Opportunities of the Chatting Robot ChatGPT	
	Corporate Governance Forum - International Trend of Money Laundering Prevention and Application of Fintech	Sustainability Topic: Corporate Governance, Integrity in Business Description: Explore the Company's preventive mechanism against ethical and integrity risks through emerging forms and cases of cyber fraud.
	Emerging Fintech Crimes and Money Laundering Prevention from the Company's Perspective	



Annual Report



Basic Information and Operation of the Board of Directors and Functional Committees



Status of Corporate Governance

② Nomination and Election of Directors

The Company's election of directors is governed by the candidate nomination system under Article 192-1 of the Company Act. Matters in relation to the acceptance and announcement of director nominations are handled in accordance with relevant laws and regulations including the Company Act, the Securities and Exchange Act. After review by the Board of Directors, the elected director candidates will be elected by the shareholders' meeting from the list of director candidates. Director nominations should generally consider qualities such as diversity, independence, and professional competence in carrying out their duties. For information regarding the related nomination process and criteria, please refer to the company's official website under Governance / Important Organization Rules and Regulations / Rules Governing the Election of Directors

③ Board of Directors' Performance Evaluation

The self-evaluation of the performance of the Company's Board of Directors and functional committees for 2023 has been completed. The average score is above 90 points, showing that the operation of the Board of Directors and functional committees are robust. For the operations of the Board of Directors, a "Board of Directors Performance Evaluation Procedures" has been established, which is implemented once a year for internal evaluation. In the first quarter of each year, the Board of Directors' performance for the previous year is evaluated, which includes the "Overall Performance Evaluation of the Board of Directors", the "Evaluation (self-assessment) of the performance of Board Members", and the "Evaluation of the Performance of Functional Committees". The method of evaluation requires the board members to fill out a self-assessment questionnaire for the current year, and for the responsible meeting committee members to compile relevant information and submit the statistical results to the Audit Committee and the Board of Directors as a reference for review and improvement. In the future, the relevant evaluation results will also be used as a reference for individual directors' remuneration and nomination for re-election. For more details on performance measures, please refer to the Company's website / Governance / Board of Directors and Functional Committees / Board of Directors and Functional Committees Performance Evaluation.

④ Shareholders' Rights

The Company holds annual general shareholders' meetings. A shareholders' meeting was held on May 30, 2023, to approve the Company's business report, financial statements, and appropriation of earnings. The Company's official website has set up "Investor Zone", "Corporate Governance Zone" and "Corporate Sustainability Zone" to disclose information on the Company's finances, business and corporate governance to enhance the quality of information disclosure. An "Office of Corporate and Public Relations" has been set up, which not only provides dedicated personnel (spokesperson and proxy spokesperson) to handle shareholders' related matters, hold investor briefings, and other methods to strengthen communication. The investors' service team is disclosed on the Company's website to properly handle shareholders' suggestions, questions, disputes and lawsuits, to increase shareholders' understanding of the Company, to enhance information transparency and to strengthen communication channels.

2-1-2 Salary and Compensation and Audit Committee Operations

GRI 2-9、2-19、2-20

② Salary and Remuneration Committee

The Company established the "Remuneration Committee" in December 2011 to regularly evaluate and review the policies, systems, standards, and structures of remuneration for directors and managers, and to provide professional opinions to the Board of Directors for reference in decision-making. The Remuneration Committee consisted of three independent directors appointed by the Board of Directors. The three members shall nominate among themselves one person as the convener.

In 2023, a total of three meetings were held, with a 100% attendance rate.

③ Audit Committee

In accordance with Article 3 of the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies," the Company has established an Audit Committee Charter, which state the Committee shall meet at least once every quarter and whenever deemed necessary. The Audit Committee consists of four independent directors, and they will nominate one person from among themselves to be the convener. Its primary functions are to oversee the effective implementation of internal controls, the fair presentation of the Company's financial statements, the selection (dismissal) of the CPAs, and validate the independence and performance of the attesting CPAs.

A total of 11 meetings were held in 2023, with a 100% attendance rate.

④ Directors Remuneration Policies

The remuneration package of the Company's directors is divided into remuneration, salary compensation and fees for the execution of duties. Remuneration is allocated in accordance with the Company's Articles of Incorporation, relevant laws and regulations, and by reference to industry benchmarks, etc., and then distributed based on the extent of the director's participation in and contribution to the Company's operations during the period of the director's term of office. In line with Article 19, Paragraph 1 of the Company's Articles of Incorporation, if the Company makes a profit during the year, the Board of Directors shall resolve to appropriate not more than 1% as remuneration to the directors, and the distribution of remuneration to the directors shall be reported to the shareholders at the shareholders' general meeting. Compensation is paid to directors for performing their duties or concurrently serving as functional committee members, based on their qualifications and with reference to industry benchmarks, etc. Regardless of the Company's operating profit or loss, the Company pays a fixed amount of compensation to the directors.

② Remuneration Policy for Managerial Officers

The remuneration structure of the Company's managers consists of salaries, bonuses and subsidies. Salaries consist of base salaries and allowances determined with reference to industry benchmarks and are based on job titles, grades, academic qualifications, professional abilities and responsibilities. Allowances are granted for serving as specific positions or conducting specific duties: For example: allowance for managerial roles and allowance for construction. Bonuses are granted based on work performance or specific work results, including year-end-bonus, employee remuneration, and project bonus. For details of remuneration paid to directors and managerial officers as well as remuneration structure, please refer to pages 22 to 27 of the 2023 Annual Report.

▶ Annual Highlights

The "Corporate Sustainable Development Working Guidelines" specifies that the Company and subsidiaries can, depending on the materiality of the topics, conduct evaluations for the inclusion of sustainability indicators and goals in the performance assessment, remuneration policies, and Key Performance Indicators (KPIs) of the Board of Directors and relevant units, thus enhancing and implementing the Company's corporate sustainable development strategies.

2-1-3 Participation in Membership Associations

GRI 2-28

Radium Life actively participates in public associations and non-profit organizations and holds positions as officers of these organizations. Through the exchanges with industry peers, everyone shares the latest business intelligence and cutting-edge technology and by linking the supply chain partners, we contribute to the development of construction, real estate, circular economy, transportation and logistics industries. For details of the participation of HKSA and external organizations, please refer to Table 2 in Appendix I Sustainability Performance Detailed Statistics.



↳ Rules Governing the Election of Directors



↳ Board of Directors and Functional Committee Performance Evaluation



↳ Annual Report

2-2 Risk Management GRI 418-1

2-2-1 Internal Control and Risk Management Process

The Company's board of directors is the highest governance unit of risk management. Each unit prepares a risk list for the business under its management, reviews and revises the internal control system, and evaluates the internal control system each year to ensure that the system design and implementation are continuously effective. The Audit Office reports on the improvement of internal control system deficiencies within the Audit Committee's quarterly reports. Annually, based on the results of risk assessments, an annual routine audit plan or periodic special audits are developed and implemented. Any deficiencies or abnormal issues related to the internal control system is disclosed in the audit report and followed up on until improvement is achieved. Furthermore, to respond to and improve internal control system deficiencies and abnormal issues in a timely manner, each unit's execution and enhancement of internal control operations, as well as their cooperation with internal auditing, are included as performance evaluation criteria according to the "Operational Guidelines for Assessing Improvements in Internal Control System Deficiencies and Abnormal Issues."

Starting from 2022, the Audit Office conducted a comprehensive evaluation of the internal control systems within each company of the Radium Life Group. The management units of each company were convened to expand a comprehensive optimization process. The internal control guidelines and work procedures documents were reviewed and revised. This was done to standardize the formulation, modification, coding, review, approval, implementation, registration control, archiving, and discontinuation of internal control systems and management documents within the Radium Life Group. In 2023, the Audit Office commissioned an external manufacturer to build the "Group Enterprise Internal Control Platform" to conduct a comprehensive electronic audit. The related benefits are as follows:



Electronic audit operations



Questionnaire progress analysis dashboard

Clearly present and quickly review the implementation progress of each unit's internal control self-evaluation.



Cross-risk analysis and risk map list

The trend of the assessment results, risk matrix results, and high-risk items for each year and each responsible unit can be presented.



Internal control self-evaluation results analysis dashboard

Presenting each internal control point and the evaluation results, the top ten improvement operations, major differences, and a three-year comparison of the self-evaluation results in the form of radar charts, line or bar charts.



Risk assessment and analysis dashboard

Displays risk control points and assessment results, the top ten high-risk operations, major risk operations, risk assessment gap analysis, and historical control statistics and analysis in the form of radar charts, broken lines, or bar charts.

The Company's risk management scope covers environmental (E), social (S), and governance (G) aspects. The responsible unit conducts rating, analysis, and control of each risk factor and adjusts business strategies in a timely manner to effectively respond to:

② Risk management and countermeasures

Orientation	Risk	Risk Factors	Countermeasures (example)
Governance (G)	Financial Investment Risk	Due to the huge demand for capital, the construction industry needs to invest and deploy its own capital within a reasonable range. In addition, the fluctuation of the international markets may affect the operation of domestic and foreign financial markets and interest rate trends, which may affect the recovery of capital.	- The Company has established procedures for investment, capital deployment, financial management, construction budgeting, and annual budget management, etc. Rih-Ding Water Enterprise has also established the "Regulations for the Acquisition or Disposal of Assets" to properly control financial investment risks. - The Finance Department coordinates the operation of domestic and foreign financial markets, analyzes the risk situation, pays attention to interest rate trends, and reports its findings regularly. The Operating Business Group has been established to generate a stable cash flow, increase the proportion of self-owned funds, and reduce dependence on banks. - If the Company needs to lend funds to others or endorse guarantees for others, it will follow the "Regulations for Lending Funds to Others" and "Regulations for Endorsement and Guarantee".
	Market Risks	The real estate industry is regional in nature, with competition between projects in a single region. The government's housing policy and interest rate policy also affects the direction of the market.	- We monitor government housing policies and interest rate policies, keep track of the sales situation and regularly review sales plans to adjust our operating policies in a timely manner. - We have established the "Development Project Evaluation Procedures" to evaluate and consider all factors to make the most appropriate decisions for stakeholders, economy, environment and society.
	Brand Risk	Corporate brand image affects customer trust and perception, which in turn affects operational performance, internal staff solidarity and sense of belonging.	We have established "Planning and Design Management Procedures" to standardize market demand analysis and product planning framework of new projects, alternative solutions and related follow-up operations after the design is finalized, and "External Communication Management Procedures" to establish a mechanism for handling and disclosing important information to strengthen brand risk management and ensure consistent communication and communication with external parties.
	Product Risk	Projects need to consider environmental and social risks, comply with construction standards and maintain construction quality to maintain product quality.	- Product operational risks are present throughout the product life cycle. To this regard, Radium Life has formulated various procedures to control the risks in order to deliver reliable and quality property products to consumers on time. - Rih-Ding Water Enterprise has established procedures for quality control to control the construction of the "Taoyuan Sewerage System BOT Project", and to regulate and inspect the specifications of equipment and materials used in the project, as well as construction standards and construction quality.
	Legal Risk	1. New or amended laws arising from the domestic political and economic situation. 2. Insufficient knowledge of laws and awareness of legal risks among employees.	- We maintain a high level of awareness of the domestic political and economic situation and legal changes and are able to respond appropriately to them as an important guideline for business execution and as a basis for evaluating the company's taxation and operations to ensure the Company's rights and obligations. - Develop internal practices and require employees to comply with legal regulations. For example, for engineering lifecycle-related operations, we have established procedures such as "Regulations for Compliance with Environmental Regulations", which set out the details of the regulations to be followed and the relevant operating procedures. - Plan internal training courses related to compliance to enhance employees' legal knowledge and awareness of legal risks.
	Information Security Risks	With the development of technology, the company's operations are becoming more and more dependent on computer application systems. The IT system must be equipped with the ability to prevent computer network crimes and crisis management in order to enable the company to operate in a stable and secure information systems environment.	- In order to prevent information security risks, we have set up a special unit for information security and established relevant procedures, as well as a management mechanism to ensure that information security regulations are followed. - The establishment of information security policies and the formulation of related guidelines are implemented to ensure effective information security management practices, reducing the probability and impact of security risks. - Set up short-, medium-, and long-term security strategy goals and authority management visions to enhance the company's information security crisis management capabilities.
Social (S)	Customer Service Risks	All service areas in the Group are committed to providing customer satisfaction, and customer satisfaction is closely correlated to brand reputation.	Radium Life takes customers' needs into consideration and has established the "Warranty Service Procedures" and "Customer Service Procedures" to provide customers with quality and consistent services.
	Human Resource Risk	Talent is the foundation of the success of any enterprise. We safeguard the basic welfare and personal safety of our employees, reduce the turnover rate and absenteeism rate, and cultivate employee loyalty.	- Radium Life has established "Procedures for Recruitment and Employment, Evaluation, Reward and Training, Salary Calculation and Payment" to ensure healthy labor-employer relationships. The "Procedures for Overtime Work" manage employees' attendance, "Procedures for Occupational Safety and Health Management of On-Site Workers" and "Rules for Occupational Safety and Health Management" to avoid occupational accidents caused by natural or man-made negligence at construction sites. - Rih-Ding Water Enterprise has established operational procedures for site safety and health management and environmental protection, emergency response and major disaster management, occupational safety and health correction and prevention management, and typhoon and flood prevention, in order to improve the disaster prevention system and mitigate disasters.
Environment (E)	Risk of Climate Change	Global warming and the greenhouse effect cause direct impacts on the natural environment and indirectly leads to higher energy costs, which pose potential impacts on the Company's operations. For details, please refer to 4-1-1 Climate Governance.	- In order to effectively control the safety of personal and property during emergencies and shorten the time of post-disaster handling operations, thereby minimizing damage from disasters. - The office air conditioning temperature is set at 26 degrees with air circulating fans, and the greenery on the top floor of buildings reduces heat generation. - The Company's vehicles are gradually replaced with hybrid vehicles to reduce the greenhouse gas emissions from fuel-powered vehicles.

2-2-2 Information Security and Digital Transformation Project GRI 2-23 ~ 2-24

Cyber Security Management

① 1. InfoSec Task Force

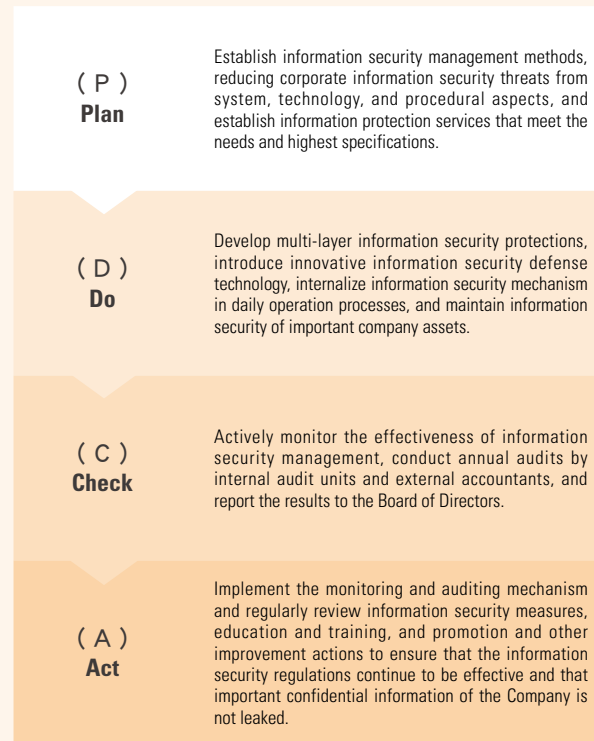
In 2021, the Company established an inter-departmental "InfoSec Task Force" under the "Corporate Sustainability Task Force", which consists of senior executives from the IT Division and the Group, to coordinate the formulation of policies related to information security and protection, implementation, risk management, and compliance verification. The Information Security Team regularly reports to the Board of Directors and the Audit Committee on the effectiveness of information security management, security-related issues, and operational status. The Audit Committee provides recommendations on the team's performance and reports them to the Board of Directors.

The InfoSec Task Force is responsible for strengthening information security management, ensuring the confidentiality, integrity and availability of information, and protecting it from internal and external threats, whether intentional or accidental, so that the Company, its suppliers and customers can enjoy the benefits of information security. It also facilitates the development of telecommuting (remote work) in the post-epidemic era.



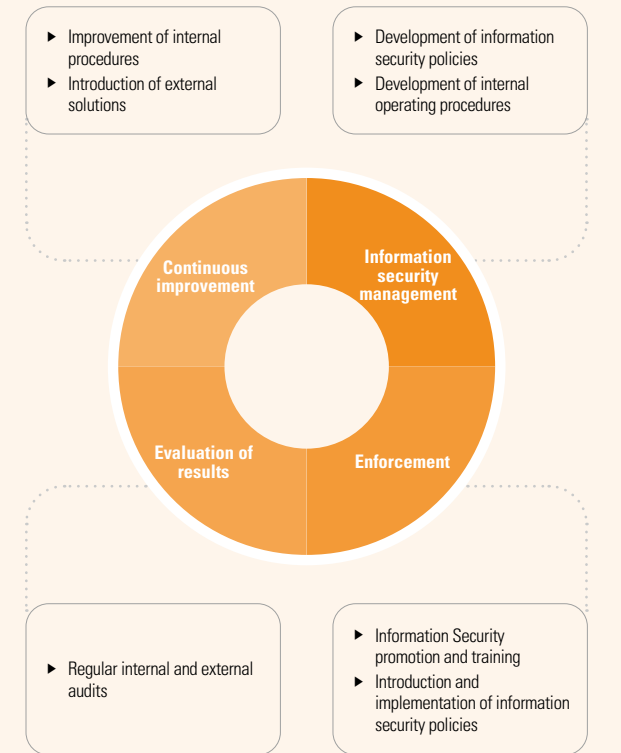
② 2. Information security policy

In order to effectively implement information security management, the InfoSec Task Force reviews the applicability of information security policies and protection measures on a quarterly basis according to the management cycle of Plan-Do-Check-Act (PDCA), and evaluates and introduces appropriate solutions according to the sensitivity of the data to be protected, as follows:



③ 3. Information Security Operations

In 2023, the Company appointed an Information Security Officer and one Information Security Personnel and convened two Information Security Task Force Meetings in accordance with Article 9-1 of the "Regulations Governing the Establishment of Internal Control Systems by Public Companies" published by the Financial Supervisory Commission. We regularly review and formulate information security policies in accordance with the "Guideline on Information Security Control for TWSE/TPEX-Listed Companies". Moreover, we make an effort to join information security intelligence sharing organizations to obtain information security alerts, security threats, and weaknesses in order to strengthen the Company's information security measures.



④ 4. Specific management plans

Multi-level information security protection				Continuous review and improvement
Network Security	Device safety	Application Security	Information security protection technology strengthening	Education and Promotion
- Advanced technology for scanning and software updates - Strengthen network firewall and network control to prevent cross-network spread of computer viruses	- Set up new computer scanning mechanism to prevent infected computers from entering the Company - Set up terminal endpoint protection measures according to computer type and strengthen malware behavior detection	- Develop development process security self-checklist - Continue to enhance the security control mechanism for applications	- Outbound mail audit and control - Intrusion detection system	- Strengthen the explanation of email social engineering to raise user vigilance - Execute phishing drills from time to time to raise employees' awareness of information security.

⑤ 5. Information security incident handling approach

Incident Handling Method	Incident Preventive Approach
- Radium Life has established a dedicated information security unit and follows a quarterly management cycle to review the applicability of security policies and protective measures. It focuses on strengthening network firewalls, network controls, and improving internal measures to defend against malicious software, so as to prevent network attacks from any third parties that could disrupt the company's operations and protect its business activities. - Establish the "Regulations on the Notification and Response of Cyber Security Incident" so that after a security incident occurs in the Company's information and communication operations, emergency notification and contingency measures can be implemented sequentially, and various information and communication operations and services can be restored as soon as possible to maintain the Company's business operations.	- Safeguard the security of resource sharing with a cross-departmental information security team, review and evaluate information security regulations and procedures to ensure their appropriateness and effectiveness, and implement corporate information security management strategies. - Continuously conduct information security campaigns, raise employees' awareness of information security, and train information security professionals. - Depending on the sensitivity of the data to be protected, appropriate solutions will be introduced and additional budget will be allocated to strengthen information technology security and data backup.

⑥ 6. Information Security Management Achievements

Orientation	2023
Information security joint audit	- The Company conducts annual audits according to the "Information Security Plan" to assess internal control deficiencies in five major areas: cyber asset security management, information system security management, data backup and maintenance, information security control and authority, and server room management. - The companies that have started the joint audit include: Radium Life, Titan Development & Construction, Wan-Da-Tong, Q Square, Rih-Ding Water Enterprise, Radium Kagaya, Chi-Shun Sheng, Rih-Hsiang Rental Enterprise. All of them completed the improvement of deficiencies in 2023.
Social engineering drill	We conduct quarterly social engineering drills and formulate relevant measures based on the results or include them in the annual routine plan. The total number of participants in 2023 reached 3,148 times. In addition, reinforced training (0.5hr) was provided for employees who failed, and a total of 137 persons participated.
Information security education and training	- Information security awareness-raising emails are distributed based on topics such as fake Apple customer service, hidden information security risks of ChatGPT, and fraudulent websites on the Universal 6000 list. - Information security pictures are automatically played at 9:00 a.m. every day to bring information security issues closer to daily life situations and strengthen internal information security awareness. - New employee training camp: Information security course (0.5hr), a total of 87 people participated. - Publicity of the Information Security and Personal Data Protection Act: The course (0.5 hr), which covered personal data types and protection measures, was introduced to 734 people in total. - Network and information security defense seminar: A seminar (1.5 hours) on the necessity of network information security defense and the risk of artificial intelligence was held, with a total of 36 participants.
Infosec Device Protection	For the protection of the Group's information security device, including website program protection, spam, intrusion detection, anti-virus software, and host endpoint protection, the statistics, analysis, and adjustment of the annual number of blocks are conducted.
Information security incident handling	- In 2023, the Company had no information leakage incident, no personal data leakage complaint case, and no personal data leakage confirmed and there were no occurrence of personal data leakage incidents that led to being fined by the competent authority. - Conduct in-depth system penetration tests to evaluate the robustness of information security protection mechanisms and actual implementation performance when the system faces external attacks. In 2023, the assessment conducted a comprehensive identification of potential security loopholes in the plug-in system and the Fuzhou customer repair system 2. Based on the test results, we adopted a series of corrective measures to improve the security of the system and the ability to resist external threats. After adjustment, there are currently no critical or high-risk security loopholes in the two systems.

Digital Transformation Project

The Company makes good use of various innovative technologies and information with the goal of "Empowering Sustainable Living with Technology" to strengthen the Group's digital technologies capacity. Budget is allocated each year to run this project. The main executing targets are: Strengthen information system integration, information security integration and promote information security talent cultivation to show our determination in emphasizing information security policies and to implement digital transformation.

① 1. Digital Transformation Strategy and Planning

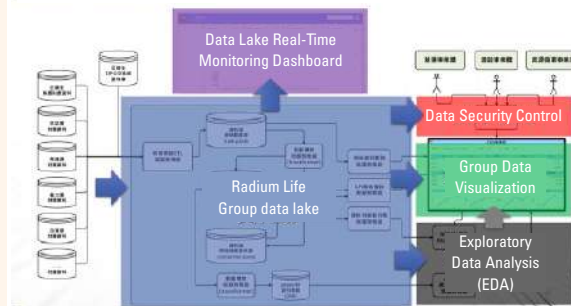
Short-term (Digitalization)	- Build up Radium Life Group's Deep Lake to effectively manage the Group's various big data assets. - Develop Group BI portal to present various management reports in real time and accelerate decision-making efficiency.
Mid-term (Automation)	- Automate highly repetitive human-machine collaborative operations to reduce labor and time costs. - Introduce IA (intelligent Automation) intelligent process solutions to quickly implement various enterprise collaboration operations or workflows.
Long-term (Intelligization)	- Build deepQuery data exploration and analysis automation tools to quickly grasp data characteristics and build data prediction and analysis models. - Build an automated machine learning (autoML) platform to accelerate the efficiency of AI intelligent deployment.
Strategy	Review and confirm the Group's short-, medium-, and long-term strategic goals and vision for permissions management.
Governance (authority management and governance policy)	Establish clear policies and regulations based on strategic goals, and define organizational and role responsibilities for rights management governance.
Model (IAM model design)	Build user access control model and permission management control process.
Technology	Determine IAM tools, architecture, and IAM integration solutions.

② 2. Security Controls and Digital Transformation Highlights

Data Lake Development and Information Security Control

Integrate the data generated by Radium Life Group into its deep lake, ensuring the inclusion of data protection measures and systems in accordance with information security protocols. Clear policies and standards are established based on strategic objectives, and organizational structures and role responsibilities are defined for permissions management governance, establishing a comprehensive permissions control mechanism. This ensures that data is protected from unauthorized access, mitigating potential security concerns.

Group Deep Lake Establishment and Application Framework



TBS app test

In response to the rapid increase in users of the "TBS App", Wan-Da-Tong Enterprise regularly conducts network traffic tests:

- Load rate testing: Simulate the state of 20,000 users calling APIs at the same time. It is measured that each connection can respond within 4-7 seconds, and that each system function can process more than 89-97 executions per second. The error rate is only 0-3.9%.
- Stress test: Verify the app's response when receiving API calls from more than 1,000 - 10,000 users at the same time. No error processing occurred. Each connection can be connected within 4 - 7 seconds to provide higher reliability and connection.
- Mobile app information security testing: Use the test types and tools of nationally recognized testing laboratories (meeting the requirements of ISO/IEC 17025) to test for security loopholes in apps, including mobile app release security, sensitive data protection, transaction resource control, identity authentication, authorization, and connection management, mobile application code security, and webview security testing. The testing showed that there were no vulnerabilities found in them.

Rih-Ding Water Enterprise Expert System



- Intelligent management dashboard: Monitor site equipment and control the inflow, water discharge, and water quality.
- Real-time processing of intelligent monitoring data: When the system detects anomalies or alerts, it will automatically send email and teams and notify operators in real time.

Conference voice recording-to-text system

Improve administrative efficiency with AI speech-to-text function.



2-3 Legal compliance

2-3-1 Legal Compliance Management Process GRI 2-23

Corporate Governance Related Regulations

To determine an effective corporate governance structure, protect shareholders, and take into account the legal rights of other stakeholders, with reference to the Company Act, Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and related laws and regulations, the Company has formulated the "Sustainable Development Code of Conduct", and the key revisions in 2023 include: (1) the Quality, Safety, Health, Environment and Sustainable Development Division as a full-time unit for promoting sustainable development; (2) the Company and subsidiaries should set the relevant management indicators and goals for sustainability issues, and consider short-term, medium-term and long-term strategies when setting them; (3) Evaluate the incorporation of sustainable development indicators and goals into the performance evaluation, remuneration and incentive policies, system, and KPIs of the Board of Directors and related units.

For the content of all important organizational rules of the Company, please visit the official website:



2-3-2 Legal Compliance GRI 2-27 SASB IF-HB-160a.3

Due to the diversified development of operations and a wide range of business scopes of the Radium Life Group, it is necessary for the management of internal employees and external suppliers to keep a close eye on changes in the law and to be responsive. The Company strictly enforces legal compliance and reduces the Group's risk of violating the law. The Radium Life Group has adopted the criterion of disclosing the amount of a single fine exceeding NT\$100,000 as a material fine, and examined the violations of laws and regulations in the environmental, social and economic fields during the reporting period. For details of the compliance situation, please refer to of Table 3 of Appendix I Sustainability Performance Detailed Statistics.



Internal
(Employees)

- Legal Division and all responsible units: Keep abreast of changes in the regulatory environment and familiarize themselves with the application of laws and regulations, so as to reduce the number of violations and the amount of violations year by year, and achieve the goal of zero penalties from the competent authorities; regularly provide at least one hour of legal compliance education and training courses every year and to strengthen supervision on employees to comply with laws and regulations.
- Audit Office and external audit unit: Track the compliance process and improve the implementation progress to ensure the effective implementation of the internal control system.
- Quality, Safety, Health, Environment and Sustainable Development Division: In 2024, to strengthen the identification of the Group's businesses and to comply with laws and regulations, it is planned to establish a compliance checklist for air, water, waste, poison, and other items, perform on-site operational process inspections, and issue audit reports in 2024, make improvements and follow-up suggestions.



External
(Suppliers)

- The Company follows the "Health and Safety Management Rules for Third-Party Suppliers" and "Integrity in Business Clauses" to select, evaluate, supervise and manage suppliers, strengthen communication, education and training with suppliers and contractors, and track their improvement plans to ensure reduced construction defects or illegal matters.

2-4 Integrity in Business GRI 2-15、2-23、2-24、2-26、205-2、205-3、206-1

Five Elements of the Management Approach

Action Plan	Policies/Commitments	Formulated relevant policies to establish an effective corporate governance structure and to protect the legitimate rights and interests of shareholders and other stakeholders. - Established the "Ethical Code of Conduct" to clearly regulate that employees or managers shall not ask for or receive any improper benefits, infringe on the intellectual property rights of others, or engage in unfair competition or other behavior that violates integrity, and to establish a corporate culture of integrity and sound development of the Company's business operations. - Established the "Internal Control Regulations for the Prevention of Insider Trading" and the "Code of Ethics for Directors, Supervisors and Managers" to clearly regulate that employees or managers shall not engage in any unlawful behavior that affects the order of securities trading, conflict of interest, or unfair trading. - Established the "Accusation Management Regulations" to provide a channel for third-party reports against employees or managers who violate the integrity of the Company's operations or engage in any unlawful behavior, and the contents of the reports and the investigation procedures are kept confidential, in order to ensure that the Company conducts its business in an ethical manner. - In the "Employment Contract" with employees and "Appointment Contract" with managers, and contracts with third parties, employees, managers, and third parties are required to comply with the Ethical Code of Conduct.
	Positive Impact Management	- In the "Employment Contract" with employees and "Appointment Contract" with managers, it is stipulated that there shall be no breach of ethical conduct, no infringement of intellectual property rights of third parties, non-compete clause, and absolute confidentiality of business operations, documents, and customer information, etc., and that the Company may seek compensation from the employees or managers for any breach of these obligations. - Courses on ethical conduct and management are held regularly every year, and managers and employees are required to be vigilant in prohibiting the acceptance of hospitality, gifts, or other improper benefits from suppliers, customers, contractors, or competitors related to the Group, and the Group's public website has been used to publicize the policy on ethical management, such as "not accepting gifts". - Verify the reputation, background, transaction results, and credit history of new employees, managers, and business partners of the Group through the prior credit investigation process.
	Negative Impact Management	- The Group has established the "Accusation Management Regulations" to provide a third-party reporting channel for employees or managers who have violated the integrity of the Group or engaged in any unlawful acts, and the contents of the report and the investigation procedures are kept confidential. - In order to protect the Group's integrity, employees and managers are required to refrain from offering, promising, requesting, or accepting, directly or indirectly, any improper benefits, including but not limited to money, gifts, commissions, positions, services, favors, kickbacks, etc., or any other unethical behaviors in the course of transactions.
Objective/Target		For the 2024 goals, medium- and long-term goals, please refer to <u>1-1 Sustainability Blueprint and Strategy</u>
Validity Assessment		For the 2023 goals, performance, and target achievement status, please refer to <u>1-1 Sustainability Blueprint and Strategy</u>
Complaints Mechanism		If an employee or an outsider discovers any unlawful activities, he/she may call the reporting hotline or write to the designated whistleblowing email on the official website. The Corporate Governance Task Force will be responsible for accepting the report and handling it in accordance with the provisions of the "Accusation Management Regulations" and "Reward and Punishment Management Regulations" of the Company. If there is any violation of the relevant laws and regulations, the Company will take appropriate legal actions if necessary.

Management Approach | Integrity in Business GRI 2-25、2-33



Implementation of Integrity in Business

To establish an effective corporate governance structure and protect the legitimate rights and interests of shareholders and other stakeholders, Radium Life established the "Ethical Code of Conduct" in 2016, which was revised and approved by the Board of Directors in February 2020 to govern the Company's corporate integrity management standards. No violations of ethical business practices, corruption and bribery, anti-competition, antitrust and monopoly laws occurred in 2023, and on November 10, 2023, the Board of Directors was briefed on honest business practices.

 Internal (Employees)	- Require all employees (including employees of affiliated companies) to abide by the "Integrity in Business Best-Practice Principles" during their tenure, and specify the content in the employment contracts and appointment contracts that new employees and managers should sign and request them to follow the ethical management clause. A contract may be terminated or rescinded at any time if dishonest conduct is involved. - In addition to posting videos on Integrity in Business online courses on the Company's internal website for promotion to all employees, directors and senior executives are invited to participate in Integrity in Business-related courses or seminars every year, so as to help employees understand laws and regulations through promotion and training, so that employees and managers can comply with them when carrying out their duties. In 2023, the Radium Life Group co-organized the "Ethical Code of Conduct and Prevention of Insider Trading" course (0.5hr), attended by 237 people; and held the "Ethical Code of Conduct and Prevention of Insider Trading" seminar (2hr), attended by 29 persons in total. - Established the "Internal Control Regulations for the Prevention of Insider Trading" and the "Code of Ethics for Directors, Supervisors and Managers" to clearly regulate that employees or managers shall not engage in any unlawful behavior that affects the order of securities trading, conflict of interest, or unfair trading. - Established the "Accusation Management Regulations" to provide a channel for third-party reports against employees or managers who violate the integrity of the Company's operations or engage in any unlawful behavior, in order to ensure that the Company conducts its business in an ethical manner. After conducting the investigations of the received complaint cases, if the employee has indeed made the violation after the facts have been proven, they shall be treated in accordance with the Company's "Reward and Punishment Management Regulations"; if there is a violation of relevant laws and regulations, the Company will take appropriate legal actions when necessary to protect the Company's reputation and interests.
	- Established credit investigation procedures in advance to verify the transaction performance and credit history of counterparties to prevent violations of Integrity in Business. - Contracts made by the Group's Legal Division with suppliers or contractors, including but not limited to engineering contracts, professional consultancy contracts, commissioned design contracts, maintenance contracts, sales and purchase contracts, lease agreements, online store supply contracts, and agreements, are required to specify the "Integrity in Business Clause." - Suppliers, contractors, and other third parties that the Group signs contracts with shall conduct business with integrity and shall not request or accept commissions, kickbacks, bribes, illegal political contributions, insider trading, irregular transactions, violated labor and consumer rights protection, or engage in any conduct harmful to the environment. - We expressly stipulate that if a third party commits such conduct, the Group may terminate or rescind the contract and request the third party compensate for damages to ensure that any third party in which the Group has entered into contract with conducts business with integrity and fulfills its social responsibilities.

Employee Whistleblowing Procedures

Reporting/ Whistleblowing Channels	If employees discover any unlawful activities, they may report them through the following channels to the responsible departments, supervisors, or the audit unit. To protect whistleblowers, the Company handles reported cases involving individuals and stakeholders in a confidential manner. Any violation of confidentiality obligations will be dealt with in accordance with the provisions outlined in the company's "Reward and Punishment Management Regulations". - Company Website/Contact Us/Whistleblowing/Contact Us - Internal/Employee Care Email		 Contact Us
Responsible Teams	General Cases: Corporate Governance Task Force Directors or senior management involved in the case: Submitted by the Chief Corporate Governance Officer to the Audit Committee for consideration, and the Audit Committee may arrange for the formation of an investigation team made up of internal or external members.		
Acceptance Process	Step 1 Investigation, clarification and verification after the formation of the investigation team	Step 2 Report to the Corporate Governance Task Force or Audit Committee	Step 3 The Corporate Governance Task Force or the Audit Committee will review and propose disciplinary action, and in the event that a case is reported by a director or an officer, the case will be submitted to the Board of Directors for approval and announced by the Human Resources Department in accordance with the Company's "Reward and Punishment Management Regulations".
			Step 4 - Formulate specific measures for review and improvement. - Enhance internal and external publicity awareness and education training to avoid the recurrence of similar incidents. - Revise and review the Company's internal and external management policies.

2-5 Sustainable Supply Chain

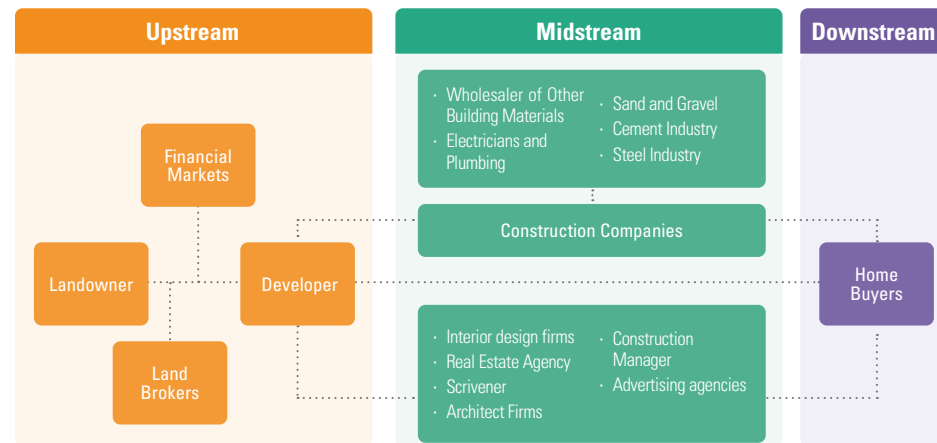
Five Elements of the Management Approach	
Policies/ Commitments	Policy: "Regulations for Joint Procurement in Requisition, Purchase, Contracting and Acceptance Operations", "Radium Life Group Supplier Checklist", "Internal Control Guidelines for Supplier Management Operations", etc. Commitment: Increase the procurement rate of eco-friendly and appropriate green building materials, strengthen occupational safety and health education and incentive system before and after work, cultivate qualified suppliers, improve the sustainable supply chain, collaborate with supply chain partners to pay attention to the trend of sustainability, and exert positive influence.
Action Plan	Positive Impact Management Increase the procurement rate of eco-friendly and appropriate green building materials, strengthen occupational safety and health education for suppliers before and after construction, select qualified suppliers across Taiwan, filter out business sources that have experienced major occupational disasters, train suppliers suitable for the construction, and improve the acceptance rate of excellent suppliers in the construction evaluation and percentage of contracts with performance and collateral clauses included.
	Negative Impact Management Specify management rules and penalty clauses for quality control, occupational safety and health, and environmental cleanliness of third-party suppliers in project contracts. Through pre-construction consensus meetings, unscheduled inspections and supervision, and regular supplier evaluations, we ensure that all project defects can be tracked and improved, the quality failure rate can be reduced, and hazardous accidents and environmental pollution can be avoided.
Objective/ Target	For the 2024 goals, medium- and long-term goals, please refer to 1-1 Sustainability Blueprint and Strategy
Validity Assessment	For the 2023 goals, performance, and target achievement status, please refer to 1-1 Sustainability Blueprint and Strategy
Complaints Mechanism	Supply chain partners can discuss the related management situation with the company in pre-construction consensus meetings and occasional occupational safety and health promotion meetings. Radium Life Group's Supplier Supervision and Management Unit is the Group's Engineering Department, which is responsible for the selection, evaluation and management of engineering suppliers to ensure that they do not cause any significant impact on society and the environment.
Management Approach Supply Chain Management	
GRI 2-25 ~3-3	

2-5-1 Industry Chain and Procurement GRI 2-6、2-23、2-24、204-1

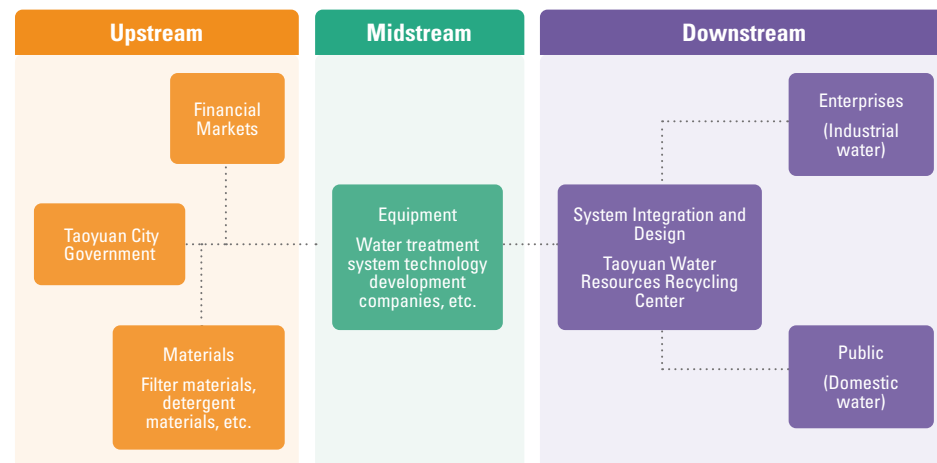
Diversified industrial chain

As one of the three major business entities of Radium Life Group, there are significant differences in industrial chain structures. The following uses representative companies of the three major business entities as examples to explain the industrial chain structure and supplier management process:

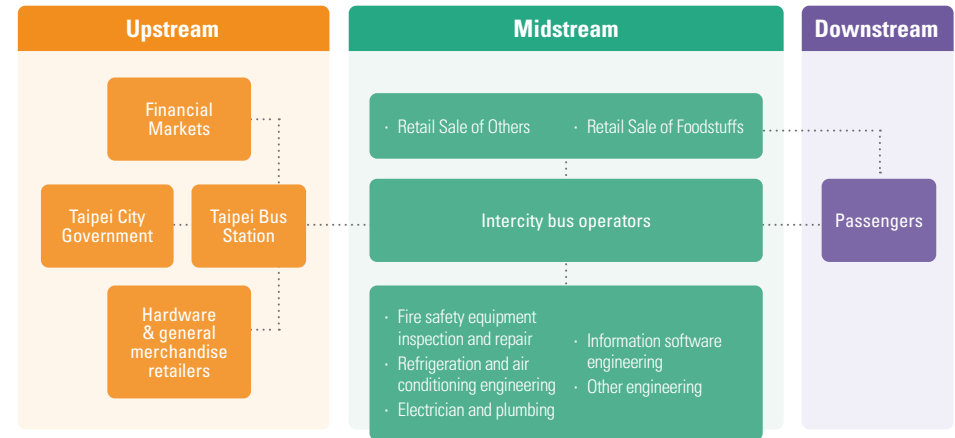
① Building a business industrial chain (Radium Life as an example)



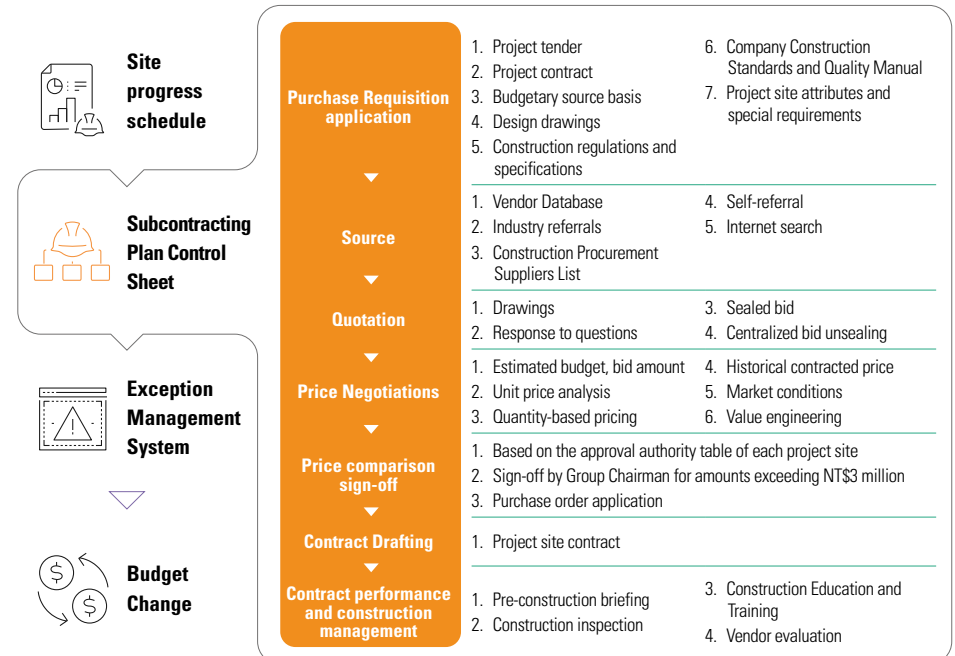
② Industrial chain of recycling business (Rih-Ding Water Enterprise as an example)



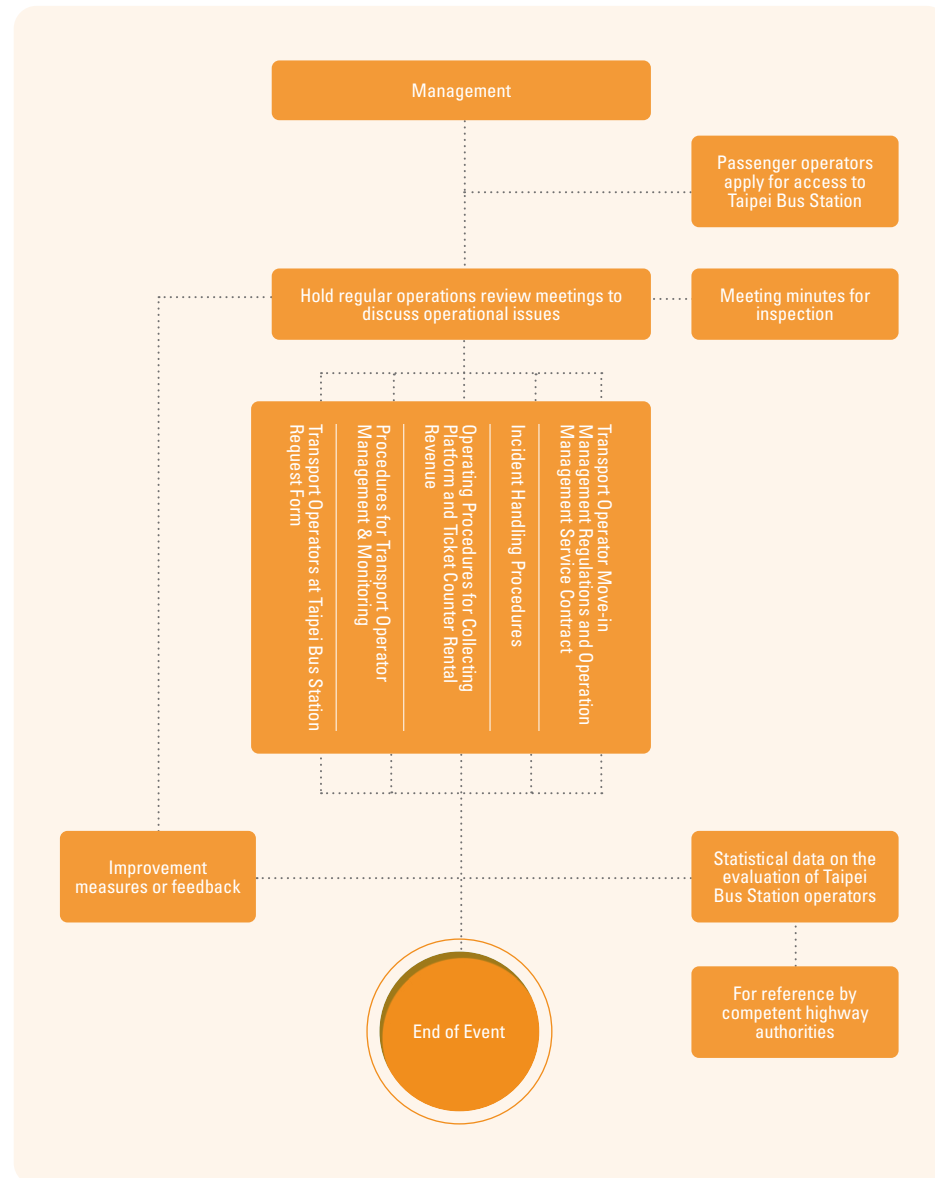
③ Operating industry chain (Wan-Da-Tong as an example)



④ Engineering supplier management process (Radium Life and Rih-Ding Water Enterprise as examples)



② Business Supplier Management Process (Wan-Da-Tong as an example)



Local Procurement

To reduce the carbon emissions caused by the transportation of construction raw materials and improve the service efficiency of contractors, the Radium Life Group is committed to localizing the supply chain and actively cooperating with local manufacturers. In 2023, there were a total of 1,017 construction contractors and 283 non-engineering suppliers and all of them are local manufacturers in the region.

③ Distribution of Local Contractors

Region	2023 (Engineering)	Percentage of Engineering Contractors/ Suppliers	2023 (non-engineering)	Percentage of non-engineering contractors/ Suppliers
Eastern Taiwan	8	0.79%	0	0 %
Northern Taiwan	719 companies	70.70%	163 companies	57.6 %
Taoyuan, Hsinchu, Miaoli	169 companies	16.62%	90 companies	31.8 %
Central Taiwan	63 companies	6.19%	7 companies	2.5 %
Southern Taiwan	58 companies	5.7%	23 companies	8.1 %
Total	1,017 companies	100%	283 companies	100%

Green Procurement

In 2023, our green procurement accounted for 8.43% of the overall procurement amount, of which 4.48% was concrete containing 5-10% hearth stone and fly ash to practice the circular economy at the resource level. Materials certified with the green building materials label of the Ministry of the Interior will continue to be the first choice for new projects in the future.

③ 2023 Green Procurement Item List

Green Procurement Programs	Procurement volume	Percentage of overall purchases
Concrete containing 5-10% of hearth and fly ash	11,697 M ²	4.48 %
Pervious concrete bricks complying with green building materials	1,047 M ²	0.52 %
Permeable pavement in compliance with the water-retention design of green building	938 M ²	0.58 %
Paints that comply with the Green Building Material Label	9,814 M ²	0.45 %
Green Building Green Planting Projects	4,013.4 M ²	1.11%
Glass that meets the green building envelope energy-saving assessment	15,484.38 M ²	0.94 %
Carpets that comply with the Green Building Material Label	1,369 M ²	0.35 %

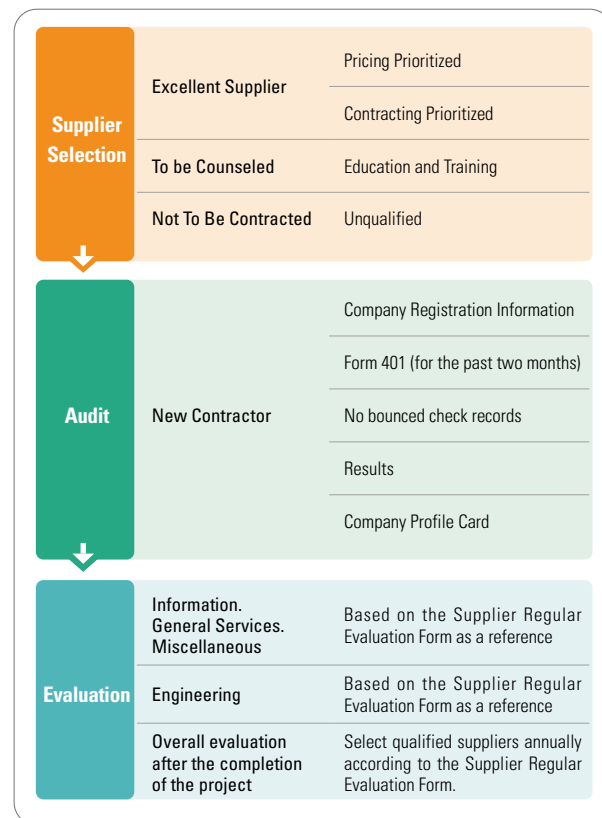
2-5-2 Supply Chain Management and Assessment

GRI 2-23、2-24、308-1、308-2、406-1、408-1、409-1、414-1、414-2

Sustainable and Comprehensive Supplier Management

The Radium Life Group conducts regular evaluations beginning right from the initial selection process of potential suppliers, and has formulated a series of management procedures to continue to conduct credit assessment, selection and related operating procedures in accordance with the "Regulations for Joint Procurement in Requisition, Purchase, Contracting and Acceptance Operations," hoping to realize the Group's five core values together with supplier partners.

③ Supply Chain Management (SCM)



③ Supplier evaluation and management, business source and sentiment survey, and subcontract analysis

Supplier evaluation and assessment management

- To comprehensively assess and evaluate suppliers on a regular basis, the subsidiary, Titan Development & Construction, has complied with the ISO 9001:2015 quality management system, ISO 14001:2015 environmental management system international standard, and ISO 45001:2018 occupational health and safety management system international standard.
- For example, in the environmental aspect, according to the ISO 14001:2015 standard, for the procurement of outsourced products or services with significant impact on the environment, the procurement and environment and health units will require suppliers to provide relevant information for evaluation according to the "Evaluation List for Indirect Environment Consideration Aspects" and the "Supplier Environmental Evaluation Management Regulations" to evaluate environmental impacts with those that pass being listed as qualified suppliers.

Business source and business sentiment investigation and subcontract analysis

- Establish the "Group Joint Procurement Benchmark", conduct real-time inspection of raw material market conditions, maintain raw material survey records, establish a comprehensive database of qualified suppliers and raw materials, assist in the planning and preparation of alternative labor and building materials, and implement job classification.

To continuously maintain the quality of the products provided to the customers, the Group selects suppliers based on the "Supplier Checklist". The selection indicators include human rights, environmental, and social factors to inspect the supplier's qualifications, after which, a discussion is held with the supplier based on the inspection results.

③ Supplier Checklist (ESG-related items)

Selection Aspect	Indicator Items for Selection (Excerpt)
Human Rights	Whether there are incidences of child labor (workers under the age of 18)
	Whether there are incidences of discrimination by gender (male/female ratio of employees)
	Whether there is a system of working hours and work flexibility
Environment	Whether there is awareness of environmental protection concepts
	Whether it will cause pollution to the environment
	Whether it is environmentally friendly, and energy resources can be reused
Social	Willingness to join the Company's labor safety consultative organization?
	Willingness to participate in the Company's occupational safety and health training?
	Whether enrolled in labor insurance or construction industry comprehensive insurance?
	Whether the supplier has joined any social welfare activities

With respect to the audit and evaluation of existing suppliers, the Group has set out in the appendices to the project contracts "Notes on Contracting Work", "Compliance with Site Safety and Health" and "Occupational Safety, Health and Environmental Protection Penalty Clauses", which stipulate that suppliers are required to comply with the relevant regulations on human rights, occupational safety and health, and environmental protection starting from the contract signing phase. In addition, we have set the benchmark for supplier registration and selection. Take the subsidiary, Titan Development & Construction, as an example. In our supplier evaluation and assessment management operations, we have included the suppliers' occupational safety and health performance in the regular evaluation and assessment, and regularly assess the information of qualified suppliers. Through unscheduled construction site supervision, we request suppliers who violate relevant regulations to pay fines and propose improvement measures.

③ Occupational Safety, Health and Environmental Protection Penalty Clauses (ESG-related items)

Penalty Aspect	Non-compliant Items (excerpt)
Human Rights	Basic legal requirements: Hiring of child labor or illegal workers, etc..
	Labor insurance: Failure to enroll workers to labor insurance or take out employer's accident liability insurance.
	Unlawful infringement: Verbal abuse, intimidation, provocation, forced or compulsory labor, violent treatment, etc.
Environment	Environmental regulations: If there are violations of environmental regulations or laws, whether reported by the client or government agencies.
	Waste management: Throwing cigarette butts, spitting betel nut juice, or illegal dumping of garbage or waste.
	Noise management: Noise or noise vibration exceeding the control standard without carrying out mitigation measures.
	Air pollution management: Negligence or accidental air pollution, failure to install ventilation equipment, etc.
Occupational Safety	Wastewater management: Discharged without effective treatment, resulting in pollution of water bodies.
	Process requirements: Failure to hold safety and health or hazard awareness meetings, failure to submit safety and security plans, etc.
	Personnel qualifications: Failure to apply for identification documents, failure to have legal operating qualifications or licenses, etc.
	Equipment requirements: Vehicles or equipment that have not been inspected and certified, or safety protective gear not worn in accordance with operational requirements.
	High-risk operations: Violation of prohibited actions in confined spaces, hot work, and work at height.

Radium Life Group regularly evaluates its existing suppliers in accordance with "Internal Control Standards for Supplier Management" "Supplier Evaluation Form" for items such as project quality and progress, occupational safety and health, and environmental protection during construction work. If a supplier is evaluated with a C grade, they will be placed on the watchlist for continuous monitoring. If a supplier receives a D grade, proactive measures will be taken to arrange for communication and guidance sessions with the supplier. The outcomes of these sessions will be recorded in the evaluation form for ongoing tracking and management. This is done to ensure that the supplier has a basis for improving their construction quality. If there is no improvement within the specified timeframe, the business relationship with the supplier will be terminated.

In 2023, a total of 248 existing supplier evaluations were conducted for engineering suppliers and 13 evaluations for non-engineering suppliers. No supplier with significant negative impact on the environment or society was identified. In addition to the increase in the number of evaluations for existing suppliers year by year, the evaluation results in 2023 showed that 48.79% of suppliers were graded A or higher in engineering and 84.61% in non-engineering categories. In the future, we will continue to improve related performance, and focus on conducting education and training for suppliers, performance case sharing against peer industry benchmarks, remote/on-site corrections and corrective measures, technical support plans, and ESG training to implement the sustainable supply chain vision.

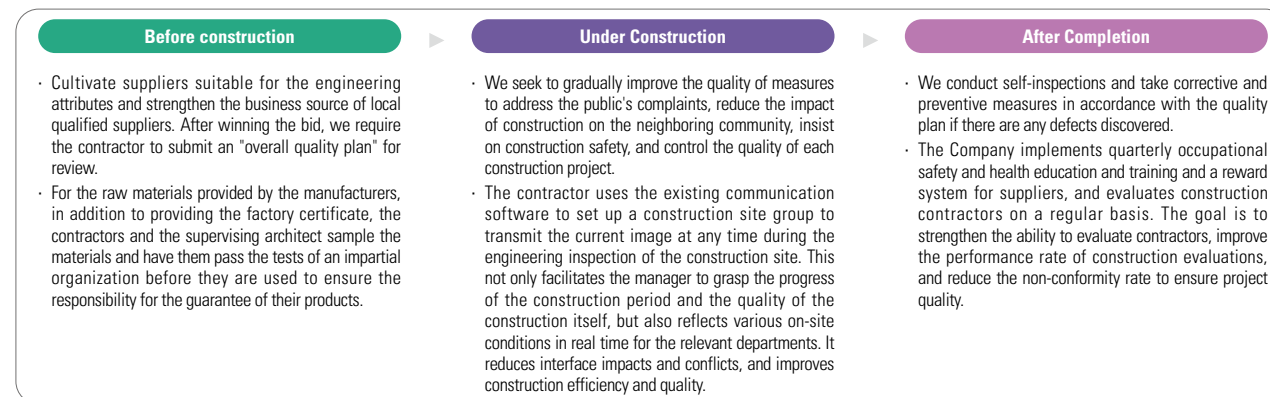
2023 Supplier Evaluation Results

Grade	Score	Grade Description	Engineering	Non-engineering
A	Over 90 points	Reliable and well-established supplier	121	11
B	80-89 points	Suppliers with whom continued business transactions are possible	105	2
C	70-79 points	Suppliers in need of improvement and guidance	14	0
D	60-69 points	Transactions are suspended, pending further investigation	8	0
Total Number of Evaluations			248	13

2-5-3 Construction: Focus on Construction Quality and Safety GRI 417-1

Construction Quality Assurance

Radium Life Group attaches great importance to the quality and safety of construction projects. It has established a construction quality management framework for its suppliers, including the contractor, construction supervision architect, and the owner, and formulated respective strategies for management at each stage from construction to completion:

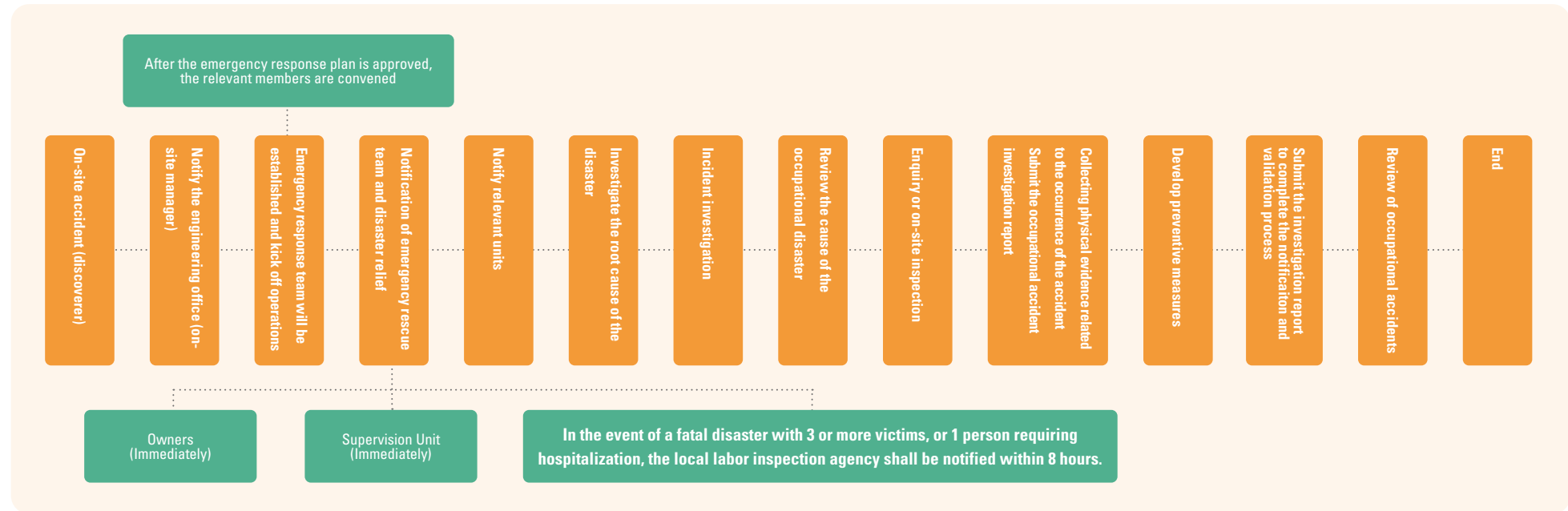


Construction Quality Management Framework

Unit	System	Process
Contractors	Construction Quality Control System	Before project work commences, the construction contractor prepares a construction plan and proposes a quality plan, sets up a quality control organization, and establishes various project quality management standards, materials and construction inspection procedures, self-inspection checklists, and deficiency improvement records to implement quality control.
Supervising Architect	Construction Quality Assurance System	The supervisory unit conducts sampling (inspection) operations of construction and materials and equipment to review the effectiveness and deficiencies to achieve the goal of improving project quality. The building materials used in the construction projects in 2023 were certified by a third-party verification organization to ensure the quality and safety of the construction materials.
Owners	Construction Quality Inspection Mechanism	To confirm the effectiveness of project quality management and to objectively assess the quality level of the project. The supervisory results can be used as a reference for the project's responsible engineering unit, improve the contractor's quality management practices and select the best contractor, so as to urge the supervisory unit to thoroughly implement quality assurance and contractor's quality management.

In addition to the highest quality requirements, the Radium Life Group requires contractors to cooperate in matters that can also bring about external environmental benefits:

- Contractors need to collaborate with the Group in promoting digital transformation and implementing construction automation processes. Through the adoption of construction automation, we aim to reduce construction interface conflicts and enhance efficiency, thereby contributing to energy-saving and carbon reduction efforts.
- We also evaluated the introduction of aluminum formwork technology and construction methods (please refer to [3-1-1 Smart Green Energy Design Thinking](#)). Compared with current traditional formwork engineering, it aligns more closely with the purpose of occupational safety science.
- The Group continues to promote the paperless work process. Contractors have been utilizing the information management system provided by the Group for official documents and forms, as well as the construction management information system for project budgeting, costing, procurement and contracting, progress, quality, occupational safety and health operations.



Disaster Response and Management

Radium Life Group strictly requires construction contractors to strengthen the safety and health supervision mechanism at each construction stage. In addition to specifying high-risk operation items, the existing control measures are also strengthened. Continue to deepen the use of cameras in the establishment of security personnel in the chemical area with the CCTV real-time monitoring system, and expect to introduce artificial intelligence and big data to analyze various possible causes of industrial safety incidents and build an AI occupational disaster prevention system, so that labor safety incidents are prevented in a timely manner before they occur to ensure project quality and the safety of construction workers. In addition, regular disaster prevention education and training, promotion, and drills are conducted to continuously strengthen the relevant knowledge of on-site personnel and to deepen the implementation of "emergency response and occupational disaster handling operations."

Emergency Response and Occupational Disaster Handling Operations - Flow Chart

Radium Life

In 2023, the AI occupational hazard risk identification system "iRiskNav" was introduced to establish an early warning system (see details in 5-3-1 Occupational Safety and Health Management Policy and System for Risk Assessment and Management) to enable on-site personnel to take emergency measures quickly. Implement contingency measures to control on-site conditions in real time, reduce the hazards caused by disasters, and reduce casualties or property losses.

Wan-Da-Tong

Wan-Da-Tong also has emergency response and occupational disaster management procedures in place. Due to the location of the Taipei Bus Station in the Taipei Basin, it is not easy to dissipate heat in summer. As a result, the urban heat island effect is 1 - 2 degrees Celsius higher than the surrounding area, often accompanied by intense afternoon thunderstorms. Therefore, we arrange flood education and training on a regular basis to provide employees and national highway passenger transport operators with the basics of flood diagnosis and flood control drills to build awareness of flood control.

Rih-Ding Water Enterprise

To enable the sewage system of Rih-Ding Water Enterprise to cope with the risks associated with extreme weather in a timely manner, flood prevention and flood control education and training are regularly arranged to ensure that employees are equipped with relevant contingency capabilities. By deepening employees understanding of disasters, it helps to reduce harmful impacts on the employees and construction.



Wan-Da-Tong Access Flood Disaster Education Training - Installation of Flood Control Thresholds (1)



Wan-Da-Tong Access Flood Disaster Education Training - Installation of Flood Control Thresholds (2)



Rih-Ding Water Enterprise Taoyuan Sewerage System BOT Project Disaster Prevention Drill



Rih-Ding Water Enterprise Flood Prevention and Control Education and Training (I)



Rih-Ding Water Enterprise Flood Prevention and Control Education and Training (II)

2-6 Thoughtful and Comprehensive Product After-Sales Service

Five Elements of the Management Approach

Policies/ Commitments		Radium Life is committed to providing a quality living environment for the public with a passion for caring for society and innovative living. In order to ensure that the rights of our customers are fully protected, we provide quality services to our customers in a rigorous manner and improve the impact of our products on the health and safety of our customers, so that our customers, the Company, and the social environment can grow and prosper together.
Action Plan	Positive Impact Management	Enhance compliance with quality products and services, implement a regular evaluation mechanism for quality control, taking into account sustainable trends while considering market demands and ensuring customer health and safety. By doing so, valuable life experiences can be created for customers.
	Negative Impact Management	Radium Life: Record reasons requiring repair/maintenance customers and propose repair methods and improvement strategies. Quickly identify the causes of similar problems and find effective solutions, minimizing the impact on customer quality of life. Enhance the health and well-being of residents, providing products and services such as all-age and senior-friendly residences is crucial. Actively expand construction projects related to international healthy building certifications.
		Wan-Da-Tong: Proactive efforts are made each year to implement steel structure fatigue monitoring operations to ensure building safety. Continuous monitoring and management of indoor temperature, humidity, and carbon dioxide levels.
		Rih-Ding Water Enterprise: Prior to construction, submit a traffic management plan and a construction plan to minimize the impact on the surrounding community during the construction period. Radium Kagaya: We conduct QR Code customer satisfaction surveys after customers check in. We also check Google reviews every day and respond to negative reviews to understand customer needs and improve service quality.
Objective/ Target		For the 2024 goals, medium- and long-term goals, please refer to <u>1-1 Sustainability Blueprint and Strategy</u>
Validity Assessment		For the 2023 goals, performance, and target achievement status, please refer to <u>1-1 Sustainability Blueprint and Strategy</u>
Complaints Mechanism		By utilizing online repair reporting systems, customer service hotlines, community websites, and other platforms, the company collects customer concerns or feedback regarding the health and safety of products or factory facilities. The customer service department and sales department, among others, work together to promptly and effectively address customer feedback and suggestions. In addition, the Company also organizes periodic construction briefing sessions to communicate the construction plans and environmental safety precautions to the residents in the surrounding community. This proactive approach aims to minimize the impact on the surrounding community during the construction period.

Management Approach |
Customer Health and Safety

GRI 2-25、3-3

SASB IF-HB-410a.4



2-6-1 Product Sales and Service Experience GRI 416-2、417-1

With the five core business philosophies as the starting point of the Radium Life Group, besides introducing innovative products to ensure sustainable consumption and production models, we also hope to listen to the opinions of stakeholders for mutual prosperity, and continue to apply innovative technologies to achieve sustainable development. No incidents of non-compliance concerning the health and safety impacts of products and services occurred in 2023.

Construction

In 2022, a third-party inspection unit conducted a deficiency inventory inspection of the public facilities in the community, including fire protection, electromechanical equipment, sewage and wastewater, generators, air conditioning and landscape, monitoring system, elevator equipment, building decoration, and public hall. The subsidiary, Titan Development & Construction, analyzes and reports the items that the inspection unit has doubts about, and provides explanation. For items that are not qualified and suggested for improvement, such as uneven tiles and cracks in the soil, the configuration improvement and adjustment are gradually carried out. Residents in the community reported that the elevators open at different heights, the reception in the basement was poor, and the wall tiles were uneven. We also dispatched specialists to check the conditions with the residents in person to properly clarify the pain points and assist in adjustment and repairs. Eventually, the contract was complied in June 2023. For quality requirements and warranty responsibilities, we completed the third-party inspection and re-inspection handed over by the Taoyuan Qingpu Radium Q Square Station, and collaborated with multiple parties to create value for customers.

Resource Recycling

The subsidiary Rih-Ding Water Enterprise provides the public with water resource sanitation protection and sustainable management, and strictly implements the "Operating Guidelines for the Evaluation of Public Sewage Treatment Plants" to ensure we are able to provide customers with a good service experience in key sustainable management items such as equipment maintenance items, water recycling and reuse, and water quality inspection items for sludge recycling. According to the sewerage connection plan of the Taoyuan City Government, the total number of units to be connected with the sewerage network over is 251,447. By the end of 2023, the cumulative number of units that have been connected was 142,000, reaching 57% of total planned. The daily sewage treatment capacity is 100,000 tons, and 30,000 tons of reclaimed water can be provided every day, which is equivalent to the water used by 12 Olympic swimming pools. It currently is available to the fire department, local environmental bureau or other engineering units. At the same time, the public is welcome to use it.

Operations Business

The subsidiary Wan-Da-Tong regularly monitors the water quality, air quality, and energy-saving conditions of the Taipei Bus Station to create a functionally green transit hub, provide customers with a convenient and comfortable living environment, and optimize the customer experience.



1. Water quality control

The water quality of the water dispensers is regularly checked quarterly to ensure that the water quality meets the standards, with special tests for total bacterial colony count and E. coli to ensure the quality of water for customers.



3. Energy saving

Replacement of existing air conditioners to models with Level 1 energy-efficiency to maintain a comfortable indoor air temperature while caring for the environment.



2. Air quality control

Regular air quality inspections are conducted, especially for bacteria, carbon dioxide, carbon monoxide, temperature and relative humidity to ensure compliance with the indoor air quality standards announced by the Environmental Protection Administration.



4. Greening

The horticultural area around the transfer station is maintained every month. Measures include pruning, weeding, and environmental protection; pest control is conducted every two months; soil fertility and replanting are checked every quarter; and typhoon prevention and maintenance measures are conducted from time to time every year.

In order to optimize the environment for customers' use of the website, the subsidiary Radium Kagaya has introduced the digital customer service chatbot "Kagaya Little Housekeeper", which can make basic online inquiries about popular questions, inquiries about room conditions, catering services, and understanding of the facilities in the building. The digital customer service will automatically provide customers with correct information, plan, and direct customers to the desired website to continue browsing. In the internal facilities, we have changed the traditional physical key to the wristband sensor, and introduced an intelligent system combined with access control to properly manage the flow of people. We were awarded the "Excellent Hygiene Self-management Classification for Hotel Business Premises" by the Bureau of Health, Taipei City Government (certificate valid as of December 31, 2025).



← Kagaya's Little Housekeeper optimizes the environment for customers to use the website.



← Sensor storage locker (1)



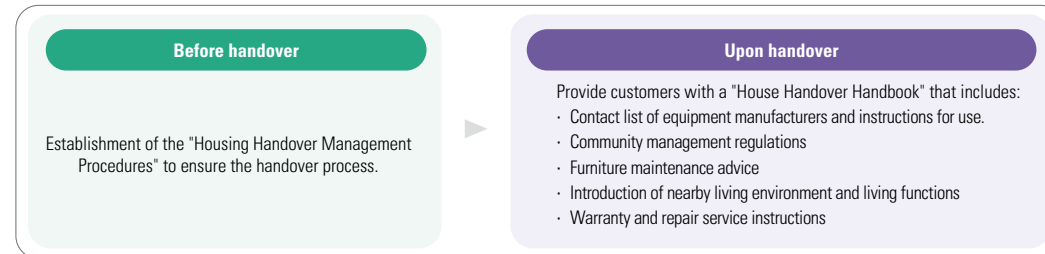
← Sensor storage locker (2)

2-6-2 Marketing Communications GRI 417-1 、 417-2 、 417-3

Construction

From pre-house handover to after-sale service, Radium Life provides customers with detailed information, establishes a complete sales management process for perfect communication with customers, and meets the needs of purchase (tenant) households through excellent post-sale (rent) and property management, thereby increasing customer satisfaction and recognition. The Group values the opinions of stakeholders and integrates opinions through multiple online and offline channels. Among them, the Group has many years of experience in operating online communication platforms for the community, including Radium Life Good Living and New Taipei Youth Social Housing iHome. In response to the COVID-19 epidemic, Radium Life launched "online house viewing", and we have continued to operate this program ever since. It includes: online house tours and 720-degree online house viewing on the official website of the Genesis, or online livestreaming services on Shin Garden and Radium Happiness Station to ensure the convenience and safety of customers when purchasing houses.

③ Sales Management Process of Radium Life



The subsidiary Titan Development & Construction prioritizes customer satisfaction. Construction plans, materials for review, and shop drawings are submitted before construction, and a consensus can be reached before construction which can improve the consensus on the construction results and effectively improve construction quality. During the construction process, three-levels of quality control are carried out to ensure quality maintenance. After the completion of construction, a construction warranty mechanism will be implemented to provide a good construction quality warranty. After the samples are completed, they undergo confirmation, factory inspection, and related inspections to ensure the quality of materials and reduce customer doubts. Furthermore, the materials confirmed by the review are actually used, and if necessary, they are compared with the retained certified sample to reduce unnecessary repairs due to cognitive differences.

Resource Recycling

The subsidiary Rih-Ding Water Enterprise also attaches great importance to communication with its customers. Before proceeding with the pipeline projects, it always confirms that it has obtained "construction consent" from the locals. The company also explains the construction situation to local people through construction briefings, so as to survey the public's demand and expectations for the project, which will serve as an important reference for the continued promotion of the sewage treatment business in the future. During the construction period, we continue to introduce the overseas traffic maintenance thinking for the transportation, so as to enhance the efficiency of transportation and maintenance control and to improve them immediately. The 0800 hotline is provided for the public to enquire regarding standard management engineering areas, the customer pipe connecting process, and the troubleshooting of customer pipeline maintenance abnormalities. The Company maintains good communication with the civil affairs department as an important cornerstone for the continuous promotion of the sewage treatment business in the future.

In 2023, there were no complaints regarding product and service information and labeling and marketing communication violations by Radium Life Group, and there were no cases of non-compliance with product and service information and labeling or marketing communication related regulations that were confirmed and penalized by competent authorities.



← Radium Good Life (online communication platform)



← New Taipei Youth Social Housing iHome (online communication platform)



← Genesis 2 (online house viewing)

2-6-3 Upgraded After-Sales Service Experience for Customer Satisfaction

Construction

Radium Life provides accurate and transparent information from the product design, sales and after-sales service stages, and establishes internal operational management rules. In terms of customer feedback, to take Fuzhou Affordable Housing as an example, staff from Radium Life records in detail the reasons for home repairs and proposes repair methods and improvement measures and reduces the impact on customers' quality of life. For the known problems of aging housing, a long-term monitoring plan is implemented and a monitoring report is issued. When the earthquake intensity reaches the upper limit of moderate to small earthquakes, a community-wide monitoring plan will be implemented, and the diamond-shaped steel windows of the halls will be checked regularly. Plans such as maintenance and painting in the 15th year for the whole area are carried out to solve the repair and warranty problems that the products may encounter as they age.

Resource Recycling

The subsidiary Rih-Ding Water Enterprise is responsible for the development and operation of the Taoyuan Sewage Treatment Plant, and continues to increase the penetration rate of sewer customer connections in Taoyuan. In order to ensure the quality and safety of the sewer road excavation operations, Rih-Ding Water Enterprise has set up the relevant operation regulations, and must submit traffic maintenance plan and construction plan before the construction work commences, so as to minimize the impact on the surrounding communities during construction.

Operations Business

The subsidiary Wan-Da-Tong has continued to improve its management of both national highway passenger transportation and station facilities. For example, in 2023, Wan-Da-Tong conducts air-conditioning system optimization, introduces inverters, resulting in a decline in energy exhaustion by 1.59% compared to 2022; it independently promotes fatigue monitoring of steel structures every year in order to maintain building safety, and as a result, it has been evaluated by the Taipei City Public Transportation Office for 13 consecutive years with average scores in the quality range (above 80 points), and continued to monitor and manage internal temperature, humidity and carbon dioxide concentration, obtaining the good water label, which demonstrates Wan-Da-Tong's dedication and perseverance in the operation of the Taipei Bus Station. We continue to improve the diversified service functions of the "TBS App." To promote community culture, we continue to combine with local tourism operators to introduce rich package itineraries and electric vehicle rentals, and so on, which takes into consideration of the environmental and social development.

By the end of December 2023, the number of members had reached **245,175** and the number of tickets sold had accumulated to **838,787** tickets.

☛ The TBS App has contributed to the upgrading of passenger service experience on intercity bus travel.



A customer service page has been set up on the subsidiary Q Square's website, allowing customers to submit inquiries after encountering any issues, including: store-specific queries, order progress, return/exchange/repair-related questions, member-related, discount coupons, invoices, and refunds. For Q&A, the "Q Square Fashion App" has also set up customer service contact information and problem reporting. As of the end of December 2023, there have been 190 customer service enquiries, and the customer service response rate is 100%.

The subsidiary Radium Kagaya conducts a QR code customer satisfaction survey for customer feedback after the stay. As of the end of December 2023, there have been 3,930 customer enquiries, reaching the goal set for 2023. At the same time, Radium Kagaya checks Google reviews every day and responds to negative reviews, in order to understand and improve customer needs, and move towards providing higher service quality.

☛ Radium Kagaya Customer Feedback Statistics



☛ Radium Kagaya's average customer satisfaction score



3

Sustainable Cities through Technological Innovation

3-1 Green Economy: Smart Buildings, Green Cities	44
3-2 Rail Economy: MRT Joint Development and Smart Transportation	47
3-3 Longevity Economy: Healthy Aging, LOHAS Life	49
3-4 Circular Economy: Resource Regeneration and Sustainable Environment	52

Radium Life Group continues to focus on "Sustainable Cities," "Health and Wellness for Seniors," and "Circular Economy" as its main product development projects. In addition to active stakeholder engagement, it also makes good use of various innovative technologies, smart tools, and regional culture creation, we are committed to achieving the United Nations Sustainable Development Goals such as ensuring well-being and healthy lifestyles for people of all ages, building an inclusive, safe, sustainable and innovative community, and developing sustainable consumption and production patterns.



- SDGs and Annual Highlights P6



- Resident satisfaction of iBeautiful Life Zhonghe continued to increase P49



- Wastewater Recirculation and Reuse - Taoyuan North District Water Resources Recycling Center P52
- Upgrading Water Recycling - Taoyuan North District Water Resources Recycling Center Reclaimed Water Project P53



- Obtained the candidate smart building certificate from the Ministry of the Interior P45
- iBeautiful Life Sanzhi launched a comprehensive smart care service solution P51



- Waste to Energy Conversion - Changhua Coastal Industrial Park Waste Treatment and Resource Recovery Center P54
- Renewable Energy Circular Economy Industry Demonstration Zone - Taoyuan Science and Technology Industrial Park P54

3-1 Green Economy: Smart Buildings, Green Cities

GRI 203-1

SASB IF-HB-160a.1

Five Elements of the Management Approach

Policies/ Commitments		With "Sustainable Cities", "Circular Economy" and "Healthy Aging" as the three main axes of business development, and the five major core values implemented in the design of products and services, Radium Life Group creates sustainable products and services to pursue the growth and co-prosperity of customers, society, the environment and the Company.
Action Plan	Positive Impact Management	Radium Life follows the development trend of construction industry management and integrates the needs of "Sustainable Cities", "Healthy Aging" and "Circular Economy" into product planning and design. The Group has pioneered the concept of multi-use design to promote smart green building development with the overall construction planning of ecological and LOHAS communities to create a safe and comfortable living environment.
	Negative Impact Management	The construction industry accounts for approximately 40% of the world's energy consumption. Radium Life continues to pay attention to the policy development and planning of near-zero-carbon buildings. In addition to requiring that 100% of future bids and joint-construction projects obtain green building and smart building labels, Radium Life is also progressively fine-tuning its design solutions by incorporating healthy building certification and seismic-resistant engineering methods.
Objective/ Target		For the 2024 goals, medium- and long-term goals, please refer to <u>1-1 Sustainability Blueprint and Strategy</u>
Validity Assessment		For the 2023 goals, performance, and achievement status, please refer to <u>1-1 Sustainability Blueprint and Strategy</u>
Complaints Mechanism		The Customer Service Department and Sales Department collect feedback from customers from time to time, and the Design Department, Project Management Department, Special Development Department, and Urban Regeneration Department conduct internal discussions and coordination based on the proposals held by each department, and draw up relevant improvement plans to respond to customer needs.

Management Approach | Sustainable Product Design and Service

GRI 2-25 ~3-3

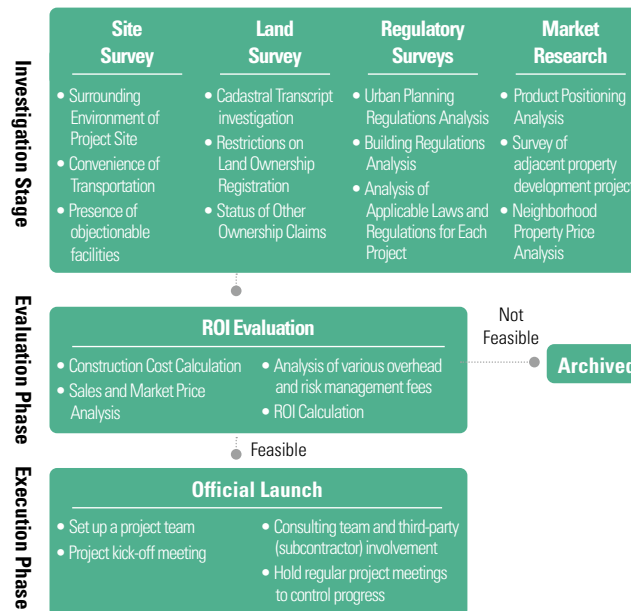


Land Development and Market Research Survey

Radium Life has integrated the Group's five core values into the three stages of product planning, sales and manufacturing, and after-sales service in the project process with a life cycle mindset. The product planning includes land development, market research, and product planning and design; the sales and manufacturing stage includes planning, sales, and construction design. The after-sales service stage includes handover upon completion and after-sales service.

In the product planning stage of each project, a series of market research actions are conducted, including an on-site survey, land survey, legal survey, and market survey. For example, Radium Life Group continues to hold explanatory briefings with landowners on the consolidation of urban renewal projects. The content includes the terms and conditions of joint development, the process of urban renewal and reconstruction of unsafe and old buildings, explanation of the progress of the consolidation, explanation of the contents of the consent letter of urban renewal and reconstruction of unsafe and old buildings and joint development contracts, and signing of required contracts. In addition, we will actively revise the terms and conditions of the contract in accordance with the issues and needs raised by the landowners of respective urban renewal projects.

Flow chart of market research survey



3-1-1 Design Thinking for Smart Green Energy

SASB IF-HB-160a.4 ~ IF-HB-410a.1 ~ IF-HB-410a.3 ~ IF-HB-410a.4 ~ IF-HB-410b.1~3 ~ IF-HB-000.A~C

To develop high-quality, reliable, and sustainable infrastructure in response to SDG9 "Industry, Innovation, and Infrastructure," Radium Life Group has designed "green buildings," "low-carbon buildings," and "smart buildings." Obtaining the Green Building Label is a prerequisite for product design, and the Group is committed to developing environmentally friendly buildings that take into account "ecology, energy saving, waste reduction, and health." For the green building and smart building certifications, please refer to [Appendix I Sustainability Performance Table 4](#).

	Characteristics/spirit	Quantity/performance
Green Building Design	- Energy-saving casing design - Use of building materials with the green building material mark - Establishment of eco-ponds and eco-island hopping - Introduce renewable energy system - Silver Grade or Above Candidate for Green Building Label - Building energy efficiency labeling Grade 2 or higher - Purchase energy-saving equipment labeled with Grade 1 or Grade 2 energy-saving equipment.	As of December 31, 2023, a total of 5 Green Building Mark certificates and 3 Green Building Candidate Certificates have been issued (all certificates are valid as of December 31, 2023).
Low Carbon Architectural Design	- Implementing the concept of carbon reduction from a life cycle perspective. - Scientific approach to quantify carbon reduction performance. - Recycling and reuse of steel-framed structures. - Adoption of low-carbon recycled green building materials entirely. - Adoption of Grade 1 energy-saving equipment in entirety. - The building shell is designed to provide shade from all sides. - Carbon emissions from buildings reaching Grade 4.	The Qiao'an New Village Zone B Urban Unsafe and Old Buildings Reconstruction Project was awarded the Low-Carbon Building Certification Silver Candidate for the first time by the Low-Carbon Building Alliance (LCBA).
Green Building Design	- Introduce the smart management system. - Consider safety and disaster prevention, energy conservation management, and health. - Integrated wiring, integration of electrical and telecommunication, water supply and drainage, disaster prevention, and theft equipment in a building. - Introduced automatic disaster prevention and anti-theft system. - Establishment of a timely energy management system. - Smart building mark of silver or above.	As of December 31, 2023, a total of 1 Green Building Mark certificates have been issued (all certificates are valid as of December 31, 2023).

Sustainable Urban Design Example

Qiao'an New Village Zone B Urban Unsafe and Old Buildings

Reconstruction Project

After 12 years of successful integration, this is the Group's first Urban Unsafe and Old Buildings project. Through the refurbishing of the Urban Unsafe and Old Buildings, the four major planning themes are "ecology, energy saving, waste reduction, and health." Pedestrian space continues the urban texture and public transportation-oriented development, and provides nearby residents with a friendlier resting and socializing space.

Subsidiary

Chi-Shun Sheng

Green Building Design	- Enclosure energy-saving: Introduced roof and exterior wall and double-layer low-E hollow glass with heat insulation performance more than 50% higher than the legal standard. The exterior design adopts a molded version with exposed pillars, beams, and sun visors. - Waste reduction: Recycled green building materials are used for all boards. - Resource circulation: Design of rainwater recycling to supply water for outdoor planting. - Acquired 7 green building indicators including recognized amount of afforestation, site water retention, daily energy saving, carbon dioxide reduction, waste reduction, water resources, and sewage and waste improvement. In May 2023, we obtained the Ministry of the Interior's Green Building Silver Level Certificate.
Low Carbon Architectural Design	- The structural concrete is fully composed of high-performance concrete with more than 30% hearth powder. - Introduce Grade-I energy-saving air conditioners, lighting equipment, heating equipment, and hot water pipes. - A photovoltaic system is planned to be installed on the roof to generate power, which is jointly supplied with the grid power for the public space. - Introduced a power recovery elevator system to send excess power back to the building's power system for reuse. - Installation of a green roof rainwater recycling system to reduce temperature and reduce air conditioning pressure. - The expected reduction in the carbon footprint of building materials and the usage carbon footprint was 2,794 and 10,445 tCO₂/60 yr, respectively, which, compared with traditional buildings, has a CFR (Carbon Footprint Reduction by Design) of 13.5%. - In August 2023, we were awarded the Low-Carbon Building Silver Certification for the first time by the Low-Carbon Building Alliance (LCBA).
Green Building Design	- Introduced a carbon monoxide (CO) automatic monitoring system and an infrared lamp sensing device to save energy independently. - Information security protection equipment in the computer room, and each system is equipped with UPS equipment. - The central monitoring system must adopt a digital operating environment and adopt international or industry-standardized integration platforms. - Intelligent access control security management integration system. - Introduction of energy management system into the building. - Acquired 8 smart building indicators including structured cabling, infocomm, system integration, facility management, safety and disaster prevention, health and comfort, energy-saving management (equipment energy-saving), smart innovation, and obtained the gold rating candidate certificate for smart buildings from the Ministry of the Interior in January 2024.
Healthy Building Design	- In the design stage, factors such as drinking water and air quality, type and quantity of exercise equipment, use of social space, safety of building materials, and cultural and art-related installations are taken into consideration. - A friendly and comfortable pedestrian space is planned with multiple layers of planting and greening to continue the urban texture and public transportation-oriented development. - In November 2022, the project obtained the WELL Silver Level Candidate Certificate.
Seismic design	- By combining the "reinforced concrete" and "steel-framed" structures, the beams and columns are supported with steel frames in the middle and concrete is clad at the periphery. The steel bars and steel frames work together to absorb the seismic energy endured by the main structure. - Addition of a vibration damper system to provide double seismic performance with the SRC+ vibration control system. - In July 2022, the seismic design mark certificate from the Building Center was obtained.



↪ WELL Silver Level Candidate Certificate



↪ Qiao'an New Village Zone B Urban Unsafe and Old Buildings Reconstruction Project Design Plan



↪ Seismic Design Mark Certificate



↪ Low-Carbon Building Certification Silver Candidate



↪ Green Building Certificate Candidates



↪ Smart Building Certificate Candidates

Sustainable Urban Design Example

Social housing project Dan Jin Housing

Connect the light rail, sports center, and parks in the new town of Danhai to build a community with comprehensive living and friendly care functions.

Subsidiary

Titan Development & Construction

Accessible space design	- Barrier-free residences designed for low-rise floors. 5% of rooms are wheelchair accessible to provide friendly living space planning. - Set up a kindergarten and a daycare center to provide public space for all ages.
Green Building and Smart Building Design	- Waste reduction: Adoption of the aluminum formwork construction method, which is easy to recycle and reuse and has a turnover of 300 to 400 times. - Amount of Greenery: 8 meters of setback green belt is planned. The design of sidewalks and bicycle paths is integrated. A greening rest platform and a green roof are set up. - Biodiversity: Plant a variety of native trees, shrubs, herbs, and flowers. - We plan to obtain a silver-level green building candidate certificate and a bronze-level smart building candidate certificate.
Seismic design	- Design RC Green Building with three basement floors and 14 floors above ground. - Structural system adopts a special bending moment resistant frame system (SMRF). The complete three-dimensional structure can bear the vertical load and produce greater inelastic deformation than other systems. - Designed to obtain the Seismic Mark for Structures.



↪ Architectural Design of Social housing project Dan Jin Housing.

Sustainable Urban Design Example Fuzhou Affordable Housing Project in Banqiao, New Taipei City

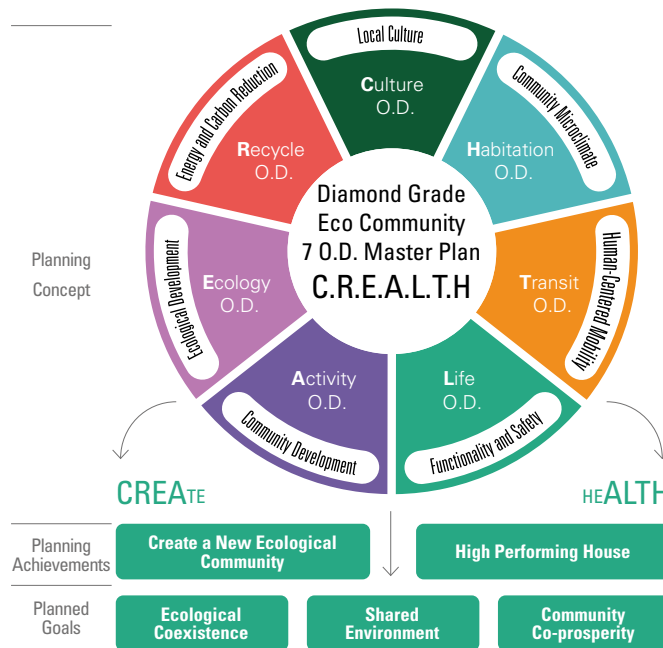
Radium Life Group has created a mixed-use eco-friendly city in the "Fu-Jou Affordable Housing Community" in Banqiao, New Taipei City. This community has been honored as the first "Double Diamond Green Building" in Taiwan, representing the highest recognition in sustainable construction. The design is guided by the 7 O.D. (Oriented Development) = C.R.E.A.L.T.H. planning concept, with a focus on 5 O.D. principles: Mass Transit, Cultural Rooting, Pedestrian-friendly Environment, Green Spaces, and Water Resource Management. The design criterion of more inclusive and optimized residential performance is added to the two major areas of "function and safety" and "general community development".

Company

Radium Life

Green Building Design	- Acquired recognition for 9 green building indicators including biodiversity, amount of afforestation, water cycle, energy-saving buildings, green transportation, waste reduction, community lighting energy saving, renewable energy, and urban heat island design. - Amount of Afforestation: With a total area of about 75.8%, the high green coverage rate can reduce about 3,001 tons of carbon dioxide emissions per year, which is equivalent to the carbon adsorption capacity of 7.7 times the area of Da'an Forest Park in one year. - Biodiversity: Set up ecological pools and ecological island hopping. - Base water conservation: Through the smart drainage system, community water consumption has been reduced by 530,000 metric tons, which is equivalent to the capacity of 212 Olympic-sized swimming pools. - Rainwater storage system: Recyclable rainwater retention capacity reaches 6,166 metric tons. - Obtained the Diamond Green Building Mark certificate.
Green Building Design	- Integrate community electrical and telecommunication, water supply and drainage, disaster prevention, and anti-theft equipment to build a smart system. - The annual power saving of the smart system is about 5.4 million kWh, equivalent to the household electricity consumption of 2,800 citizens for one year. - Obtained the Bronze Grade Smart Building Mark certificate.
Awards	- Won the "Formosa 21 Golden Lion Award" and "National Golden Award for Architecture." - Won the FIABCI World Prix d'Excellence Awards. - Won the 2022 dual awards in the category of "World Gold Winner under the Affordable Housing Category," and "World Silver Winner under the Master Plan Category."

Diamond Grade Eco Community 7 O.D. Master Plan



Sustainable Cities Project Case Study

Taipei Guanqian Road Building Urban Regeneration Project

Urban renewal of the Union Building on Guanqian Road, Taipei City, in the development spirit for a convenient lifestyle and smart composite design in combination with the joint advantages of the commercial properties in prime location and the building integrated with five types of transportation.

Company

Radium Life

Design Philosophy	- Grasp the advantages of the nearby commercial hubs and the five railways in the synergy to provide convenience for life and smart composite design-oriented development. - The A Grade smart green building is designed with the recognition of green building indicators such as ecology, energy saving, and waste reduction. 27 floors above ground and 5 floors below ground are planned for steel-framed structures. - Establishment of a 5G smart operation management system. - Arcades are planned to provide perfect circulation of people and space for firefighting and disaster relief.
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➤ Schematic diagram of the Taipei Guanqian Road Building Urban Regeneration Project.



➤ Fuzhou Affordable Housing Project in Banqiao, New Taipei City - Duo-Diamond Green Building Community "Radium Perfect Life"



➤ FIABCI-Taiwan Real Estate Excellence Awards Best Planning and Design Category: Gold Award



➤ FIABCI-Taiwan Real Estate Excellence Awards - Best Urban Unsafe and Old Buildings Redevelopment: Excellence Award



➤ Mr. Liu Yao Kai, President of Radium Life, received the FIABCI World Prix d'Excellence Awards - Affordable Housing Category-World Gold, and Master Plan Category-World Silver in Paris, France.



➤ Formosa 21 Golden Lion Award
➤ National Golden Award for Architecture

➤ Formosa 21 Golden Elephant Award
➤ FIABCI-Taiwan Real Estate Excellence Awards

3-2 Rail Economy: MRT Joint Development and Smart Transportation

3-2-1 Smart Transportation for Convenient Travel SASB IF-HB-410b.1

Radium Life Group has long been committed to the development of the rail economy. Since 2004, it has undertaken the project of land development of the "Taipei Bus Station". This is the first real estate property and BOT project for a building integrated with five types of transportation in Taiwan to be constructed and operated by the subsidiary Wan-Da-Tong. The following details the background, purpose, strategies and specific measures of the operation:

Background
- Each year, about 550,000 passenger trains and 12 million passengers go through the "Taipei Station", the main operating location of Wan-Da-Tong. Currently, Eight national highway passenger transport operators have settled in and over 49 routes have been established. - Under the "Smart Mobile Ticket and Integrated Service for Value-added Consumption at Routing Stations" program of the Industrial Development Bureau, Ministry of Economic Affairs, Wan-Da-Tong has been promoting the digitization of public transportation since 2018. - The popularization of smart mobile devices and the vigorous application of cloud computing, IoT, big data, and AI technologies. - Respond to SDG12 "Sustainable Consumption and Production Models" with a smart transportation interchange model.
Purpose
- Integrate with multiple national highway passenger transport operators to provide passengers with smart and convenient transfer services. - Plan to use technology to achieve an annual energy saving and carbon reduction performance of 5% - 8%, effectively driving the reversal of Taipei's east-west axis.
Strategy: Combining the five core values of the Group

Continue to promote the paperless e-strategy and reduce the paper consumption with smart mobile solutions as the basis for achieving net zero at Wan-Da-Tong.

Connecting urban areas of the two cities in northern Taiwan for commuting, and covering all counties and cities in Taiwan and their important cities is a smart station equipped with intelligent equipment, diversified functions, and refined services.

Continue to assist passengers in maintaining good communication with operators to provide a friendly and safe transportation environment.

Collaborate with shopping malls and passenger transport operators to provide customers with a quality experience at stops, and link up with alliance partners to provide multiple package itineraries.



Listen to the needs of stakeholders, continue to deepen the application of the E-TAG system, and expand TBS app services.

Specific measures	
1. Deepen the management process	
Implement management procedures	The Company has established the "Regulations Governing the Management of Occupants" and shall comply with it together with its industry peers.
Basic knowledge training	Require operators to participate in smart system operations and routine lectures.
Regular accident drills	Arrange drills for accidents such as car accidents and fires; formulate response measures for specific situations.
Dispersion plan	- Formulate a logistics plan and make additional manpower available during rush hours or consecutive holidays. - Immediately activate transfer operations for local congestion to restore smooth operation in the station immediately. - Combine the big data system to analyze the waiting conditions and other important data. - Provide reference solutions for improvement, adjustment, and prevention of exceeding limits and violations.
2. Smart system	
E-TAG	- Vehicle Recognition Technology - Fleet monitoring of passenger transport operators
License plate recognition system technology integration application system	- Vehicle anomaly event detection - Real-time shift roster display - Platform gate control - Restroom usage status display and overtime warning system
3. Launch the TBS app	
Features	- Integration of the ticketing systems of six national highway passenger transport operators - Convenient search for national highway passenger schedules, online seat selection, and ticket reservation - Full online mobile payment service, online real-time ticket sharing and ticket exchange - In collaboration with the government and various businesses, we have launched diverse services such as boarding Guishan Island, submarine experience in Xiaoliuqu, and renting electric vehicles in Taiwan.
2023 Performance	77,052 new members 383,664 tickets were sold, a new record high - A total of 3,695,353 of TBS Token Credits was distributed, which was actually redeemed by 1,732,690 of TBS Token Credits.
4. Implement stakeholder engagement	
2023 Performance	Participated in the Taipei Smart City Exhibition in March 2023 as one of the representatives of the smart transfer station to promote the application of smart transportation with the diversified applications of E-tag transshipment and the diversified services of the TBS app.



↳ Taipei Bus Station 1F appearance



↳ Wan-Da-Tong Participated in 2023 Taipei Smart City Exhibition.

↳ Features of TBS app.



↳ Multiple Itineraries of TBS app.

3-2-2 Industry Leading MRT Joint Development Projects

SASB IF-HB-410b.1

Building on the successful experience of Taipei Bus Station, in order to gradually realize the vision of transit-oriented development (TOD), our subsidiary, Chi-Shun Sheng, has been successively selected as the "land development project for the Taichung MRT Wenxin-Chongde Station, Wenxin Yinghua Station, and Nantun Station" and continues to expand the smart living transportation network.

Example of rail economic plan

Land Development Project for Taichung MRT Wenxin Chongde Station, Wenxin Yinghua Station, Nantun Station

As the Taichung MRT road network is gradually taking shape, the subsidiary, Chi-Shun Sheng, began planning the "Land Development Project for Taichung MRT Wenxin Chongde Station, Wenxin Yinghua Station, Nantun Station" in 2021. It has introduced the vertical green belt concept combined with the smart system on the building facade to design the smart green building complex housing. It has introduced the BIM building information model in the development stage, and utilized collaborative work and collision checking in the construction process to integrate the construction interface to improve construction efficiency, and at the same time, improved the model detailing (LD) of the model through the maintenance measures in the construction process. At the same time, the level of development of the model can be improved through the maintenance measures in the construction process, so as to meet the needs of the model to be integrated with the subsequent smart building.

Subsidiary

Chi-Shun Sheng

Design Philosophy	- First BOT jointly formed by real estate property and five railway companies. - Expected to construct a green building with 5 underground floors and 27 aboveground floors. - Planning, development, and application of the TOD (Transportation Oriented Development) urban development model. - Convex glass balconies are provided to extend the image of green plants to the surrounding urban environment. - Planned to have obtained the Green Building and Smart Building Labels.
Introduction of BIM system	- Design stage: Provide building design simulation and analysis, conduct cross-disciplinary collaborative operations, and review and revise at any time. - Construction stage: Use the collision check method to effectively integrate the construction interface to improve construction efficiency, and improve the detail of the model through maintenance measures.



Design illustration of Wenxin Chongde Station Building of Taichung MRT Green Line



Design illustration of Wenxin Yinghua Station Building of Taichung MRT Green Line



Design illustration of Nantun Station Building of Taichung MRT Green Line

Example of rail economic plan

Kaohsiung Railway Station East Old Dormitory Area Urban Regeneration Project

Based on Taipei City's experience in the rail economy model of Taipei Q Square, Radium Life took the Kaohsiung Main Station as the core and expanded outward by developing the "New Q Square All-Age Healthy Community" Urban Renewal Project. By maximizing the development opportunities of available space after the original rail tracks were moved underground, it will lead the development along the double-track and double-station green belts and the development of a multi-functional composite community of commercial and residences, and transform the cityscape of the old downtown area in Kaohsiung.

Company

Radium Life

Design Philosophy	- Creating a "Healthy Living Development in the Big Health Industry" as the core focus, emphasizing multi-generational homes with separate quarters for residents. - A multi-purpose community that combines childcare, long-term care, and department stores to build the "Q Square Healthy Community for All Ages" living circle. - Planning to obtain Silver Grade Green Building and Bronze Grade Smart Building Labels.
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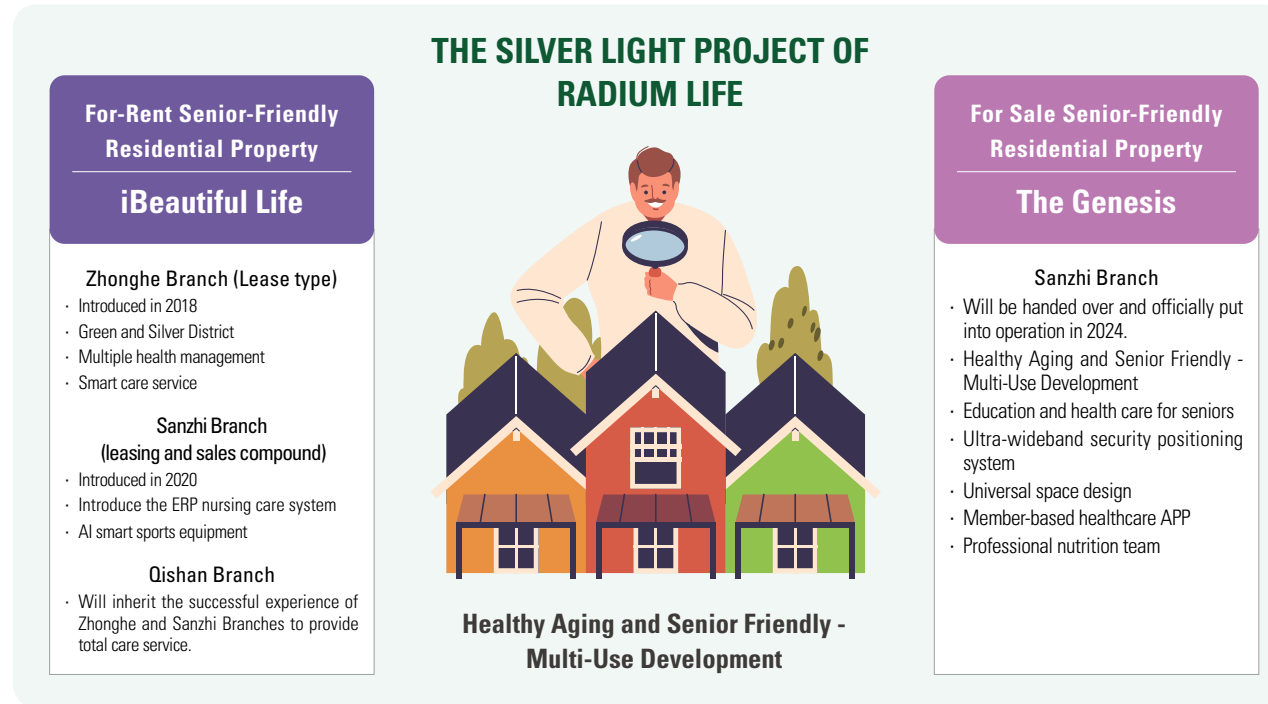


Perspective simulation of the whole area of the "Kaohsiung Railway Station East Old Dormitory Area Urban Regeneration Project".

3-3 Longevity Economy: Healthy Aging, LOHAS Life

With the achievement of SDG3 "Health and Well-Being" as the starting point, the Radium Life Group has been promoting the "Longevity Project" for many years, implementing the service model of "integrating multi-functional and continuous wellness resources", and planning the "living environment for the healthy senior". We extended the "professional care team" to "in-home services" to address the issue of comfortable housing for the elderly in Taiwan's aging society. We have launched the construction of the Genesis and the iBeautiful Life complex.

① Radium Life Longevity Project



② 1. Radium Life Longevity Project: iBeautiful Life Zhonghe Branch Senior-Friendly Rental Units

iBeautiful Life Zhonghe Branch that aims to improve the physical and mental health of residents together with the three main principles of "health promotion", "life entertainment", and "mental health care":

Three main axes	
Health Promotion	Launched smart care innovative services, smart medical anti-frailty research, and home safety and environmental hygiene promotion.
Entertainment	By promoting a series of high-quality diverse courses and festival reunion activities.
Spiritual Recuperation	Promote outdoor hiking activities based on physical and mental health needs.
Award Performance	
Long-term care certification	SNQ National Quality Mark: Passed the category of "Long-term Care/Enterprise Service Group" for the evaluation of renewed certification in 2023.
Awards	Won the "Most Popular Brand" of the 20th National Brand Yushan Award with iBeautiful Life Sanzhi in 2023.
Resident feedback	In 2023, the occupancy rate of iBeautiful Life Zhonghe Branch Senior-Friendly Rental Units exceeded 97%, and the satisfaction rate of residents exceeded 90%.



➤ Won the "Most Popular Brand" of the National Brand Yushan Award with iBeautiful Life Sanzhi.



➤ SNQ Certificate (renewed)

UD Residential Design Implementation

Company	Project	Fair use	Flexible usage	Easy and intuitive to use	Obvious information	Tolerance for errors	Labor saving	Appropriate size and space utilization
Radium Life	Genesis Phase 1		☑	☑		☑	☑	☑
	Genesis Phase 2		☑	☑				☑
	iBeautiful Life Sanzhi Branch		☑			☑	☑	☑

2. Radium Life Longevity Project: Sanzhi Senior-Friendly Complex Park

Radium Life's "Longevity Project - Sanzhi Senior-Friendly Complex" adopts an innovative combination of leasing and sales. Inside the park, it is planned for the sale of senior residences The Genesis and for rent of the iBeautiful Life Sanzhi Branch. Starting from the provision of safe infrastructure and in collaboration with value chain partners, the Alfa Safe pillar-in-pillar construction method is adopted for the planning and design of the structural system of The Genesis - a senior-friendly residential property currently for sale,¹ and has the following characteristics:

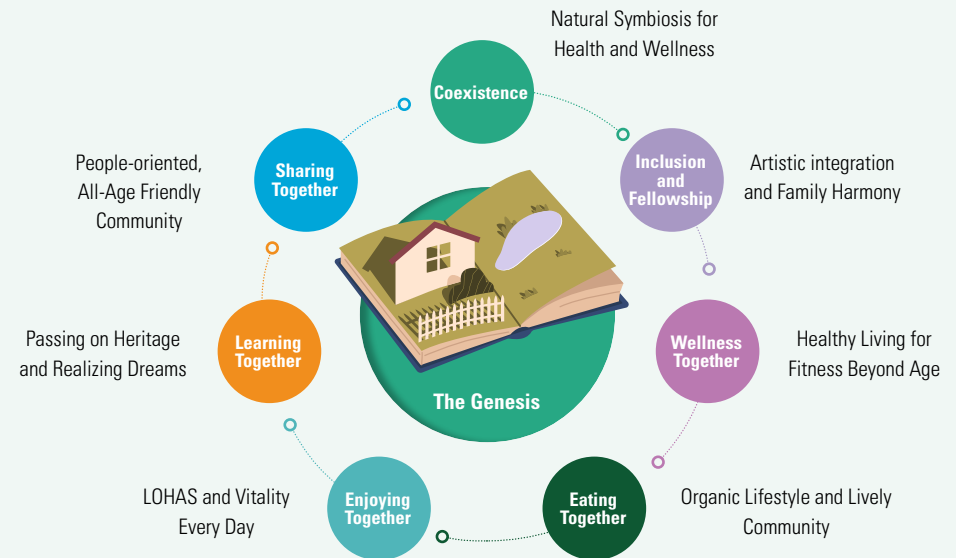
- ▶ **Systematization of rebar:** Standardization of lashing to solve the problems of processing, lashing, and assembly of rebar.
- ▶ **Application of automated processing technology:** Rebar processing accessories are used to achieve the best rebar construction quality.
- ▶ **Effective improvement of the overall earthquake resistance:** "No damage under minor earthquakes, repairable under moderate earthquakes, and no collapse under major earthquakes," with earthquake resilience more than double to that of traditional construction.
- ▶ **Structural carbon reduction:** Compared with the traditional column and wall method, the carbon reduction ratio of the whole column and system wall is about 50%, and the low-carbon construction method certification of the Low Carbon Building Alliance (LCBA) has been obtained.



Longevity Project - Sanzhi Senior-Friendly Complex

¹ "Alfa Safe Column-in-Column Rebar" is a patented seismic-resistant method of Dai Yun-Fa Structural Engineering Firm. Radium Life Group has been actively cooperating with value chain partners to strengthen the seismic-resistant safety of the construction projects.

Seven LOHAS Themes for an All-Age Home



Professional Service Team



	Genesis Phase 1	Genesis Phase 2	iBeautiful Life Sanzhi Branch
Smart system	- Reserve 5G optical fiber pipelines. - High-speed WiFi in public spaces. - UWB security positioning system. - Introduction of the physiological measurement cloud system to analyze health conditions. - Eight-cycle exercise machine. - Resident card access control function.		- Automatic deduction for meals in restaurants. - Introduce the ERP system in combination with AIoT. - Automatic recording of consumption in the park. - Introduction of the intelligent global positioning system. - Introduction of equipment for smart empowerment solutions. - Introduction of a comprehensive smart care service solution. - Household access management.
Environmentally friendly design	Candidate for Green Building Label Certificate - Silver	Expected to obtain the Silver Green Building Label	--
	- High green space coverage rate of nearly 70% in the park. - Apply thermal insulation mortar to the inner and outer layers of building walls. - Airtight windows with energy-saving glass. - Design of solar power system on the roof. - The Second Phase of The Genesis and Sanzhi Branch.		
Residential Health Service	- Social workers and other teams are stationed to provide comprehensive care in terms of, aesthetics, education, entertainment, health, and action. - Dispatched professionals with social worker backgrounds to assist the management committee of The Genesis Phase 1 and Phase 2 will provide guidance on community building and related activity planning in the two districts. - Residents with geriatric needs can connect to the living health resource service of "iBeautiful Life Sanzhi".		- Establish a professional team to provide comprehensive healthcare services. - Linking to elderly care resources and providing medical resources, health education and healthcare, and drug safety services for the prevention of disability. - Establishment of an ERP service system and a healthcare APP to provide diverse services. - Assist in linking to Long-Term Care 2.0 resources and referral resources. - Healthy Aging Restaurant provides catering service for residents and has a nutritionist. It is equipped with smart sports equipment and AI analysis. - Diversified courses planned by Golden Age Academy. - Cooperation in beauty and laundry services.



↳ 3D Schematic of the public facilities of the Genesis 2



↳ Enlarged aisle width design for The Genesis.



↳ iBeautiful Life Sanzhi - Smart Care Solution.



↳ iBeautiful Life Sanzhi Branch - ERP system service.



↳ iBeautiful Life Sanzhi Branch - Smart Sports PDCA Cycle Diagram.

3-4 Circular Economy: Resource Regeneration and Sustainable Environment

In response to the government's circular economy policy, Radium Life Group continues to expand the development of the environmental protection industry and enrich its resource recycling capabilities. In addition to Rih-Ding Water Enterprise's wastewater treatment and water recycling business, Radium Life Group is continuing to focus on solar energy, waste-to-energy resources, resource reuse, and other green energy technologies, and will gradually expand its resource recycling business and achievements.

3-4-1 Resource Recycling Service GRI 303-4

Rih-Ding Water Enterprise is a subsidiary of Radium Life Group founded in 2012 with the business philosophy of "green environmental protection" and "circular economy." The company participated in the Taoyuan City Government's "Taoyuan Area Sewerage System Infrastructure Construction BOT Project," with the main construction projects consisting of a sewage treatment plant, underground sewerage pipes, and user pipe connections creating the Taoyuan North District Water Resources Recycling Center. The project aims to increase the penetration rate of the sewerage system in Taoyuan, improve the water quality of the area and rivers, promote the quality of living and urban regeneration and development.

Radium Life Group and CTCI Group joined forces to establish a company, "Bao Ding Reclaimed Water Co., Ltd." (hereinafter referred to as "Bao Ding Reclaimed Water"), that holds a special business license. In June 2022, they officially signed a contract with the Taoyuan City Government for the "Reclaimed Water BTO Project of Taoyuan North District Water Resources Recycling Center (Build, Transfer, Operate) Project". This collaboration aims to further assist the Taoyuan City Government in planning its reclaimed water system. The company shall leverage Rih-Ding Water Enterprise's sewage recovery and treatment technology, combined with the latest reclaimed water technology, to undertake the overall system planning and design, with the goal of purifying domestic wastewater into usable renewable resources through the process of water recycling and purification.

In 2020, we integrated the Group's circular economy-related business ventures and established Rih-Ding Water Enterprise Circular Economy Holdings Company (hereinafter: Rih-Ding Water Investment Holdings) on March 5. With the vision of "creating a new model of local environmental protection industries, accelerating Taiwan's new circular economy, and embracing the world's new green industry," we are dedicated to the development of solid waste treatment, organic bioenergy anaerobic treatment, sludge treatment, domestic and industrial wastewater treatment, and the development of waste sorting systems, etc. By properly handling sludge and other wastes generated from the sewage treatment plant in industrial areas and converting them into green energy and resource materials, we aim to create diversified channels for the recycling and resource recovery of business waste and achieve the benefits of a circular economy such as pollution reduction and reuse.

In 2023, the scope of the pollution collection area will be expanded from the Nankanxia area, the Sanmin Chenggong area, and the surrounding areas of the municipal government to the Neili area and the Bade area. In addition to enhancing the competitiveness of Taoyuan's industries and effectively revitalizing the economy, it also promotes the development of major towns in Taoyuan City into an international city.

Plant area: about 16 hectares
Full treatment capacity: 200,000 CMD
Phased treatment capacity: 100,000 CMD

According to the sewerage connection plan of the Taoyuan City Government, the total number of units to be connected with the sewerage network over is 251,447. By the end of 2023, the cumulative number of connected units reached 142,602, with a completion rate of 56.7%.



Wastewater Recirculation and Reuse - Taoyuan North District Water Resources Recycling Center

Rih-Ding Water Enterprise operates the largest BOT wastewater treatment plant in Taiwan, the "Taoyuan North District Water Resources Recycling Center", which not only has a wastewater purification facility with microbial treatment technology to solve wastewater treatment problems, but also generates water resources through wastewater recycling to relieve the pressure of water shortage caused by decreasing rainfall in recent years. We have also obtained certification as an environmental education facility, cultivating knowledge and behavior of environmental conservation among the public, and achieving the goal of promoting sustainable environmental development.

The Water Resources Center has been supplying recycled water free of charge for the Taoyuan City Government, the Highway Bureau, Ministry of Transportation and Communications, and the Company's engineering contractors for watering roadside trees and flower beds, dust suppression at construction site exits, and road cleaning operations.

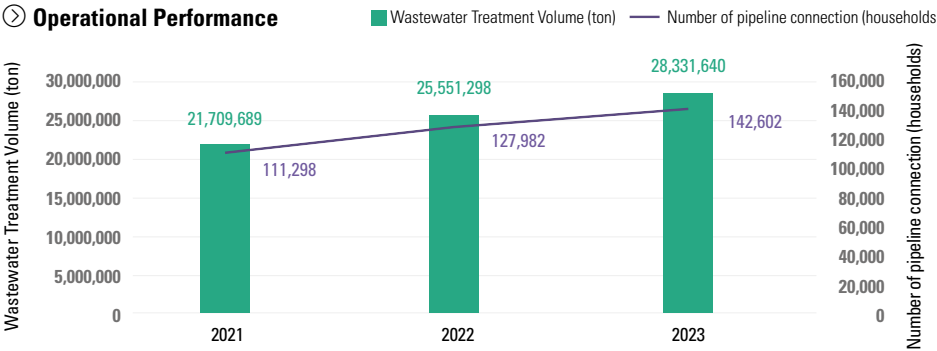
In recent years, Rih-Ding Water Enterprise has gradually applied intelligent management to share the monitoring and optimization of resource processing with the resource recycling businesses of the Radium Life Group (e.g., reclaimed water treatment, waste-to-energy, and renewable energy) in the hope of bringing intelligent process technology and talents across Taiwan.

Project Features	Performance Description
Household pipeline connection rate increased by 10%	The household pipeline connection rate in Taoyuan has been increasing year by year, and therefore the amount of wastewater treated has also increased. In 2023, the household pipeline connection has reached 142,602 households, an increase of 11.4% compared to the previous year, and a total of 28,331,640 tons of wastewater were treated, an increase of 10.9% compared to the previous year.
Increased wastewater treatment volume by 11%	
External use of recycled water increased by 7.4%	- At the beginning of 2021, the water condition became critical for several months, and the amount of water recovered from external use increased by 952%. - When the water condition stabilized in 2022, the agency continued to actively promote the use of recycled water, and external users have expanded to include horticultural companies, energy companies, and private enterprises. - In 2023, the volume of externally withdrawn recycled water increased slightly by 7.9% compared to the previous year. The withdrawal units include private enterprises and construction sites, as well as the Taoyuan City Environmental Audit Brigade. A total of 39,100 m³ of recycled water was withdrawn. - Introduce the biological unit (BioNET) in the second and third plants¹ and MBR process technology² application. - Collaborated with Industrial Technology Research Institute (ITRI) to develop water purification technology that can improve the removal rate of sodium, chloride, nitrate and sulfate ions. The thesis "Research on Application of TNCU Procedures Combined with BioNET and MBR System in Urban Sewage Treatment - The Taoyuan North District Water Resources Recycling Center As Case Example" was awarded the Outstanding Technical Paper Award at the "31st Sewer and Water Environment Regeneration Symposium" by the Taiwan Water Environment Association. - Evaluate the construction of additional anaerobic digestion tanks and sludge drying equipment to improve sewage removal efficiency and reduce sludge production. In addition to reducing transportation costs, it also reduces carbon emissions from sludge cake transport.
Research and Development of Water Treatment Technology	
Improved operation and maintenance efficiency	

1 BioNET[®] technology uses "porous compressible carriers" as the medium of the reaction tank, which provides a large surface area for microorganisms to attach and grow, allowing for the accumulation of large numbers and specific groups of biofilm microorganisms for the removal of various pollutants.

2 The average pore size of MBR (Membrane Bio Reactor) technology is only 40 nanometers, which can effectively intercept hair, fiber, bacteria, algae, virus and MWCO 80,000-100,000 in water.

Project Features	Performance Description
Introduction of smart management	We plan to introduce a smart water management system in the factory. By monitoring the amount of wastewater, water quality, and on-site conditions, we can adjust the system operation strategy in time to ensure the stability of the quality and quantity of effluent, improve wastewater treatment efficiency, and reduce equipment loss and operating costs.
Phase III Plant Expansion Planning	It is expected that the construction of the third phase of the Taoyuan Water Resources Center expansion will start in the second quarter of 2024, be completed by the end of 2025, and reach the milestone of 191,000 households in the third phase by the end of 2026.
Treatment technology that takes into account carbon reduction benefits	Considering that circulating water resources are also energy-saving and carbon-reducing, the third phase of the water resource center plans to use a pre-treatment cloth filter with multi-stage inflow biological treatment, and a solid-state secondary sedimentation tank for the back end. Along with the anaerobic digestion system and the waste heat sludge drying technology, it is expected to reduce the carbon emissions of the tertiary recycling system by about 6% every year.



1 The number of household pipeline connections refers to the cumulative number of pipeline connections calculated in December of the current year.

➡ Taoyuan North District Water recycling center

好康報報 取用回收水 免費

回收水可以用來做什麼？

在那裡取用呢？

Great News - Recycled water is free for use!

Upgrading Water Recycling -Taoyuan North District Water Resources Recycling Center Reclaimed Water Project

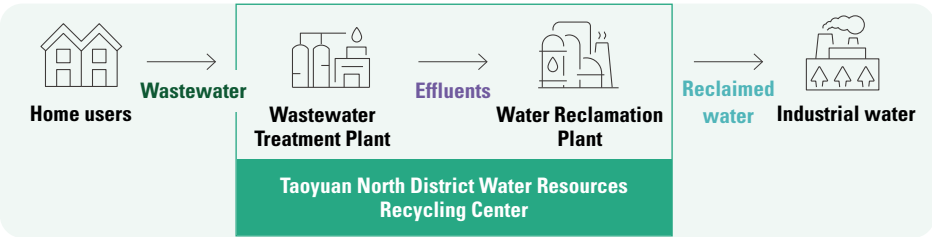
Radium Life Group and CTCI Group joined forces to establish a company "Bao Ding Reclaimed Water Co., Ltd." that holds a special business license. This company further assists the Taoyuan City Government in planning its reclaimed water system. The company shall leverage Rih-Ding Water Enterprise's sewage recovery and treatment technology, combined with the latest reclaimed water technology, to undertake the overall system planning and design, with the goal of purifying domestic wastewater into usable renewable resources through the process of water recycling and purification. It can effectively enhance the flexibility of water resource dispatching and stabilize industrial water use in Taoyuan, increase employment opportunities and economic development in the Taoyuan area, and at the same time, become the core of the Group's ESG philosophy and sustainable development in Taoyuan.



➡ Architectural design illustration-Reclaimed Water BTO Project of Taoyuan North District Water Resources Recycling Center

Program Features	Program Description
Internal control mechanism	- Seven monitoring devices have been installed in the sewerage system, along with the addition of new storage tanks for abnormal water quality. These measures aim to improve inspection mechanisms and ensure the stability of the water quality for recycled water sources. - At the same time, the company has adopted AI intelligent simulation and prediction to establish a database of rules and regulations, as well as applying Industry 4.0 automation to control the operation of the equipment. The system detects the off-peak water supply volume and adjusts the power supply automatically, which is expected to result in an energy saving of more than 10%.
Create "Circular Economy Park"	Combining local culture and economic development, designing an interactive miniature hydroponic agricultural site and a water environment education space, and cooperating with the surrounding low-impact development plan to preserve the ecology of endemic trees and ponds to create an eco-floating island park, thus creating a Silver Level Smart Green Building and plant.

Schedule		Estimated water supply	Expected suppliers
Phase I	Water supply gradually in 2024 Expected to be completed in 2025	40,000 tons/day	It is expected to be supplied to the factories of Taoyuan enterprises such as those located in Taoyuan Guanyin Industrial Park, Zhongyou Taoyuan Refinery, and Nanya Plastics. It is expected to be extended to the Aerospace City Industrial Plan Zone and Dayuan Industrial Zone.
Full term	Under planning	112,000 tons/day	



Waste to Energy Conversion - Changhua Coastal Industrial Park Waste Treatment and Resource Recovery Center

In response to the problem of obsolescence of incinerators throughout Taiwan, Radium Life formed a cooperation alliance with Jing-Ding Green Energy and CTCI Corporation, and was selected as the best applicant for the "Changhua Coastal Industrial Park Waste Treatment and Resource Recovery Center BOT Project" (referred to as the Changbin Project). The environmental impact assessment has been passed, and the construction permit is in the application stage.

It is estimated that 231,000 tons of general business waste, sludge, waste oil and waste solutions can be treated annually in the future, which will be recycled and used as fuel for the cement and steel industries, with an annual electricity sales volume of 153 million kWh. It is expected that the heat transfer efficiency will reach more than 25% by using leading international turbine products and generator solutions. In accordance with the relevant provisions of the Renewable Energy Development Act, we plan to sell bulk electricity to Taipower from electricity generated from waste-based renewable energy sources. In addition to solving the current problem of insufficient domestic waste treatment capacity, it will also strongly support the government's green energy policy and bring into play the benefits of the circular economy.

In order to reduce and make up for the potential impact on society, the environment, and health caused by the operation of the Changbin Project, in addition to improving pollution monitoring and prevention measures, the Changbin Project has also planned a number of programs to give back to the community and environment in the Changhua area.

Local Environmental Contributions
Assisting Changhua County in waste treatment - Suppliers and Illegal Disposal of Combustible Waste - The ashes (slag) of the local temples - Low-pollution soil Assisting in the monitoring of heavy metals (lead, cadmium, mercury) and dioxin in the winter air of Fubao Wetland. Changbin Industrial Zone and Sinsao Street in Lukang District
Giving Back to Local Communities
Campus Promotion - Invite professors and scholars to serve as consultants, and provide summer/winter/internship opportunities for college students in Changhua. - Applied for the promotion of waste-to-resource environmental education venues in Central Taiwan. Local procurement of materials and equipment, local recruitment of manpower.
Strengthen stakeholder communication
Establish a supervisory committee to be responsible for matters related to operations, environmental pollution treatment, landscape maintenance, and coordinating public opinions. Information disclosure, including environmental protection measures, operational performance, environmental quality monitoring information, and relevant environmental education promotion activities.



Air pollution control
Air Pollution Control Adoption of Best Available Technology
Air pollution offset program
Review NOx and SOx emissions every 10 years
Low-carbon development
Subsidized Changhua County for the replacement of diesel scooters with electric scooters.
Installation of solar panels: The installation capacity is estimated to be about 200 kWp.
Energy Review Process
- Operation for one year: Propose the research outline of the carbon capture program. - Operation for five years: Evaluate the feasibility of small-scale wind power generation. - Review electricity consumption and conservation every three years
Use of manpower, supplies, materials, and equipment: Promote comprehensive energy conservation and carbon reduction plans.
Commitment to the Surrounding Environment
The Planning and Administrative Control Building obtained the Green Building Silver Label.
Shaping a green park based on the principle of local and nearby native plants.

Renewable Energy Circular Economy Industry Demonstration Zone - Taoyuan Science and Technology Industrial Park

Based on Radium Life Group's experience in the development of circular economy businesses such as water resource circulation, waste recycling, and renewable energy development, the Group established the subsidiary, Lijiang Development Co., Ltd., and has obtained the entry permit to the Taoyuan Technology Industrial Park providing connections to the local promotions of energy resource integration driving the development of circular economy industries.

By integrating the circular economy business from renewable energy, alternative fuels, waste recycling, and water circulation, strengthening industry-government-academia collaboration, shifting to business development that is "environmentally friendly, safe, and with high added value," and promoting technology integration and talent cultivation, the company is helping Taoyuan City's industrial and economic development reach the level where it is nationally and internationally recognized for the circular economy of its industrial zone.

 Solid recycled fuel SRF	General waste, general industrial waste, recycled materials, organic sludge, etc., are turned into "solid recovered fuel" (SRF) through the "mechanical waste sorting technology", which is expected to process 299,700 tons of SRF per year, about 255 million kWh of waste-to-energy power generation per year.
 Promote waste-to-energy linkage	Develop waste heat recovery technology, integrate waste generation and energy demand, and plan to supply green power needs of power users with a contracted capacity of more than 5000kW in Taoyuan City.
 Water Recycling	Plan to integrate the supply and demand links of water withdrawal, discharge water, recycled water, and reclaimed water in the park to promote the recycling and reuse of water resources.

3-4-2 Renewable Energy Services GRI 302-1

Construction of solar power plant

Taiwan has set "non-nuclear homeland" as the 18th of Taiwan's sustainable development goals and is vigorously promoting green power. Radium Life has responded to this policy by establishing a solar power plant in Qishan, Kaohsiung, with its subsidiary Rih-Zuan Green Energy. By adopting the third type of solar Imagevoltaic power generation equipment (ground type) and CIGS thin-film solar cells, the total capacity of the plant is 2,359.74kW, generating over 3 million kWh of electricity per year, which is enough to contribute to the daily electricity needs of 1,546 people for one year. In addition, in order to expand solar power generation capacities, the company also plans to venture into fishery and electricity symbiosis solar power plants. By installing solar panels on fish ponds, it can improve the efficiency of land use and help regulate the water temperature of fish ponds at the same time to achieve the dual benefits of promoting fishery and electricity generation.

Recycling of wastewater treatment by-products

Rih-Ding Water Enterprise is actively involved in the research on how to make good use of the by-products of wastewater treatment, such as biogas and sludge, for effective resource utilization, so as to reduce the environmental impact of biogas that has escaped into the atmosphere and sludge that is eventually incinerated. They can be converted into important energy resources, such as biogas power (renewable energy supply and reduction of the greenhouse effect caused by methane) or sludge being recycled and used as alternative building materials (resource recycling).



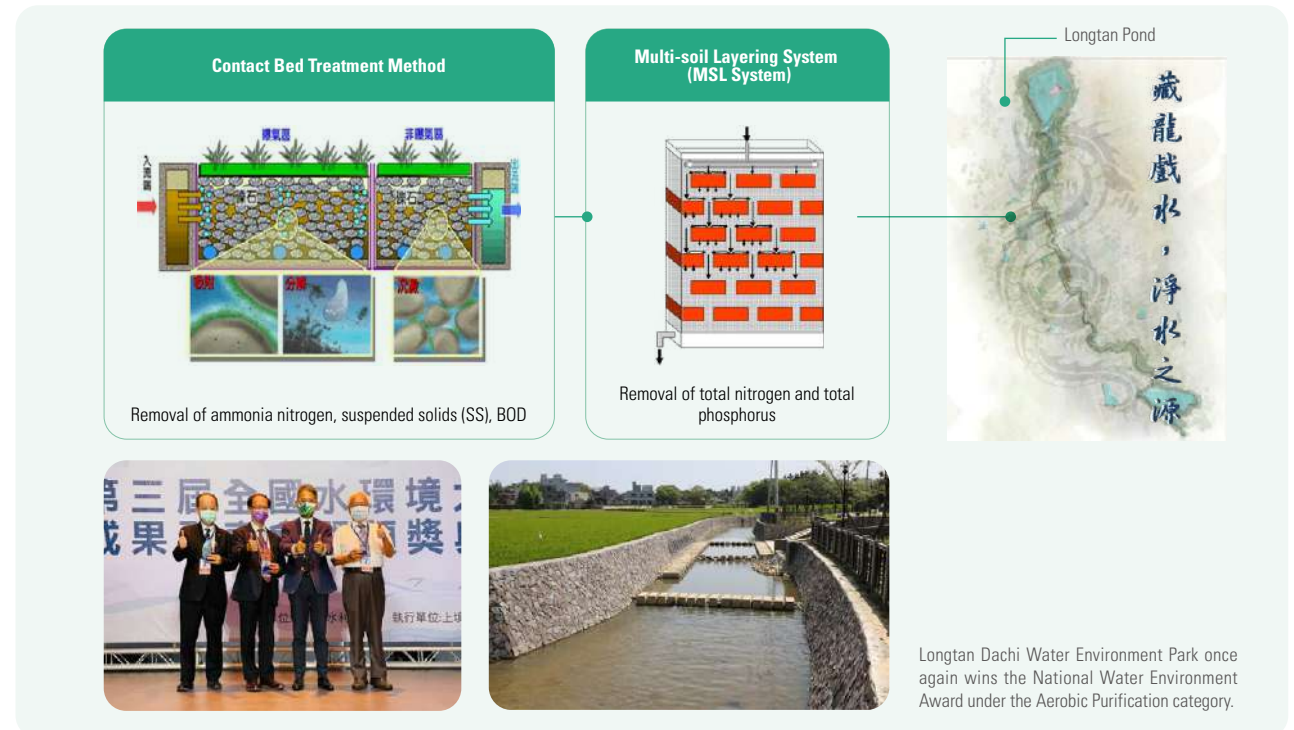
☞ Kaohsiung Qishan Solar Energy Plant

3-4-3 Environmentally Friendly Services

Longtan Pond Water Quality Improvement and Water Environment Creation Project

In recent years, Titan Development and Construction, a subsidiary of Radium Life Group, has been awarded the tender for the "Longtan Lake Water Quality Improvement and Water Body Environment Building Project" by the Department of Environmental Protection of the Taoyuan City Government. In the early days, Longtan Pond was mainly used as an irrigation reservoir in the Longtan area, but in recent years, it has been transformed into a scenic spot with the concept of "water play and source of clean water". The project involves the construction of underground water treatment facilities in the river section entering the reservoir and the ecological restoration of the surrounding area. Above-ground, recreational facilities are installed, various tree species with both ornamental and ecological functions are planted. Furthermore, the literary works of renowned Taiwanese author Chung Chao-Cheng, renowned as the "Mother of Taiwanese Literature" are showcased, revitalizing the reservoir's tourism value and ecological diversity while improving water quality.

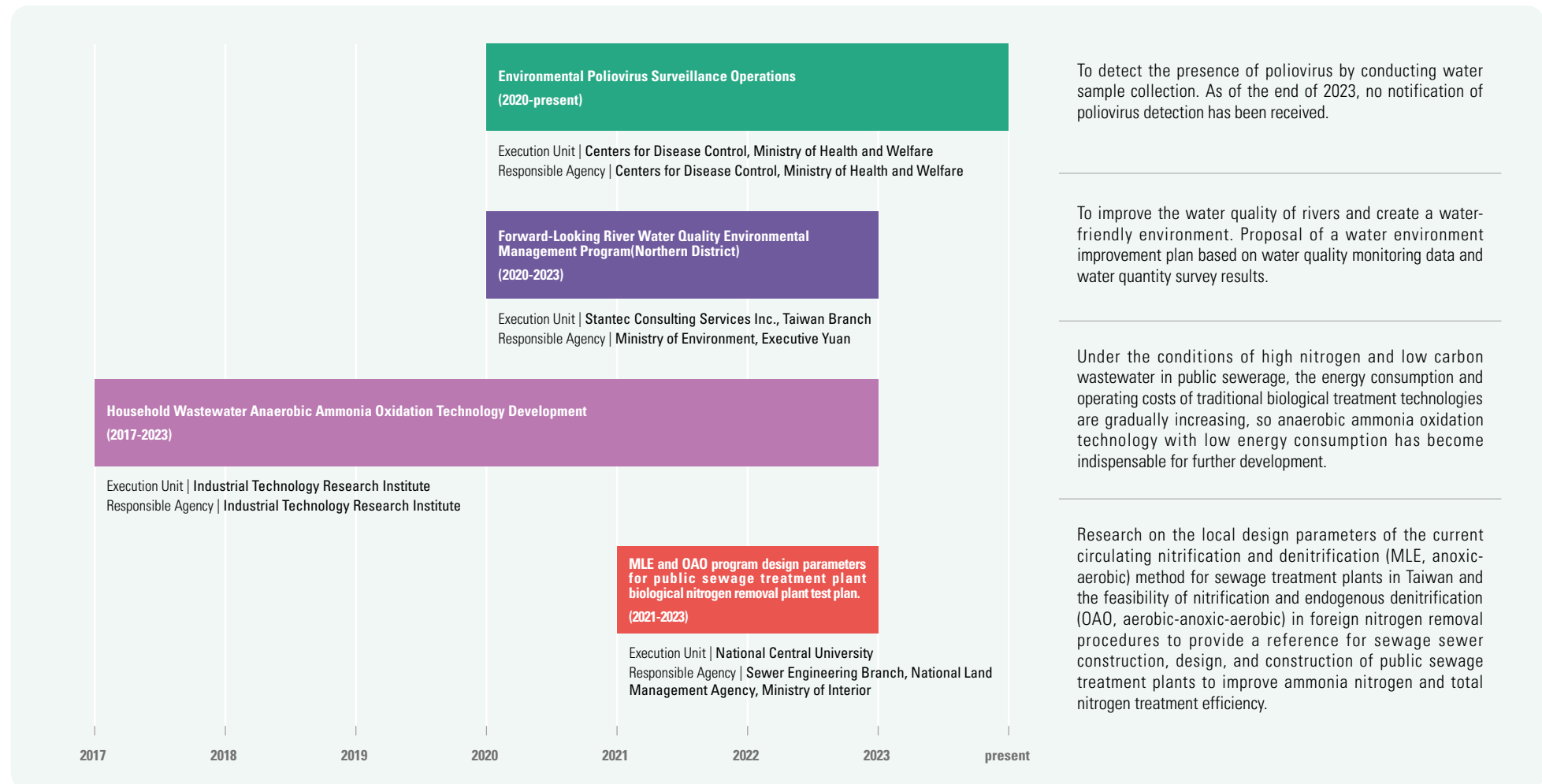
The key to water quality improvement lies in the combination of the gravel contact purification method and the Multi-layered Sand and Gravel Layer (MSL) system. This combination significantly enhances the removal rates of BOD, ammonia nitrogen, total phosphorus, suspended solids, and other pollutants. The daily water treatment facility can process a total of 18,000 tons of water, making it the largest treatment capacity in Asia, and the successful remediation of the previous poor water quality demonstrates the environmental impact realized through resource recycling projects. This project has been recognized with prestigious awards, including the FIABCI-Taiwan Real Estate Excellence Awards, Taoyuan City Public Construction Golden Quality Award, Public Construction Golden Quality Prize, and the National Water Environment Award organized by the Water Resources Agency, winning first place in the "Aerobic Purification" category.



3-4-4 Assisting National Research and Development and Academic Research Projects

Rih-Ding Water Enterprise has long contributed to national research and development projects, with three main areas of research, including the study of how to improve the removal rate and reduce losses and operating costs of "sewage treatment" in response to the frequent water shortage and water quality problems in Taiwan in recent years; projects related to "virus detection" for poliomyelitis and COVID-19 virus; and projects related to "water quality testing" for river water quality monitoring and management to protect people's health. The contents of each research project are as follows:

① Assisting National Research and Development and Academic Research Projects



4

Environmental Sustainability Green Home

4-1 Climate Change Management	58	4-3 Waste Management	74
4-2 Water Resource Management	69	4-4 Engineering Pollution Prevention and Environmental Impact Mitigation	79

In recent years, the intensification of climate change has led to an increase in the frequency of extreme climate events. The development of the economy and industrialization has also produced irreversible environmental pollution. Radium Life continues to pay attention to climate and environmental issues in order to respond to related risks and opportunities, and is committed to promoting the Group's energy conservation and carbon reduction strategies and strictly control the company's operation impacts to the natural environment. The Company aims to achieve a sustainable homeland and contribute to the times, society, and the environment.



• SDGs and Annual Highlights P6-7



- Climate Governance P58
- Climate Risk and Opportunity Assessment P59



• Energy and Greenhouse Gas Inventory P64



- Effluent Quality Management P73



• Idle Asset Management Platform - Annual Performance P79



4-1 Climate Change Management

Five Elements of the Management Approach	
Policies/Commitments	Policy: In 2022, the Group began to implement the Group's carbon neutrality goal and carbon management medium and long-term plan. The scope of discussion covers the Group's construction business, circular economy business, and operations business. The Group formulates the "Internal GHG Verification Management Procedures" and "GHG Inventory - Internal Audit Management Procedures" to effectively manage GHG inventories and set targets. Commitment: In 2023, the Radium Life Group will complete the greenhouse gas inventory of the 11 entities in the consolidated financial statements. It is expected to introduce the carbon inventory system platform developed by the Radium Life Group in 2024 to facilitate data management and analysis and target setting. The goal is to complete the greenhouse gas assurance for all entities in the consolidated financial statements by 2026.
Action Plan	Positive Impact Management
	Negative Impact Management
Objective/Target	For the 2024 goals, medium- and long-term goals, please refer to 1-1 Sustainability Blueprint and Strategy
Validity Assessment	For the 2023 goals, performance, and achievement status, please refer to 1-1 Sustainability Blueprint and Strategy
Complaints Mechanism	- Climate Change Management: The Corporate Sustainability Task Force, based on their respective responsibilities, develops a risk list by considering stakeholder feedback, policy trends, and other factors. They review and revise internal control systems, and conduct regular self-assessments of these systems every year to ensure the ongoing design and implementation of the controls. This is done to address the external demand for climate resilience and ensure the Company's ability to respond to climate change challenges. - Energy and GHG Inventory Management: Upon receipt of a complaint, Radium Life's Administration Management Center, Wan-Da-Tong's Transit Station Business Division, and Rih-Ding Water Enterprise's General Affairs and Administration Department and Operations Department will document the complaint and evaluate the feasibility of improvement based on the current situation.
Management Approach Climate Change Governance GRI 2-25 ~3-3 11 SUSTAINABLE ENERGY AND CLIMATE 13 CLIMATE ACTION	

4-1-1 Climate Governance GRI 201-2 SASB IF-HB-160a.2 \ IF-HB-420a.1~2

In view of the increasing operational impacts and transformational opportunities brought by climate change issues, in 2021, Radium Life started managing and responding to the impacts and opportunities brought by climate change in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) framework officially issued by the International Financial Stability Board (FSB) in June 2017. This enhances its ability to adapt to climate resilience, mitigate the external impact of greenhouse gas emissions on existing products and services, while also enhancing the company's capabilities to create and maintain corporate value under climate issues.

Climate Governance Organization

The Group has established a sustainability management organization and structure. The Board of Directors is the Company's highest sustainability performance management unit. The Company has set up a Corporate Sustainability Task Force. Please refer to [1-1-2 Sustainability Governance Organization](#) for detailed responsibilities.

As reported by the Board of Directors on June 24, 2022, the Company established a cross-business and subsidiary "Carbon Inventory Response Task Force" to be responsible for carbon management-related planning matters and the promotion of the decision-making system, as well as formulate applicable management mechanisms, and report the implementation progress to the Board of Directors on a quarterly basis. . In 2023, a total of 4 reports were submitted, and the carbon platform system was developed to assist subsidiaries in the collection and quantitative calculation of greenhouse gas data. We have appointed carbon inventory members from each company to hold regular meetings to discuss, formulate and implement management policies, and review performance, such as the implementation of energy-saving goals and energy-saving and carbon reduction projects. Radium Life and Rih-Ding Water Enterprise Co., Ltd. completed the 2021 greenhouse gas inventory and third-party verification in 2022. For the entity part of the consolidated financial statements, the 2023 greenhouse gas inventory and disclosure were completed ahead of schedule in 2024, and the greenhouse gas inventory and disclosure in 2026 is scheduled to be completed via third-party verification.

In order to ensure that the Group can respond to the potential operational and financial risks and impacts that may arise from sustainability issues in a timely manner, an interdepartmental TCFD Climate Governance Working Group has been formed in 2022 to establish and manage systems related to climate risks and opportunities, and to explain climate governance, strategies, risk management, indicators, and targets with reference to TCFD standards.

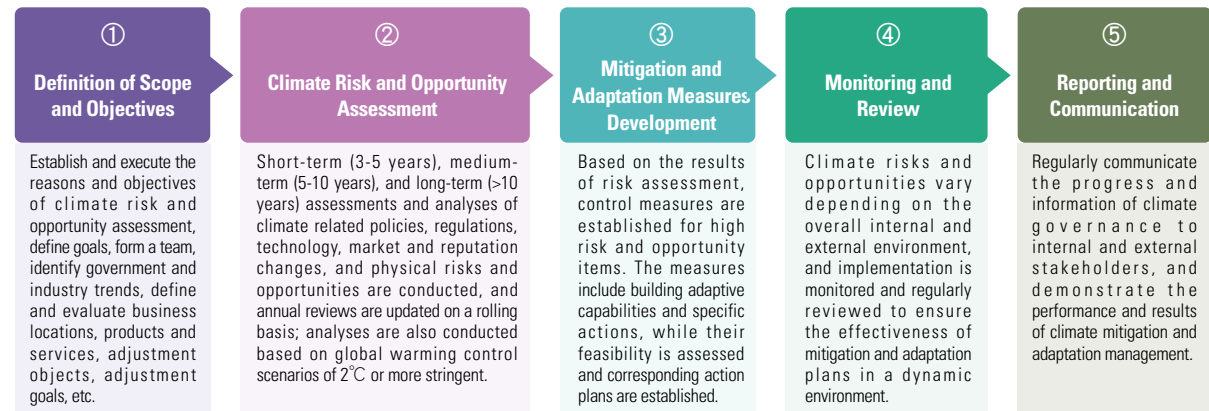


③ Strategy and Risk Management

Radium Life has established a complete risk management program. The four functional groups of the Corporate Sustainability Task Force, namely the Environmental Protection Team, Social Responsibility Team, Corporate Governance Task Force, and InfoSec Task Force, have drawn up a risk list for the businesses under their management, which covers the identification, assessment, and management process of climate change risks to promptly respond to and improve internal control system deficiencies and irregularities. For details of the related risk management process, please refer to 2-2-1 Internal Control and Risk Management Process.

Furthermore, Radium Life has considered reference materials such as the TCFD recommendations on climate-related financial disclosures and the ISO 14090 Adaptation to climate change international standard, as well as other relevant literature. Based on these references, the Company has developed and implemented a five major rolling processes to progressively enhance its climate risk management mechanisms. This approach allows for phased execution and continuous improvement, ensuring long-term monitoring and management effectiveness.

③ Climate Risk and Opportunity Management Procedures



③ Climate Risk and Opportunity Assessment

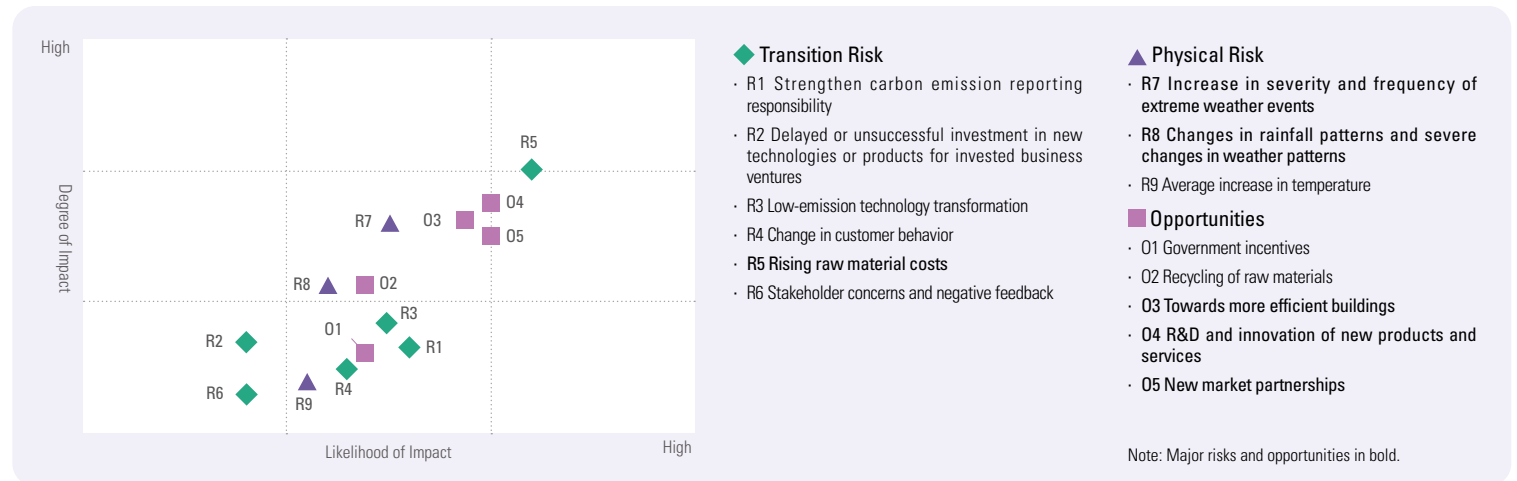
In 2021, the Company carried out climate risk and opportunity assessment, referencing industry guidelines and conducting issue-relevance analysis based on risks and opportunities identified in the industry. This assessment aimed to identify climate-related risks and opportunities. In 2022, the TCFD Climate Management Working Group reviewed the risk and opportunity items of the industry and upstream and downstream partners, and interviewed the current situation of each operations department to identify the possible risk and opportunity impacts of the Company's construction activities, which will serve as the basis for the analysis of the materiality and the formulation of control measures. In 2023, the Company continued to track climate risks and opportunities and found that there was no significant difference between the annual climate risks and opportunities. Therefore, the materiality analysis results from last year were continued to manage the response strategies and targets for each indicator.

Type of Climate Risk/Opportunity			Possible Impact Scenarios	Value Chain Impact	Possible Impact Period
Transition Risk	Policies and Regulations	Enhanced responsibility for carbon emissions reporting	The FSC's "Sustainable Development Roadmap for TWSE and TPEX Listed Companies" mandates that listed companies, including both the parent and subsidiary companies within a group, must conduct greenhouse gas inventory, verification, and reporting operations. This requirement increases compliance operational costs for these companies.	- Self-operated - Subsidiary	Short
	Technology	There may be instances where investments in new technologies or products in invested businesses are delayed or do not achieve success.	Radium Life's investment in the new energy and resource recycling business may be affected by the environmental impact assessment or local protests, which may affect the implementation schedule of the plan, and technology development, capital expenditures, and revenues may be affected.	- Self-operated - Subsidiary	Medium
		Low-emission Technology Transformation	The FSC's Corporate Governance 3.0, Sustainable Finance 2.0 and Taiwan's regional low-carbon city regulations projected that low-carbon buildings or sustainable architecture products may increase costs in the design and construction stages and increase waste disposal costs.	- Self-operated - Supply Chain	Medium
	Market	Changes in Customer Behavior	The increasing popularity of green residential developments is due to their potential for energy resource savings and the availability of preferential loan interest rates. Commercial and office-type projects are also in demand as businesses actively pursue net-zero transition, leading to an increased demand for high-performance buildings. Government public construction policies are shifting towards green building certifications, smart building standards, net-zero energy buildings, sustainable construction, ecological assessments for public projects, green building materials, and environmentally friendly construction methods. Changes in consumer behavior will also increase construction costs associated with design, BIM management, and the incorporation of energy storage systems.	- Self-operated - Customers/Consumers	Medium
		Increase in Raw Material Costs	Increased energy costs and environmental management costs due to domestic and foreign government policy promotion and regulation of high carbon emission industries, increased costs of steel, cement, concrete, formwork, diaphragm walls, earthwork, copper, aluminum, and construction waste disposal.	- Self-operated - Supply Chain	Short
	Reputation	Stakeholder Concerns and Negative Feedback	Failure to properly respond to investor, government and consumer concerns about climate management strategies may affect the Company's stock price, product revenues and access to working capital.	- Self-operated - Investors - Government Agencies - Customers/Consumers	Short

Type of Climate Risk/Opportunity			Possible Impact Scenarios	Value Chain Impact	Possible Impact Period
Physical Risk	Acute	Increase in the Severity and Frequency of Extreme Weather Events	The headquarters and managed operating locations have not suffered any serious disasters or losses due to extreme weather events. In response to future extreme weather events, the Company has carried out the design of sponge-based flooding control for the Fuzhou Affording Housing Project in Banqiao, New Taipei City, the design of three-dimensional greening for the Taichung MRT joint-development project, and the design of structural systems to increase building durability.	- Self-operated - Supply Chain	Medium
	Chronic	Changes in Rainfall Patterns and Severe Changes in Weather Patterns	Abnormal rainfall frequency and water shortages in Taiwan in recent years may cause construction delivery risks for contractors, resulting in delayed revenue and increased interest costs.	- Self-operated - Supply Chain	Medium
		Average Increase in Temperature	The risk of thermal hazards to workers at construction sites may result in reduced on-site work efficiency, delays in construction schedules, increased electricity consumption, etc., leading to higher operating costs and carbon emissions.	- Self-operated - Supply Chain	Medium
Opportunities	Policies and Regulations	Government Incentives	By responding to government policies and obtaining tax incentives such as the Building Integrated Imagevoltaic Power Generation Equipment Incentive in Taiwan, Green Building Plot Ratio Incentives, Water Consumption Charge Reduction and Exemptions, preferential tax rates, and customs duty reduction, operating costs can be reduced.	Self-operated	Short
	Resource Efficiency	Recycling of Raw Materials	Public infrastructure works promote the use of recycled concrete aggregate and recycled resources in construction, use of recycled asphalt, formwork, etc., and recycling of construction waste to reduce raw material costs and waste disposal costs.	- Self-operated - Supply Chain	Short
		Towards More Efficient Buildings	Although platinum-grade green buildings, low-carbon buildings, or sustainable building products increase construction costs, they increase product value and are able to obtain preferential financing terms.	- Self-operated - Supply Chain	Short
	Products and Services	R&D and Innovation of New Products and Services	Investing in new energy (Rih-Zuan Green Energy) and recycling business (Reclaimed Water BTO Project of Taoyuan North District Water Resources Recycling Center). It will drive additional new product revenue obtained from the sale of green energy, which will enhance the Company's image and value.	- Self-operated - Subsidiary	Short
	Market	New Market Partnerships	Jointly develop new markets and technologies with new partners, e.g., Radium Life, ECOVE, and Ding-Sheng Green Energy Technology jointly acquired the Reclaimed Water BTO Project of Taoyuan North District Water Resources Recycling Center to expand the circular economy business, increase revenue and enhance the Company's reputation and value.	- Self-operated - Partners	Short

Climate Risk and Opportunity Materiality Analysis

The Company identifies the likelihood of occurrence and the degree of impact of each risk and opportunity, and subsequently draws a risk and opportunity matrix analysis to rank the climate risks and opportunities that are material. In 2022, the Company identified three significant risks: Transition Risk - "rising raw material costs", Physical Risk - "increase in the severity and frequency of extreme weather events", and "changes in rainfall patterns and severe changes in weather patterns", and three significant opportunities: "evolution towards more efficient buildings", "R&D and innovation of new products and services", and "new market partnerships".



➤ Response and Management of Material Climate Risks and Opportunities

Based on the results of the Climate Change Risk and Opportunity Matrix, the Company analyzed the top three risks and opportunities that have the most significant impacts on the company, analyzes the roadmaps and circumstances of potential impacts, and quantifies the degree of impacts of key parameters based on the existing macro-environmental data and governmental disclosures. The Company has also developed adaptive management strategies to respond to material climate issues.

Climate Risks and Opportunities		Impact	Climate scenario	Relevant financial impacts ¹	Adaptation Management Strategy
Transition Risk	Rising raw material costs	In response to global climate change, Taiwan has passed the Climate Change Response Act and proposed a series of carbon reduction measures. Among them, it is expected that a carbon fee will be levied on industries with high carbon emissions in order to stimulate enterprises to implement carbon reduction actions, minimize the impact on the environment, and progressively move towards the goal of "Taiwan's Pathway to Net-Zero Emissions in 2050". Since the cement industry, which plays a key role in the construction and public infrastructure industries and is the main raw material for ready-mixed concrete, emits a large amount of carbon dioxide during the production process and is included in the scope of industries subject to the carbon fee, raw material suppliers will have to take corresponding measures to increase prices in order to cope with the impact of the policy. This will lead to an increase in the cost of raw materials, which will in turn affect the cost and estimation of the Company's related projects.	1.5°C Net Zero Transformation Roadmap	Key raw materials industries will be included in the carbon fee control. The trend of raw materials after the release of the carbon fee regulation is forecasted to increase at an annual rate of 5.82% for ready-mixed concrete and 20.03% for rebar. If the carbon pricing system is formally implemented in the future, it will likely have an impact on the costs related to construction.	The Company will evaluate the sustainable procurement guidelines and system platform to meet the expectations of stakeholders and address market risks. In this process, the Company pays special attention to the sustainability factors of raw material procurement. Sustainable procurement can be achieved by minimizing the impact on the environment and improving resource efficiency. In addition, the Company may consider using cost-plus fee contracting for new projects and strictly controlling budget costs to minimize the financial impact of rising raw material costs. This contract will enable the company and the supplier to share costs and risks, promote more active cost control and risk management, and at the same time reduce financial risks and unnecessary costs.
	Increase in the Severity and Frequency of Extreme Weather Events	The risk of flooding has increased as a result of the intensification of extreme weather events. Flooding can cause significant damage and loss within a short period of time, resulting in damage to assets and disruption to operations, and these losses could have a significant impact on the Company's business operations and assets, particularly in areas that are susceptible to flood risk.	RCP 8.5 (Hazard-vulnerability) SSP5-8.5 (Intensification of heavy rainfall in the mid-century)	The risk of flooding to the existing assets of the Company will increase from Hazard Vulnerability Level 3-4 to Hazard Vulnerability Level 5, with a mid-century heavy rainfall intensification rate of approximately 20%, and the potential loss of asset value in the event of a major catastrophe under the extreme weather scenario in the year 2046 is estimated to be approximately NT\$12,048,200.	Coping with the increasing severity of extreme weather events, the Company will conduct a survey and assessment of the geographical environment and climate of the construction project, identify the frequency and type of extreme weather events that may occur in the area, and formulate corresponding plans, and increase the maintenance of equipment and measures in order to sustain normal operations in the event of extreme weather events.
Physical Risk	Changes in Rainfall Patterns and Severe Changes in Weather Patterns	With the impact of global warming, temperatures continue to rise, and the combination of high humidity and the urban heat island effect leads to a dramatic increase in the number of extremely hot days. High temperatures pose risks to human health and may increase the risk of construction accidents. Therefore, the Company needs to consider work arrangements and implement appropriate protective measures during hot weather. Work stoppages due to high temperatures may increase, productivity may decrease, and construction schedules may be affected.	Meteorological Monitoring Data	Based on the meteorological data from the Central Weather Bureau, the number of hot days throughout the year in the company's key development areas has reached 19 days. If extreme weather continues to increase temperature, it will affect construction timelines. According to historical project cost estimates, there may be a potential increase of approximately NT\$ 55,037,500 in construction costs.	In order to cope with chronic weather changes, the Company has made advance preparations to plan for the extension and suspension of the construction period, and evaluate to stipulate in the contract that the Company may apply for an extension of the construction period due to weather impacts.
	Towards More Efficient Buildings	In order for the Company to move toward a more efficient building construction and development operations, the Company is focusing on improving the performance of lighting fixtures, office equipment, sockets, water dispensers, and other appliances. In the short term, efforts are concentrated on optimizing equipment operating times and replacing them with energy-efficient and environmentally friendly replacements. In the long term, plans include the replacement of air conditioning units and the gradual establishment of a company-wide energy monitoring system. A goal has been set to reduce energy consumption and carbon emissions by 2025.	1.5°C Net Zero Transformation Roadmap	With 2021 as the base year, the target is to reduce carbon emissions by 21%, and with a carbon price of NT\$300, the headquarters building can reduce potential carbon fee costs by approximately NT\$12,000 per year.	In order to move towards a more efficient building, the Company has used or procured low energy consumption equipment, and will invest in large-scale green buildings according to the market conditions of the projects to be developed, and prepare for planning and design in compliance with the Intelligent Building Label.
Opportunities	R&D and Innovation of New Products and Services	- By investing in the new energy and recycling businesses, as well as in research and development of low-carbon buildings, the Company will develop new products and services to enhance its competitiveness and adaptability, and increase its reputation and value, which will also contribute to the credit financing projects. - In terms of water treatment, the Company has been working with the Construction and Planning Agency to integrate the latest reclaimed water technology to recycle domestic wastewater and convert it into renewable resources. Regarding waste-to-energy and new energy services, Radium Life has the waste disposal processing capacity for at least 42,900 metric tons of sludge, based on existing project specifications.	1.5°C Net Zero Transformation Roadmap	In terms of water treatment, Radium Life and the Construction and Planning Agency jointly invested NT\$ 4.728 billion in the first phase of the project, which is expected to produce 40,000 metric tons of reclaimed water per day after partial completion in 2025. This will result in an annual production of 1,370 tons of recycled water, contributing to increased revenue. According to the bidding plan, the new waste-to-energy treatment capacity will reach 42,900 metric tons, which will bring in other operating revenues if it is formally operated in the future.	The Company has diversified its operations by investing in the new energy and recycling economy, such as waste-to-energy, recycled water and other green energy industries, and has also established a complete recycling supply chain to enhance the Company's reputation and value.

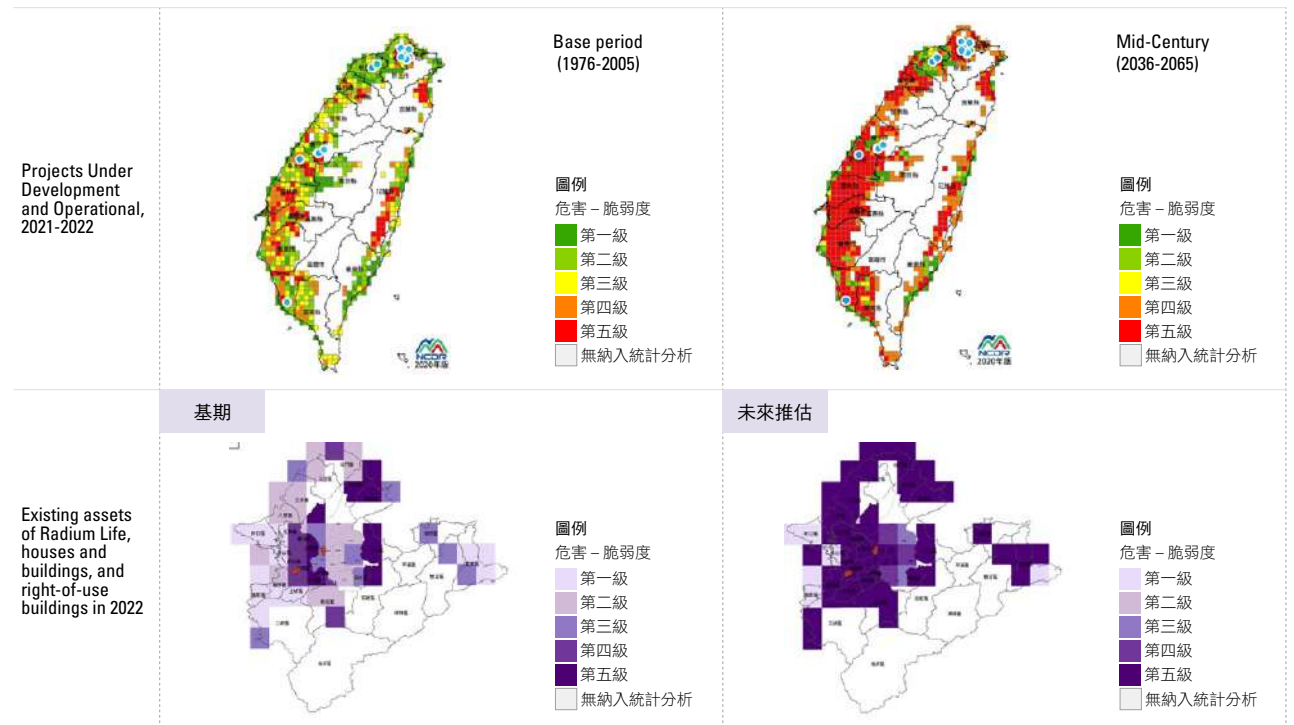
Climate Risks and Opportunities		Impact	Climate scenario	Relevant financial impacts ¹	Adaptation Management Strategy
Opportunities	New Market Partnerships	- The Company has established a sustainable partnership with a consortium of banks, engaging in ongoing loan transactions and signing a collaborative credit facility agreement. The company's annual sustainability report, which reflects its ESG performance, contains indicators such as greenhouse gas emissions, energy intensity, and waste generation, which are included for preferential loan interest rates. In 2022, the total amount of syndicated loans for the construction of waste-to-energy and water recycling systems in Taiwan exceeded NT\$7 billion. - The Company and its industry peers have joined together to invest resources in the infrastructure of a water recycling system in the Taoyuan area. By integrating the sewage treatment and recycling technologies of Rih-Ding Water Enterprise, they aim to enhance water resource management capabilities and ensure stable production and quality of recycled water. Through this collaboration, they also aim to seize opportunities in the emerging market and establish a leadership position within the Taiwan industry alliance. - The Company and its subsidiary Chi-Shun Sheng are cooperating with the Taichung City Government on the Taichung MRT land development project, and the TOD economy will jointly promote regional development. In addition, key subsidiary Titan Development & Construction is cooperating with the Kaohsiung City Government on the Railway Station Old Dormitory Redevelopment Project to create an "all-age healthy community".	1.5°C Net Zero Transformation Roadmap	The total water supply capacity of the complete project for the water recycling system is expected to reach 112,000 tons per day. Based on the average daily water supply of 1,208,000 tons in the Greater Taoyuan area in August 2022, it can be deduced that after the completion of the entire project, the daily volume of reclaimed water can meet approximately 9% of the water demand in the Greater Taoyuan area. This can lead to increased revenue opportunities.	The Company cooperates with governmental departments and the industry to establish a complete supply chain mechanism to increase operating revenues, which will increase the benefits of obtaining capital through cooperative relationships, including signing a joint loan with a consortium of banks called a sustainability linked syndicated loan, which includes the sustainable performance of the enterprise in the preferential interest rate, and together we are able to fulfill the goals of the international ESG sustainable development and the creation of a green city.

¹ The results of the analysis on climate-related financial impacts may vary depending on the scope of assessment, scenario assumptions, data availability, and data sources. The results do not represent the actual situation of the Company. When using the information, it is important to carefully evaluate its applicability.

Simulation Analysis of Physical Risk Scenarios

According to the AR5 assessment report of the Intergovernmental Panel on Climate Change (IPCC), the RCP 8.5 scenario was prioritized for analysis, and the Taiwan Climate Change Projection and Information Platform (TCCIP) of the National Science and Technology Center for Disaster Reduction (NCDR) was selected. The AR5 scenario was used for the end-of-century flood impact assessments. In the flood impact analysis of the Company projects under development and operational between 2021-2022, the average hazard-vulnerability level of the base period (1976-2005) was 2-3 (medium-low risk), and the average hazard-vulnerability level of the mid-century (2036-2065) is 4 (medium-high risk). In terms of drought risk analysis, by the end of the century (2075-2099), the average risk level was around 3-4. Furthermore, in our analysis of the flood impact on the existing assets, such as buildings and structures as well as right-of-use buildings in 2022, the hazard-vulnerability level was around 3-4 (moderate risk) during the baseline period (1976-2005). However, by the mid-century period (2036-2065), the hazard-vulnerability level increased to 5 (high risk). Since most of the cases are jointly developed with the government and located in the core metropolitan areas, the adaptation to the future climate risk should be done in accordance with the government's disaster prevention infrastructure, and the maintenance of the building and disaster prevention functions after the client acquires ownership will be encouraged to ensure the durability and safety of the building. For future development projects, include climate change issues in the overall planning and design evaluation.

Flood Impact Analysis



Climate indicators and targets

According to a survey conducted by the International Energy Agency (IEA), the construction industry consumes about 40% of the world's total energy consumption and will play a key role in climate issues in the future. The challenge of net zero new construction in 2030 will be the focus of future industry development. In order to progressively develop the Company's GHG management strategy, we have implemented and adopted ISO 14064-1:2018 for organizational GHG inventory in 2022. We plan to expand the scope of GHG management to include product carbon footprints and project carbon footprints. This will enable us to comprehensively assess and manage GHG emissions throughout the lifecycle of our products and projects. In addition to greenhouse gas management, we have incorporated the Home Builder industry-specific indicators published by the Sustainability Accounting Standards Board (SASB) for more comprehensive environmental management performance management. Radium Life has developed strategies and set goals based on the TCFD Framework and its "Cross-Industry Climate-Related Indicators." These indicators help us assess and address climate-related risks and opportunities across different industries. In addition to climate-related indicators, we have also established environmental indicators related to water resources and waste management. Performance tracking indicators are regularly reviewed and reported by the Corporate Sustainability Task Force.

Type of Indicator		Management Response Strategies and Targets
Greenhouse gas emission	GHG emissions (absolute or intensity)	In the short term (2023 - 2025), we will focus on the operation time of equipment and replace it with energy-saving and environmentally friendly products to achieve the reduction target (5%), establish the Group's greenhouse gas inventory system platform, and prioritize the management of categories 1, 2 and 4 of ISO 14064-1. In the medium term (2026-2030), remote system energy-saving is adopted to realize energy performance; in the long-term (2031-2050), major energy-consuming equipment such as air conditioning is planned to be replaced with an energy management system to achieve the company's goal of continuous reduction in electricity consumption.
Transition Risk	Number and extent of assets or business activities affected by transition risks	
Physical Risk	Quantity and scope of assets or business activities affected by physical risks.	Material climate risks and opportunities have been identified for the transition risk of "rising raw material costs", the physical risk of "increased severity and frequency of extreme weather events" and "changes in rainfall patterns and weather patterns", as well as in the opportunities of "moving towards more efficient buildings", "research and development and innovation of new products and services", and "new market partnerships". Please refer to "Response and Management of Material Climate Risks and Opportunities" for the potential and quantitative impacts and adaptation management strategies.
Climate-Related Opportunities	Proportion of revenue, assets or other business activities attributable to climate-related opportunities.	
Capital Allocation	Amount of capital expenditure, financing or investment in climate-related risks and opportunities	With Sustainable City, Circular Economy, and Healthy Aging as the core of its operations, the Group will gradually develop and strengthen the construction of its sustainability blueprint from 2020 onwards, and implement the concept of sustainable value into its investment and development decisions, so as to gradually overlap its asset allocation with climate opportunities, and to demonstrate the long-term sustainable value and principles endorsed by the Group.

Type of Indicator		Management Response Strategies and Targets
Internal Carbon Pricing	Price per ton of GHG emissions used internally by the Company.	The Taiwanese government is anticipated to introduce a carbon pricing mechanism and initiate the collection of carbon fees in 2025. The carbon fees will be imposed on businesses with higher carbon emissions as the initial phase of the implementation. The establishment of an internal carbon price will help the Company assess the risks and opportunities, as well as the soundness of operational strategies. It will encourage the Company to actively pursue low-carbon construction, readjust the internal supply chain, and maximize energy efficiency. In the future, we will gradually consider incorporating the internal carbon price into assessments, in line with its sustainable planning progress.
Remuneration	Proportion of executive compensation related to climate factors	In 2023, the Company held a meeting to discuss the "Corporate Sustainable Development Working Guidelines" and evaluated the inclusion of sustainability indicators and goals in the performance assessment, remuneration policies, and Key Performance Indicators (KPIs) of the senior management, thus enhancing and implementing the Company's corporate sustainable development strategies.
SASB Industry-specific Indicators	Land Use and Ecological Impact	
	Resource Efficiency	The Company has covered the improvement practices and targets in the relevant sections of this report based on the SASB topics and indicators. Please refer to Appendix III SASB Standards Disclosure Index Table for details.
	Impact of New Project Developments on the Community	
Other Related Indicators	Radium Life HQ Office Water Consumption Intensity (m ³ /person)	With measures such as replacing faucet inlet valves, purchasing foaming hand soap, and promoting water-saving practices among employees, we aim to achieve a continuous reduction in water intensity. Please refer to 4-2 Water Resources Management for related management strategies and targets.
	Annual Waste Reduction Percentage (%)	We have engaged qualified vendors to handle waste disposal. We review the waste data on a monthly basis and report it to the management department for review and improvement. Our goal is to achieve a 1% reduction in waste generation compared to the previous year. Please refer to 4-3 Waste Management for details.

4-1-2 Energy and Greenhouse Gas Inventory

GRI 302-1、302-3、302-4、302-5、305-1、305-2、305-4、305-5

Energy and Greenhouse Gas Inventory

Radium Life (hereinafter referred to as the “Headquarters”), Wan-Da-Tong, and Rih-Ding Water Enterprise began to conduct energy inventory in 2021, and the Headquarters and Rih-Ding Water Enterprise began to implement ISO 14064-1 in 2022: 2018 to complete the greenhouse gas inventory operation in 2021 and to obtain third party GHG verification year by year. The Headquarters has completed the 2023 GHG inventory and verification, Rih-Ding Water Enterprise is conducting third-party verification in 2023, and the remaining 9 entities have also completed Category 1 and Category 2 GHG inventory. In the future, the categories of GHG inventory categories will be expanded subsequently, and gradually complete the verification of all entities.



Radium Life 2023 Verification Certificate

Starting in 2023, the Group will gradually expand the scope of inventory to cover all entities included in the consolidated financial statements, and inventory categories 1 and 2 are mainly used. It is expected that the scope of inventory in 2024 will cover 50% of the entities in the consolidated financial statements; the greenhouse gas inventory of all entities in the consolidated financial statements will be completed in 2025; the third-party verification of all the entities in the consolidated financial statements will be completed in 2026. Fulfillment of the requirements for the sustainable development path of TWSE/TPEX listed companies planned by the Financial Supervisory Commission accomplished one year earlier.

Radium Life Group's greenhouse gas inventory progress and plan

Inventory progress	2021	• Began the energy inventory of Radium Life headquarters, Wan-Da-Tong, and Rih-Ding Water Enterprise.
	2022	• Began to introduce ISO14064-1:2018 Greenhouse Gas Inventory Check of Radium Life Headquarters and Rih-Ding Water Enterprise. • Completed the third-party verification of the 2021 greenhouse gas inventory of Radium Life Headquarters and Rih-Ding Water Enterprise.
	2023	• Completed the third-party verification of the 2022 greenhouse gas inventory of Radium Life Headquarters and Rih-Ding Water Enterprise. • Completed the greenhouse gas inventory of 11 entities (accounting for 50%) in the consolidated financial statements.
Future Planning	2024	• Use the platform developed internally by the Group to conduct inventory operations. • Completed Category 1 + Category 2 GHG inventory for 50% of the entities in the consolidated financial statements. • Expand the scope of inventory to Category 3 - Category 6 (e.g. emissions from products used by the organization, emissions from waste disposal, etc.).
	2025	• Complete Category 1 + Category 2 GHG inventory for all entities.
	2026	• Completed third-party verification for Category 1 + Category 2 GHG inventory of all entities.

Sustainable development path for TWSE/TPEX-listed companies

	Disclosure of inventory information	Disclosure of assurance information	Achievements and future plans
Parent company Radium Life	2024	2026	In 2022, the 2021 annual ISO14064 greenhouse gas inventory and third-party verification were completed for the first time.
Consolidated financial statements entities	2025	2027	• Completed the 2023 greenhouse gas inventory of 11 entities in the consolidated financial statements for the first time in 2024. • It is expected to complete the greenhouse gas inventory of all entities in the consolidated financial statements in 2025. • It is expected to complete the third-party verification of the greenhouse gas inventory of all entities in the consolidated financial statements in 2026.

Energy and GHG inventory results

Based on the findings of our inventory assessment, our operational energy use can be mainly categorized into two main sources. The first source is electricity purchased from the Taiwan Power Company, which is used to power various equipment in offices, wastewater treatment processes, and Taipei Bus Station. The second source is fuel oil, which includes gasoline consumption from our own government vehicles and diesel fuel used in power generators. Please refer to Tables 5 and 6 of Appendix 1 Sustainability Performance Detailed Statistics for the 2023 energy use and GHG inventory data of Radium Life, Rih-Ding Water Enterprise, and Wan-Da-Tong, as well as the subsidiaries of the consolidated financial statements and the construction sites in the past three years.

1. Radium Life Headquarters Office

In 2023, the energy consumption of Radium Life was 1,536.33GJ, and the energy intensity was 13.24GJ/person. In terms of greenhouse gas emissions, Category 1 is 38.56 tons CO₂e, Category 2 is 138.50 tons CO₂e, and Category 1 plus 2 is 177.06 tons CO₂e, and the greenhouse gas emission intensity (Category 1 plus 2) is 1.53 tons CO₂e /person. Energy consumption decreased by 2% compared to last year, total greenhouse gas (Category 1+2) increased by 1% compared to last year, and greenhouse gas emission intensity (Category 1+2) increased by 5%. In 2023, the Company continued to replace energy-consuming lighting equipment to continuously reduce greenhouse gas emissions and energy demand. The Headquarters also conducts ISO 14064-1 indirect emissions identification and inventory, and significant emissions are concentrated in Category 4 - indirect GHG emissions from products used, including upstream emissions from fuels (gasoline and diesel) and electricity, and emissions from waste disposal, the category 4 greenhouse gas emissions were 37.00 tons of CO₂e.

2. Rih-Ding Water Enterprise

In 2023, the energy consumption of Rih-Ding Water Enterprise was 38,719.58 GJ, and the energy intensity was 0.0014 GJ/ton of wastewater treatment capacity. In terms of greenhouse gas emissions, Category 1 is 36.30 tons CO₂e, Category 2 is 5,283.05 tons CO₂e, and Category 1 plus 2 is 5,319.35 tons CO₂e, and the greenhouse gas emission intensity (Category 1 plus 2) is 0.0002 tons CO₂e /ton of wastewater treated. Energy consumption decreased by 15% compared to last year, total greenhouse gas (Category 1+2) decreased by 18% compared to last year, greenhouse gas emissions intensity (Category 1+2) decreased by 26%, diesel consumption decreased due to an abnormal power supply caused by Taipower, resulting in the need to start the generator. Thus, there was an increase of 44 GJ compared to the previous year. The annual maintenance of the anaerobic digester in 2023 reduced methane emissions, resulting in a 56% reduction in Category 1 GHG emissions. Rih-Ding Water Enterprise also conducts ISO 14064-1 Indirect Emissions Identification and Inventory. The most significant emission sources are concentrated in Category 4 - indirect greenhouse gas emissions from products used, including upstream emissions from fuels (gasoline and diesel) and electricity, and emissions from waste disposal. Category 4 greenhouse gas emissions were 1,194.45 tons of CO₂e.

3. Wan-Da-Tong

In 2023, the energy consumption of Wan-Da-Tong was 9,517.28 GJ, and the energy intensity was 10.81 GJ/million. In terms of greenhouse gas emissions, Category 1 is 69.81 tons CO₂e, Category 2 is 1,303.50 tons CO₂e, and Category 1 plus 2 is 1,373.30 tons CO₂e, and the greenhouse gas emission intensity (Category 1 plus 2) is 1.56 tons CO₂e /NTD million. Energy consumption increased by 1% compared to last year, total greenhouse gas (Category 1+2) increased by 1% compared to last year, and greenhouse gas emission intensity (Category 1+2) decreased by 3%. Since 2021, Wan-Da-Tong has replaced its air conditioning equipment every year, including the split air conditioners, cooling tower motors, and air intake fans, from fixed frequency types to variable frequency models. In addition, the intake and exhaust fans are set to link with the CO₂ concentration or the outside temperature, adjusting the intake air volume according to the environmental conditions to achieve the optimization of energy efficiency and maintain the reduction of energy intensity and greenhouse gas emission intensity year by year. Furthermore, the greenhouse gas emissions of the previous two years only included the direct emissions from the fuel combustion of generators. Since the introduction of ISO 14064-1:2018 greenhouse gas inventory in 2023, the inventory items have expanded compared to the previous two years (the newly-added include official vehicle fuel and refrigerant fugitive), so Category 1 GHGs have increased significantly.

4. Consolidated financial statements subsidiaries

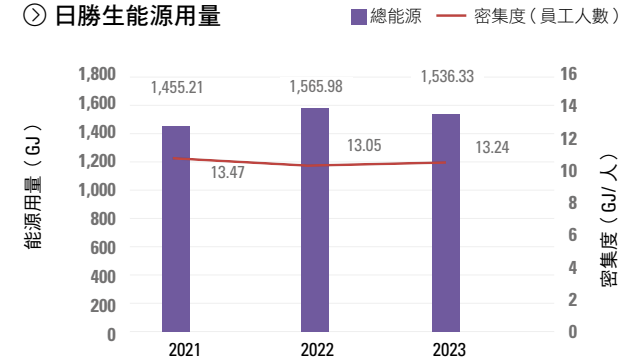
In 2023, the Group's subsidiaries in consolidated financial statements introduced ISO 14064-1:2018 greenhouse gas inventory, and have completed the greenhouse gas inventory of a total of 11 entities (accounting for about 50%). In the future, we will continue to expand the scope of the inventory to include all companies in the consolidated financial statements. Through the inventory information platform developed by the Group, we will collect statistics over the years, analyze emissions hotspots, and formulate the base year and reduction targets. It is expected to gradually complete the third-party verification of greenhouse gases. The overall trend of GHG emissions and energy consumption could not be observed during the inventory conducted in the first year. It is known that the hotspots are concentrated in the operation sector (Q Square, Radium Kagaya), mainly due to the large flow of people, and the lighting and air conditioning are turned on for a long time and in a large area. Future carbon reduction and energy-saving measures will also focus on the improvement of air conditioning and lighting performance.

5. Construction Sites

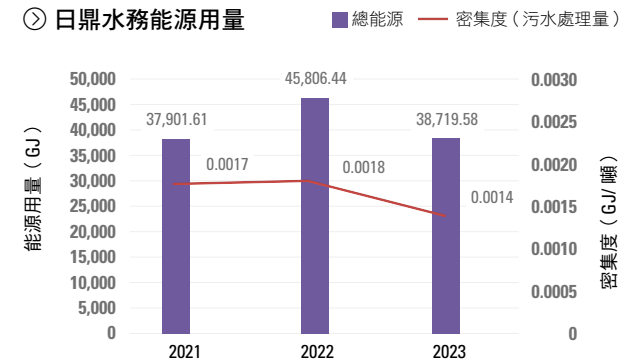
The construction sites under construction in 2023 include the senior residence for sale at The Genesis (the "Sanzhi Project"), the New Construction Project of the Administration Building and Library of the Palace Museum (the "Palace Museum"), and the construction of the Taoyuan North District Wastewater Treatment Plant (the "Taoyuan Project"), Taichung Rapid Transit Joint Development (the "Taichung Project"), Fuzhou Affordable Housing Project (the "Fuzhou Project"), and Radium New Q Square Construction Project (the "Qingpu Project"). The foundation and structural works of the Sanzhi Project have a relatively low demand for electricity before 2022. After 2023, all the structures have been completed and have entered the decoration stage, so the demand for electricity consumption in a single month is higher, and the annual energy consumption is 1,176.00 GJ. The Taichung project is still in the building license application stage; there is no construction progress in 2023; and the energy consumption is only 0.34GJ. Both the Fuzhou Project and the Qingpu Project were completed and the on-site handover was completed by the middle of 2023. Both are not in the energy-consuming stage, and their annual energy consumption was only 53.59 GJ and 3.64 GJ, respectively. In 2023, the main progress of the National Palace project was the construction of a three-story administration building and a two-story library, with an energy consumption of 11.12 GJ. In 2023, the construction progress of the Taoyuan Pollution Project mainly included the advancement of sewage and sewer pipelines, road cutting and opening, and user connection works, and the annual energy consumption was 66.34GJ. The greenhouse gas inventory of construction sites is included in the inventory boundary of Titan Development & Construction.

三年度能源使用量及密集度走勢圖

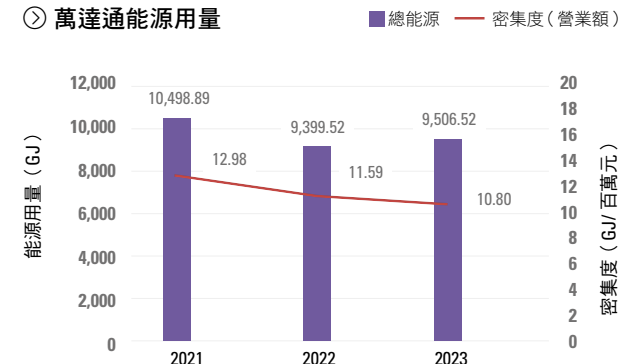
◎ 日勝生能源用量



◎ 日鼎水務能源用量

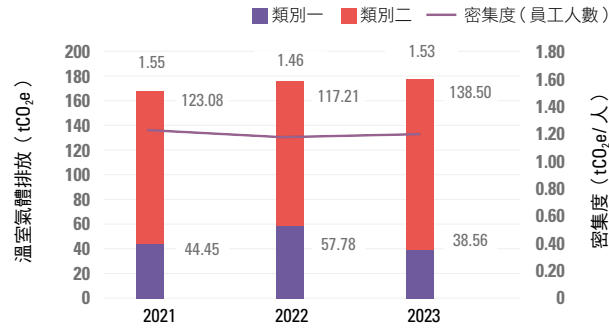


◎ 萬達通能源用量

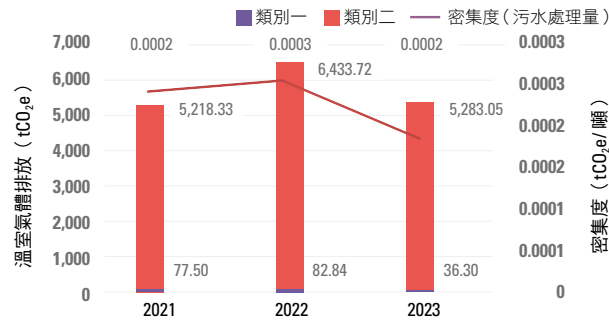


三年度溫室氣體排放量及密集度走勢圖

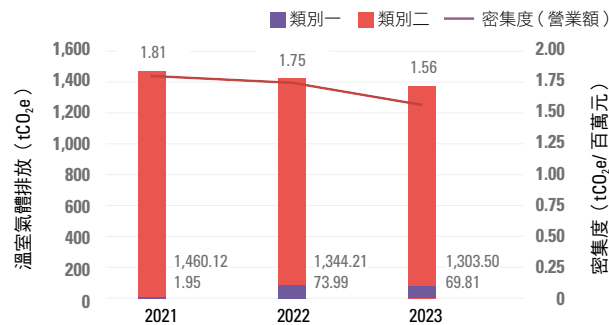
① 日勝生溫室氣體排放



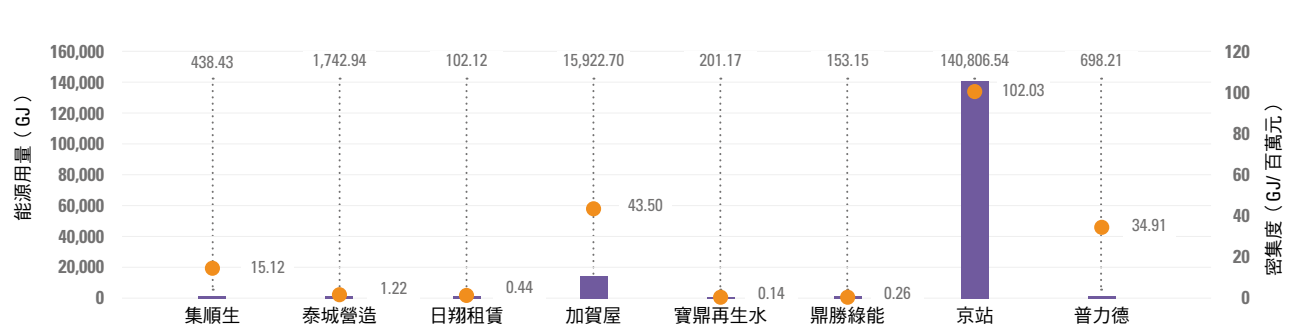
② 日鼎水務溫室氣體排放



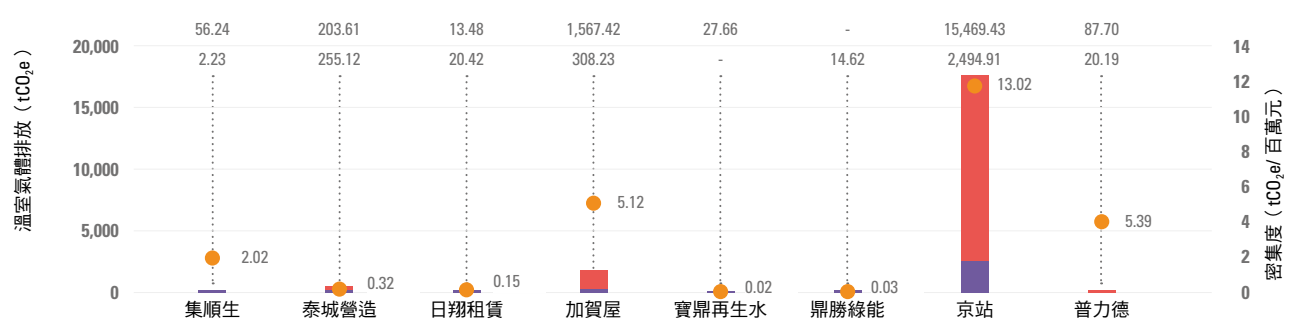
③ 萬達通溫室氣體排放



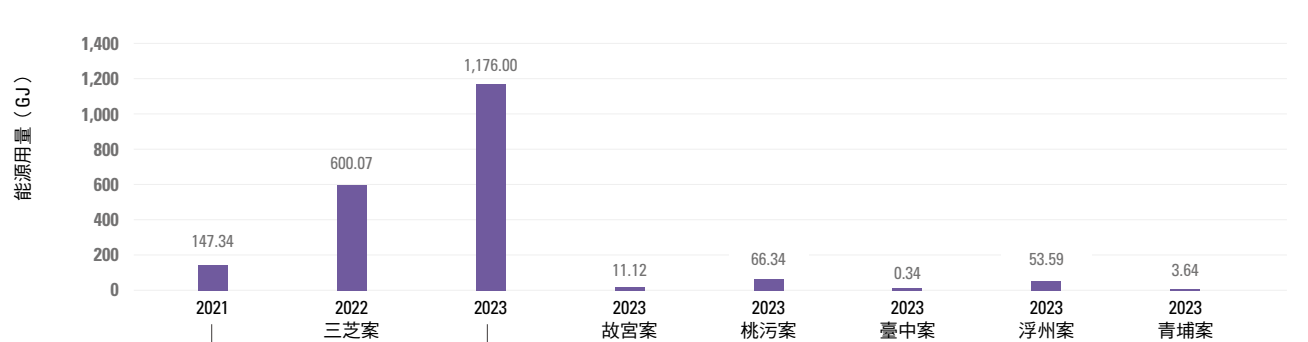
④ 合併財報子公司能源用量與密集度統計圖



⑤ 合併財報子公司溫室氣體排放量與密集度統計圖



⑥ 建案工地能源用量統計圖



4-1-3 Energy Saving and Carbon Reduction Measures

Energy Saving and Carbon Reduction Measures of the Group

In recent years, the Group has actively promoted its carbon neutrality goal and promoted short-, medium- and long-term carbon management plans. By setting energy-saving and carbon reduction goals and reviewing the achievement of the goals every year, we aim to improve energy management effectiveness. It is also an important reference for the energy saving and carbon reduction planning in the following year.

- **Short-term (2023 - 2025) plan:** Focus on equipment operation time and replace with energy-saving and environmentally friendly products to achieve the reduction target (5%); establish the Group's greenhouse gas inventory system platform, and prioritize the management of emission sources of categories 1, 2 and 4 of ISO 14064-1.
- **Medium-term (2026 - 2030) plan:** Adopt remote system energy-saving control and implement energy performance.
- **Long-term (2031 - 2050) plan:** Plan to replace major energy-consuming equipment such as air conditioners with an energy management system, and achieve the company's goal of continuous reduction in electricity consumption through phased planning.

The Group focuses on four aspects to achieve the goals of energy conservation and carbon reduction, namely improvement of equipment energy efficiency, reduction of energy demand, renewable energy, and green procurement. After energy and greenhouse gas inventory and analysis of electricity consumption hotspots and trends, it is found that there is most room for improvement in lighting and air conditioning. The Group reduces energy waste by replacing old equipment with newer equipment with energy-efficient specifications (such as inverter models or LED lights), installing auxiliary equipment (such as timers, temperature and CO₂ linkages, and fans), and setting internal standards (such as lunch breaks to save electricity, energy saving at night, setting the temperature to 26 degrees, etc.) to reduce unnecessary waste of energy while maintaining the effectiveness of equipment lighting and air conditioning.

In terms of renewable energy, the Group implements two strategies: self-use and procurement of green power certificates. Rih-Ding Water Enterprise has set up solar water heaters on the roof of the dormitory to achieve self-sufficiency in the energy demand for hot water in the dormitory. In 2023, Q Square purchased 792,000 kWh of solar power and 792 renewable energy certificates from GREENET CO., LTD., which not only reduces the emissions caused by electricity, but also supports the development of the renewable energy industry.

In the future, we will continue to improve the effectiveness of related actions, and propose more energy-saving and carbon reduction solutions. For example, Rih-Ding Water Enterprise is planning to install renewable energy in the factory, such as small hydroelectric power generation (for the factory's own use). The expected installation capacity is 10kW. The annual power generation

is estimated to be 39,600 kWh, equivalent to 39 green power certificates. Solar panels are also planned to be installed above the pond and on the roof of the engine room. In addition, the carbon reduction hotspots of the sewage treatment plant are reviewed to increase the influence on the governance of climate change. The Water Resources Center also expects to use electric scooters instead of gasoline scooters as the transportation in the park. We not only reduce the impact of climate risks on our own operations, but also contribute our own efforts to practice environmental protection and create a safe and comfortable living environment, so that every inch of the environment can coexist and co-prosper with the Company.

➤ Energy Saving and Carbon Reduction Measures of the Group

Improve equipment energy efficiency	Air conditioning improvement	- Wan-Da-Tong has changed its air conditioning equipment (such as exhaust fans, intake fans, split air conditioners, and cooling towers) to inverter models to improve energy efficiency. - Wan-Da-Tong replaces the axial exhaust fan with a negative pressure exhaust fan to improve energy efficiency. - Wan-Da-Tong reduces the use of 80 tons of air cooled water chiller, 25HP water pump and 22 units of 3HP air conditioner by linking the intake fan with a thermometer.
	Lighting improvement	- Radium Life updated the corridor and toilet lighting with LED lighting. - Rih-Ding Water Enterprise updated the projection lights of the management building from traditional halogen lights to LED lights (the power was reduced by 50%). - Radium Kagaya upgraded the hotel lighting to LED lamps.
	Other equipment improvement	Radium Kagaya upgraded the fixed-frequency pump for tap water to an inverter model.
Reduce energy demand	Air conditioning energy saving	- Rih-Ding Water Enterprise added a circulation fan to help air conditioners achieve quick results and reduce compressor load. - Radium Life added about 13 light steel frame electric fans (to balance the indoor temperature), and set the air conditioner to 26 degrees.
	Energy-saving lighting	A time management controller has been added to the projection lights of Rih-Ding Water Enterprise's Management Building to flexibly shorten the lighting time.
	Behavior change	- Energy-saving warning signs are posted at lights and air conditioner switches. - Radium Life turns off the lights during the one-hour break at noon and formulates night-time energy-saving strategies.

Green Procurement	Electrification	Rih-Ding Water Enterprise expects to purchase electric scooters to replace fuel scooters as the means of transportation in the park.
	Energy Conservation Label	- Radium Life Group centralized procurement of eco-design office equipment. - Titan Development & Construction purchased energy-saving label products for offices.
Renewable energy	Solar energy	- Solar water heaters (with a storage capacity of 2.5 liters) are installed on the dormitory roof. - The Company is planning to install renewable energy in the plant, such as small hydropower (for plant self-use), with an estimated installation capacity of 10kW and an estimated annual power generation of 39,600 kWh, equivalent to 39 green power certificates.
	Green Power Certificate	In 2023, Q Square purchased 792,000 kWh of solar power and 792 renewable energy certificates from "GREENET CO., LTD.."
Power system	Taipower Reserve to Capacity Conversion Service	Radium Life, Rih-Ding Water Enterprise, Radium Kagaya, and Q Square cooperate with the reserve capacity service of the power trading platform of Taiwan Power Corporation to reduce electricity demand during off-peak hours by turning off or reducing the frequency of blowers and shutting down high energy-consuming equipment.
	Adjust the recurring contracted electricity consumption	Radium Kagaya reduced the recurring contract of high-voltage power supply from 710kW to 650kW.



➤ Addition of a time management controller to the spotlight.



➤ Radium Life Light Steel Frame Electric Fan.



➤ Zhongxiao's office lights out during lunch break.

③ Radium Life - Energy Saving and Carbon Reduction Program

Year	Energy Saving and Carbon Reduction Program	Program Description	Annual energy savings (kWh/year)	Annual carbon reduction (kg CO ₂ e/year)
2022~2023	Energy-saving lighting	Replaced old lighting fixtures with energy-saving LED lights in all male and female restrooms on the 13th and 14th floors and the lobby.	6,801	3,366.5
2021	Energy-saving lighting	Replaced old lighting with LED flat panel light fixtures in 2021, total 52 units.	62.4	31.32

③ Wan-Da-Tong - Energy Saving and Carbon Reduction Program

Year	Energy Saving and Carbon Reduction Program	Program Description	Annual energy savings (kWh/year)	Annual carbon reduction (kg CO ₂ e/year)
2023	Air conditioning energy saving	15HP intake fan replaced with inverter motor	18,000	9,036
	Air conditioning energy saving	2 units of separate air conditioners were replaced with inverter models	12,000	6,024
2022	Air conditioning energy saving	Conversion of 2 cooling tower motors to DC inverter models.	31,000	15,779
	Air conditioning energy saving	2 x 10HP axial flow exhaust fans converted to negative pressure exhaust fans.	26,000	13,234
2021	Air conditioning energy saving	Introduce outdoor air to reduce the use of air conditioners in winter; reduce the use of 80 tons of air cooled water from the chiller, 25HP from the water pump and 22 units of 3HP air conditioner by linking the intake fan with a thermometer	60,000	30,120
	Air conditioning energy saving	25HP Exhaust fan changed to variable frequency drive, and controlled according to CO concentration	4,000	2,008
	Air conditioning energy saving	Replaced 11 fixed-frequency separate air conditioners with inverter air conditioners	50,000	25,100



Energy-saving warning signs



LED lighting replacement

③ Rih-Ding Water Enterprise - Energy Saving and Carbon Reduction Program

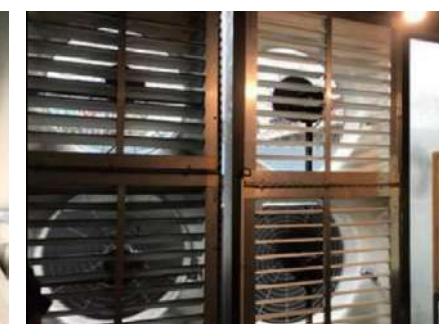
Year	Energy Saving and Carbon Reduction Program	Program Description	Annual energy savings (kWh/year)	Annual carbon reduction (kg CO ₂ e/year)
2023	Power system	Taipower Electricity Trading Platform Support Services	380.46	188.33
	Lighting Replacement	The projection lights around the management building have been changed from traditional halogen lights to LED. In addition to the increase in brightness, the wattage of lamps has been reduced from 72W to 20W, saving about 72.3%.	6,215.04	3,070.23
2021	Air conditioning energy saving	Added circulating fan to help air conditioners achieve quick results and reduce compressor load	100	50
	Energy-saving lighting	Upgraded to LED projection lights to reduce wattage use and achieve energy saving and carbon reduction	100	51

③ Radium Kagaya - Energy Saving and Carbon Reduction Program

Year	Energy Saving and Carbon Reduction Program	Program Description	Annual energy savings (kWh/year)	Annual carbon reduction (kg CO ₂ e/year)
2023	Energy-saving lighting	2,389 (80%) lamps in the pavilion were replaced with LED energy-saving lamps	96,123	47,485
2019	Energy-saving lighting	A total of 2,229 LED tubes and bulbs were updated to reduce the wattage and achieve the goal of energy saving and carbon reduction.	300,000	166,620



Cooling tower fan motor changed to DC inverter motor



Exhaust fans converted to negative pressure exhaust fans.

③ Turn off Lights for 1 hour on World Earth Day

Starting from 2022, Radium Life Group was invited by O'right to join the "Earth Hour Lights Off", inviting all companies to turn off their lights for one hour at 8:30pm on March 26, and encouraging employees to upload their photos to the "Radium Good Life" Facebook page. The Group's executives even filmed a video of the enthusiastic response to proclaim the Group's vision and raise the awareness of environmental protection for the Company, its employees and the general public.

In 2023, the Jing-Jan Retail Business Co., Ltd. under the Radium Life Group continued to support the "Earth Hour" event by turning off the lighting in Q Square Fashion Plaza for 1 hour at night (retaining the minimum lighting required to maintain walking safety for visitors). Using the influence of the mall to promote the concept of energy conservation to consumers, hoping to arouse the public to take action through the power of enterprises.

③ Let's Go Green Competition

From 2022 to 2023, Rih-Ding Water Enterprise participated in the "Let's Go Green Competition" sponsored by the Environmental Protection Administration, Executive Yuan (now the Ministry of the Environment) and co-organized by Chung Yuan Christian University. The competition focused on "green diet" and "green tourism", "green consumption", "green home", and "green office", showed that we are willing to be green in our daily lives to enhance the public's awareness of green living. It has also submitted an article to the competition, proposing energy- and water-saving measures and activities, and was recognized as a Finalist in the Enterprise Category.

③ Participation in the reserve capacity service of Taipower's power trading platform.

In addition to improving energy efficiency by adjusting energy usage (e.g., power timer, turning off lights during lunch break/night to save energy, and smart management) based on the time period and type of electricity the Group uses, Radium Life, Rih-Ding Water Enterprise, Radium Kagaya, Q Square, etc. also cooperate with Taipower's power trading platform's reserve capacity service and engage aggregators to reduce electricity demand during off-peak hours, including turning off or reducing the frequency of blowers and turning off high energy-consuming equipment. In addition to the flexibility of power dispatching, cooperating companies can collect electricity fees and capacity fees or reduce basic agreed electricity fees. This not only achieves financial benefits, but also helps alleviate energy consumption pressure and mitigate the climate change impact caused by electricity consumption.



↳ [Corporate Response] Radium Life Group | 2022 Earth Hour

↳ [Corporate Response] Q Square Fashion Plaza | 2023 Earth Hour - The global lights off day



↳ Let's Go Green Competition Enterprise Category Finalist Award.



↳ The Ministry of the Environment visited the Green Office of Rih-Ding Water Enterprise.



↳ [Corporate Response] Radium Life Group | 2022 Earth Hour



↳ [Corporate Response] Q Square Fashion Plaza | 2023 Earth Hour - The global lights off day



↳ Reserve capacity service for power trading platform Related News Links

4-2 Water Resource Management

⑤ Five Elements of the Management Approach

Action Plan	Policies/Commitments	Due to the impact of climate change, insufficient rainfall can lead to a water shortage crisis nationwide, which will have significant effects on the operational activities of the Company, such as water usage in construction projects, water supply for Transport Bus Station, and the sewage treatment processes. In order to minimize the impact of water resource risks on the Company, the Company emphasizes the 3R policy of environmental protection, i.e., reduce, recycle, and reuse, so that resources can be recycled and utilized in a sustainable manner. The Company promotes the use of recycled water, ensuring that every drop of water serves multiple purposes. The Company regularly reviews water usage data and reports it to the Administration and Management Department for evaluation and improvement. Furthermore, Radium Life continues to invest funds annually to replace water-saving equipment, aiming to reduce environmental damage and pollution.
	Positive Impact Management	Radium Life, Rih-Ding Water Enterprise, and Wan-Da-Tong to reduce the demand for tap water by implementing water conservation measures and using water-saving equipment, as well as inspecting pipelines for leakage to minimize waste of water resources. In addition, Rih-Ding Water Enterprise has conducted a comprehensive review of reclaimed water production processes throughout the plant to increase the amount of recycled water used and to promote the use of recycled water outside the plant.
	Negative Impact Management	In addition to water conservation and leakage detection measures, Radium Life, Rih-Ding Water Enterprise, and Wan-Da-Tong conduct regular flood drills to ensure that their operations are not affected by floods and droughts, and maintain contact with their water truck manufacturers for contingency planning. In addition, Rih-Ding Water Enterprise is committed to increasing the proportion of recycled water used after sewage treatment, and has undertaken in the EIA to tighten the standard of water discharge to ensure the quality of treated water.
Objective/Target		For the 2024 goals, medium- and long-term goals, please refer to 1-1 Sustainability Blueprint and Strategy
Validity Assessment		For the 2023 goals, performance, and achievement status, please refer to 1-1 Sustainability Blueprint and Strategy
Complaints Mechanism		Upon receipt of a complaint, the Radium Life Administrative Management Center, Wan-Da-Tong Bus Station Business, and the General Affairs and Administration and Operations Departments of Rih-Ding Water Enterprise will document the complaint and evaluate the feasibility of improvement based on the current situation.

Management Approach | Water Resource

Management GRI 2-25 ~3-3



4-2-1 Water Resources Risk Identification and Impact Assessment GRI 303-1 、 303-2

The Group operates in offices, water resource centers, transfer stations, department stores, hotels, construction sites, and factories in Taipei and New Taipei, Taoyuan, Hsinchu, Miaoli, and Taichung Cities. All water withdrawn comes from the Taipei Water Supply Corporation and the Taiwan Water Corporation, and water stress is classified as "low (20-30%)", except for The Genesis construction site and public works office in Sanzhi District, New Taipei City as "medium (30-40%)". In addition to the tap water, nearly 98% of its water demand comes from the reclaimed water after secondary treatment in the plant (used for sewage treatment process and equipment cleaning). The objective is to mitigate local water stress by reducing a large demand for tap water (for domestic water use).

Water discharge from the Group's operating locations includes domestic sewage (from offices, transfer stations, department stores, hotels, and construction offices), construction wastewater from construction sites, effluents from sewage treatment plants, and operating wastewater from cosmetics factories. Domestic sewage is discharged to the local sewage sewer system, and then discharged to Grade C or Grade D onshore water bodies after secondary treatment in the sewage treatment plant. When treated effluents are discharged to Nankan River or used by third parties, the effluents must meet the effluent standards promised in the contract with the Taoyuan City Government, and the effluent information must be inspected and declared on a quarterly basis. PRIT Bio has not produced any effluent since 2017. For effluent management, see [4-2-4 Effluent Quality Management](#) and [4-4 Engineering Pollution Prevention and Environmental Impact Mitigation](#).

➤ Water withdrawal, drainage, and water resource stress at the Group's operating locations

Company	Operating unit	Source of water supply	Water withdrawal source	Type of drainage	Drainage channel	Sewage treatment	Treatment level	Ultimate receiving water body	Water body type	Water stress
Radium Life	Headquarters Office	Taipei Water Supply Division	Feitsui Reservoir	Domestic sewage	Taipei Sewerage System	Dihua Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)
	Zhongxiao Office	Taipei Water Supply Division	Feitsui Reservoir	Domestic sewage	Taipei Sewerage System	Neihu Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)
Rih-Ding Water Enterprise	Water Resources Center	Taiwan Water Corporation	Shihmen Reservoir	Discharge of sewage after treatment	Taoyuan North District Sewage and Sewerage System	Taoyuan North District Water Resources Recycling Center	Secondary treatment	Nankan River	Category C terrestrial surface water	Low (20-30%)
Wan-Da-Tong	Taipei Bus Station	Taipei Water Supply Division	Feitsui Reservoir	Domestic sewage	Taipei Sewerage System	Dihua Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)
Chi-Shun Sheng	Headquarters Office	Taipei Water Supply Division	Feitsui Reservoir	Domestic sewage	Taipei Sewerage System	Dihua Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)
Titan Development & Construction	Zhongxiao Office	Taipei Water Supply Division	Feitsui Reservoir	Domestic sewage	Taipei Sewerage System	Neihu Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)
	Sanzhi Project	Taiwan Water Corporation	Sanzhi Water Treatment Plant	Construction site wastewater Domestic sewage	Construction site wastewater: Allow to stand in the grit chamber before being discharged.			Lower reaches of Haiwei Creek	Category D terrestrial surface water	Medium (30-40%)
	The National Palace Museum project	Taipei Water Supply Division	Yang Mingshan Water Treatment Plant		Domestic sewage: Portable toilets are installed, and the sewage is regularly transported to qualified contractors for treatment on its behalf.			Waishuang Creek	Category D terrestrial surface water	Low (20-30%)
	Taoyuan sewage project	Taiwan Water Corporation	Shihmen Reservoir		Construction site wastewater and domestic wastewater are both treated by Rih-Ding Water Enterprise Treatment Plant.	Taoyuan North District Water Resources Recycling Center	Secondary treatment	Nankan River	Category C terrestrial surface water	Low (20-30%)
	Fuzhou Project	Taiwan Water Corporation	Shihmen Reservoir		Construction site wastewater: Allow to stand in the grit chamber before being discharged.			Ta Han River	Category D terrestrial surface water	Low (20-30%)
	Qingpu Project	Taiwan Water Corporation	Shihmen Reservoir		Domestic sewage: Portable toilets are installed, and the sewage is regularly transported to qualified contractors for treatment on its behalf.			Lao Jie Creek	Category C terrestrial surface water	Low (20-30%)
Rih-Hsiang Rental Enterprise	Headquarters Office	Taipei Water Supply Division	Feitsui Reservoir	Domestic sewage	Taipei Sewerage System	Dihua Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)
Radium Kagaya	Radium Kagaya International Hotel	Taipei Water Supply Division	Yang Mingshan Water Treatment Plant	Domestic sewage	Taipei Sewerage System	Dihua Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)
Bao Ding Reclaimed Water Co., Ltd.	Baoding Construction Office	Taiwan Water Corporation	Shihmen Reservoir	Construction site wastewater Domestic sewage	Construction site wastewater and domestic wastewater are both treated by Rih-Ding Water Enterprise Treatment Plant.	Taoyuan North District Water Resources Recycling Center	Secondary treatment	Nankan River	Category C terrestrial surface water	Low (20-30%)
Ding-Sheng Green Energy	Headquarters Office	Taipei Water Supply Division	Feitsui Reservoir	Domestic sewage	Taipei Sewerage System	Dihua Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)
Q square	Q Square Fashion Plaza	Taipei Water Supply Division	Feitsui Reservoir	Domestic sewage	Taipei Sewerage System	Dihua Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)
PRIT Bio	Headquarters Office	Taipei Water Supply Division	Feitsui Reservoir	Domestic sewage	Taipei Sewerage System	Neihu Sewage Treatment Plant	Secondary treatment	Keelung River	Category D terrestrial surface water	Low (20-30%)

Note 1: For the water district and water source where the business is located, please refer to the [water district and water source query](https://tppr.wra.gov.tw/sencad/) (<https://tppr.wra.gov.tw/sencad/>).

Note 2: For the classification of water resources stress where the site is located, refer to the [water resource stress area search](https://riskfilter.org/water/explore/map) (<https://riskfilter.org/water/explore/map>).

4-2-2 Current Status of Water Use GRI 303-3

Since 2017, the Group has collected information on water consumption, including tap water withdrawal, recycled water consumption, and water use intensity. Each company is required to reduce water consumption by 1% per year, and Rih-Ding Water Enterprise must achieve the goal of increasing recycled water consumption every year. Please refer to Table 7 in Appendix I Sustainability Performance Detailed Statistics on water resource use. The following is a description of the water resource use status:

③ 1. Radium Life

In 2023, the water withdrawal volume of Radium Life was 1,793 m³ and the water use intensity was 15.46 m³/person. Compared to last year, water withdrawal increased by 19%, and the intensity increased by 23%. Compared with the base year (2017), the intensity was 13.64 m³/person, an increase of 13%. Due to the impact of the pandemic in 2021 and 2022, Radium Life has cooperated with the government policy. Partial work from home and office diversion were implemented. In the post-pandemic period, employees' hand-washing and hygiene habits improved, resulting in an increase in water consumption.

③ 2. Rih-Ding Water Enterprise

The source of water used by Rih-Ding Water Enterprise is divided into tap water and reclaimed water. The tap water is mainly used by the management center staff, while the reclaimed water is mainly used for watering the green areas, flowers and trees, and landscape ponds throughout the plant, cooling water for the plant machinery and equipment pumps, defoaming water for the biological treatment system, and cleaning water for the filter fabric of the sludge dewatering machine. In 2023, Rih-Ding Water Enterprise used 6,438 m³ of tap water and 419,682 m³ of recycled water, for a total of 426,120 m³. The utilization rate of recycled water was 98%, and the water use intensity was 0.015 m³/ton of wastewater treated. Compared to last year, the tap water consumption decreased by 7%, the recycled water consumption increased by 14%, and the intensity increased by 3%, mainly due to the increase in recycled water withdrawal, which effectively replaced part of the tap water use.

③ 3. Wan-Da-Tong

Tap water for Wan-Da-Tong comes from the Taipei Water Corporation. Water consumption statistics are based on the water company. The main purpose of water consumption is for tourists. In 2023, the water withdrawal volume of Wan-Da-Tong was 28,128.95 m³ and the water use intensity was 31.95 m³/million. Compared to last year, water withdrawal increased by 19% and intensity increased by 10%. Normal business operations resumed in 2023, and there was no need to control for the pandemic. As a result, the number of tourists and customers rebounded, and the scope of inventory expanded to include the Headquarters (two locations), resulting in an increase in water consumption.

③ 4. Consolidated financial statements subsidiaries

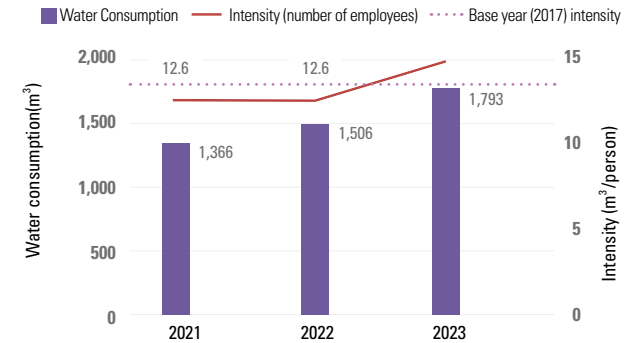
In 2023, the Group's subsidiaries in the consolidated financial statements began to gather statistics on the water consumption of the entities (based on the water consumption receipts of the water supply companies). Currently, the water resource information of the 11 entities in the consolidated financial statements has been inventoried. Although the overall trend of water consumption was not observed during the first year of inventory, it can be seen that the hotspots of water consumption are concentrated in the operation sector (Q Square and Radium Kagaya), mainly due to the high flow of people, and the toilets, restaurants, and food courts have higher water consumption.

③ 5. Construction Sites

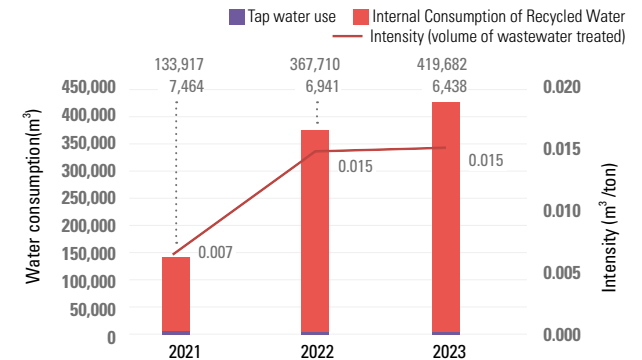
The construction sites under construction in 2023 include the senior residence for sale at The Genesis (the "Sanzhi Project"), the New Construction Project of the Administration Building and Library of the Palace Museum (the "Palace Museum"), and the construction of the Taoyuan North District Wastewater Treatment Plant (the "Taoyuan Project"), Taichung Rapid Transit Joint Development (the "Taichung Project"), Fuzhou Affordable Housing Project (the "Fuzhou Project"), and Radium New Q Square Construction Project (the "Qingpu Project"). The foundation and structural works of the Sanzhi Project have a relatively low demand for water before 2022. After 2023, all the structures have been completed and have entered the decoration stage resulting in an increased water demand of 5,104 m³. The Taichung project is still in the application for building license, there is no construction progress in 2023, and no water resources are used. Both the Fuzhou Project and the Qingpu Project were completed and the on-site handover was completed by the middle of 2023. As they are not in the water consumption stage, no temporary water consumption was applied and no groundwater extraction was performed. In 2023, the construction progress of the Taoyuan Pollution Project mainly included the advancement of sewage and sewer pipelines, road cutting and opening. The water resources are all paid for by Rih-Ding Water Enterprise, so there is no statistics on the consumption.

Three-year water consumption and intensity trend chart

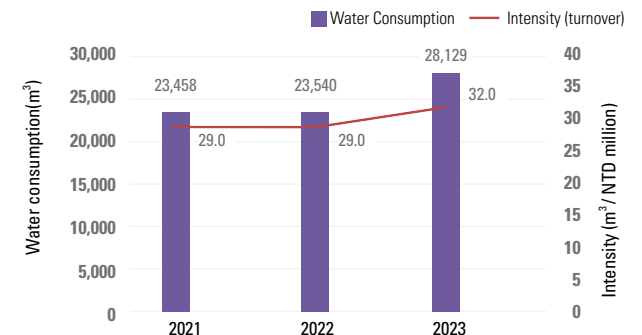
③ Water Consumption of Radium Life



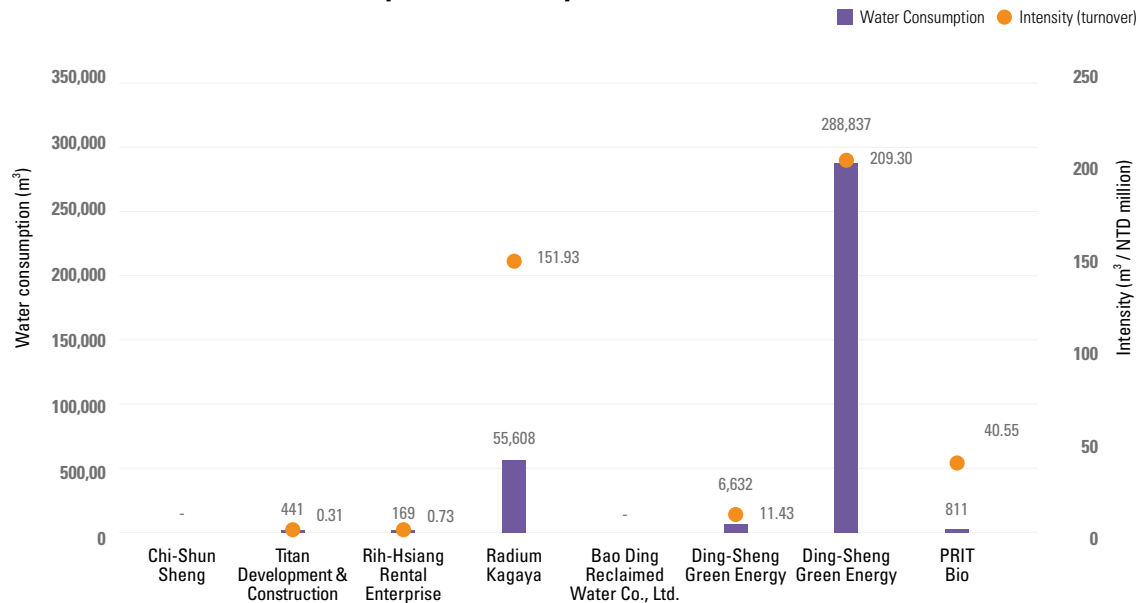
③ Water Consumption of Rih-Ding Water Enterprise



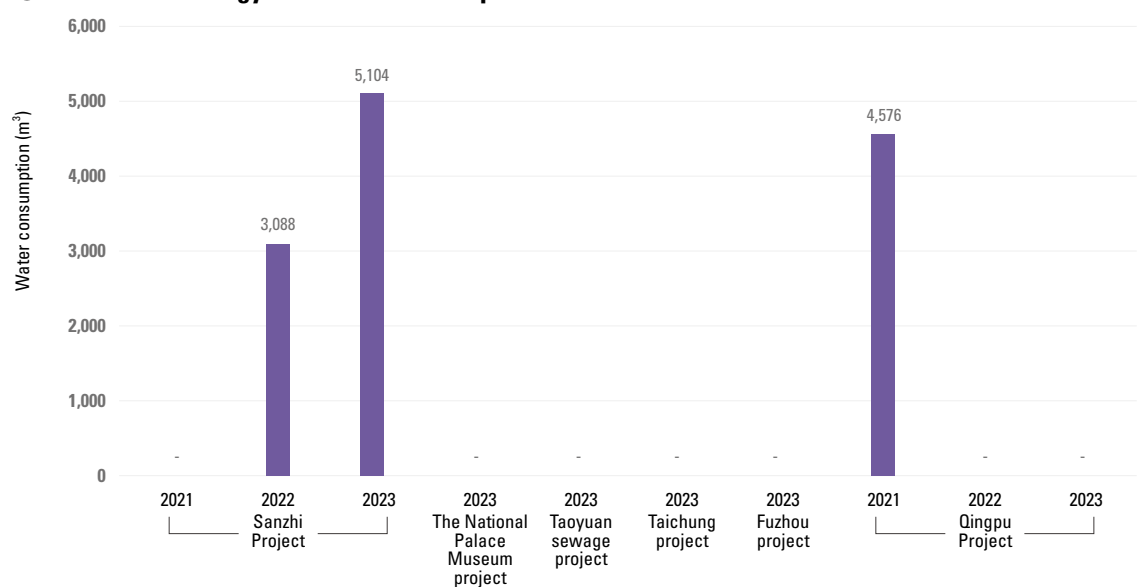
③ Water consumption of Wan-Da-Tong



Statistical chart of water consumption and intensity of subsidiaries in consolidated financial statements



Statistics of energy and water consumption at construction sites



4-2-3 Water Resources and Water Saving Measures

SASB IF-HB-410a.2

Since 2012, the Group has been comprehensively reviewing the water consumption of each operation to implement water conservation measures and actively promoting the use of water installations certified by the Taiwan Water Conservation Seal at the construction sites of the projects under construction. In 2023, the main construction project for water installations will be the west side of Sanzhi Township, and the types of installations include toilets, showers, washbasins, bathtubs, kitchens, washing machines, water heaters, etc. 1,221 pieces of water fixtures installed, of which 684 pieces (56%) were water label certified by the Water Resources Administration. In the future, we will continue to purchase and install water installations certified by the Water Saving Label.

Water Conservation Measures of the Group

Improvement of water consuming equipment	- Radium Life replaced the water inlet valve of the faucet and installed the foam valve - Radium Life, Rih-Ding Water Enterprise, and Wan-Da-Tong are planning to install sensor-type faucets in 2024.
Reduce water demand	- Rih-Ding Water Enterprise has replaced recycled water for make-up of machinery cooling water and for sludge infusions. - Rih-Ding Water Enterprise sets up timer sprinklers in the shower system to reduce water consumption time. - Rih-Ding Water Enterprise has posted water conservation signs in restrooms. - Radium Life purchased more foaming hand sanitizer to reduce hand-washing time.
Regular monitoring	- Rih-Ding Water Enterprise regularly reports and maintains the CWMS system and keeps track of the daily discharge water quality. - Every 4 hours, station management personnel of Wan-Da-Tong are dispatched to inspect the facilities in the stations for water leakage. - Titan Development & Construction regularly maintains and manages water supply facilities.



Added reclaimed water piping for pump cooling



Added reclaimed water piping to sludge chemical treatment systems



Sprinkler timer.



Awarded the "High Distinction Award for Improvement in Implementing Water Conservation Counseling" by the Water Resources Agency, Ministry of Economic Affairs.

4-2-4 Effluent Quality Management GRI 303-4

Taoyuan North District Water Resources Recycling Center - Effluent Management

Rih-Ding Water Enterprise have established internal "Wastewater Management Procedures" and hired dedicated wastewater (sewage) treatment personnel in compliance with regulatory and contractual requirements; set up a laboratory in the plant to strictly monitor the quality of effluents, and passed the TAF certification and ISO 17025 laboratory certification and with regular renewal to demonstrate our commitment to service quality and our commitment to environmental protection.

The CWMS water quality automatic monitoring and connection transmission system is installed in the plant to monitor the daily discharge water quality. The discharge volume in 2023 was 27,974,995 tons. As a result of water quality testing, there was one instance of ammonia nitrogen concentration that did not meet the commitments in the contract with the Taoyuan City Government (the discharge standard was 10 mg/L, and the tested water quality was 10.9 mg/L). It was clarified and judged that it was caused by fluctuations in the stability of the water quality treatment system. To improve the situation, strengthen the implementation of laboratory sampling SOP and follow the standard testing methods published by environmental inspection institutions: Ammonia nitrogen detection method; implement SOP to improve ammonia nitrogen removal rate, increase the amount of returned sludge, monitor the thickness of sludge felt in the secondary settling tank and the discharge rate, strengthen the stability of existing parameters in the plant to maintain the 50% margin threshold by controlling the ammonia nitrogen concentration below 5mg/L. For specific management measures, please refer to [Table 3 in Appendix I Sustainability Performance Detailed Statistics](#).

➤ Effluent testing items and standards

Inspection Items		Inspection Standard		ISO 17025 Certificate	
Chemical Oxygen Demand (COD)	COD Water Testing - Closed Circuit Potassium Dichromate Reflux Method	NIEA W517.53B			
Biochemical Oxygen Demand (BOD)	Biochemical oxygen demand in water test method	NIEAW510.55B			
Suspended solids	Method for the determination of suspended solids in water- 103 ~105°C drying	NIEA W210.58A			
		2021	2022	2023	
Volume of Effluent (tons)	21,475,088	25,187,388	27,974,995		

2023	Biochemical Oxygen Demand (BOD) BOD (mg/L)	Chemical Oxygen Demand (COD) COD (mg/L)	Suspended Solids SS (mg/L)	E. coli Count (CFU/100ml)	Total Nitrogen (mg/L)	Ammonia (mg/L)
Effluent standard value	20 (EIA commitment)	100	20 (EIA commitment)	200,000	50	10
Actual intake water quality	146.61	283.47	145.94	49,900,000	36.61	36.13
Actual water quality of effluent	7.12	27.81	9.59	36,100	14.27	7.62
Removal rate %	95.14%	90.19%	93.43%	99.93%	61.02%	78.91%

Note 1: On December 25, 2017, the Environmental Protection Administration, Executive Yuan announced the amendments to the discharge water standards for public sewage and sewer systems according to Article 7, Paragraph 2 of the Water Pollution Control Act.

Note 2: The total nitrogen effluent standard for the existing public sewage system was 50mg/L before December 31, 2023, and the regulatory control was tightened to 35mg/L from January 1, 2024 onwards.

Note 3: The annual average effluent quality test data is the average of daily or weekly self-inspections by the laboratory set up by Rih-Ding Water Enterprise.

4-3 Waste Management

GRI 306-1、306-2、306-3、306-4、306-5

The Group is involved in a highly diversified business group, that includes construction, recycling (water resources, renewable energy, waste-to-energy), and operating (transfer station, department store, lodging, biotechnology) businesses. At the same time, the environmental impact of waste generated by the business itself and by both upstream and downstream of the value chain (supply of raw materials and services, purchase of services and products) is also highly divergent, and it is necessary to manage its impacts and risks in a broader and more systematic manner.

Honoring the social responsibility for mitigating environmental impact, the Group actively reviews all waste types and impact types that may be generated in the upstream, mid-stream and downstream of the value chain, and establishes appropriate waste management systems, goals, and reduction measures according to the different business activities. In addition, the environmental impact management process is also regulated for the more special operating models (construction sites, laboratories, and restaurants) of the business.

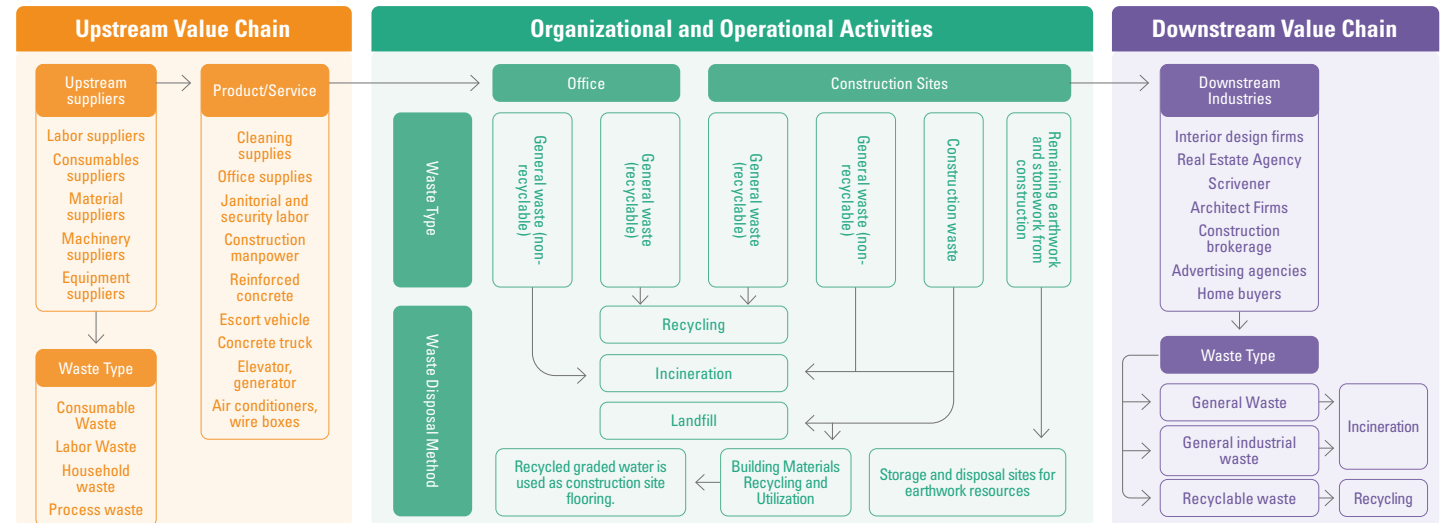
4-3-1 Identification and management of significant waste-related impacts

GRI 306-1、306-2

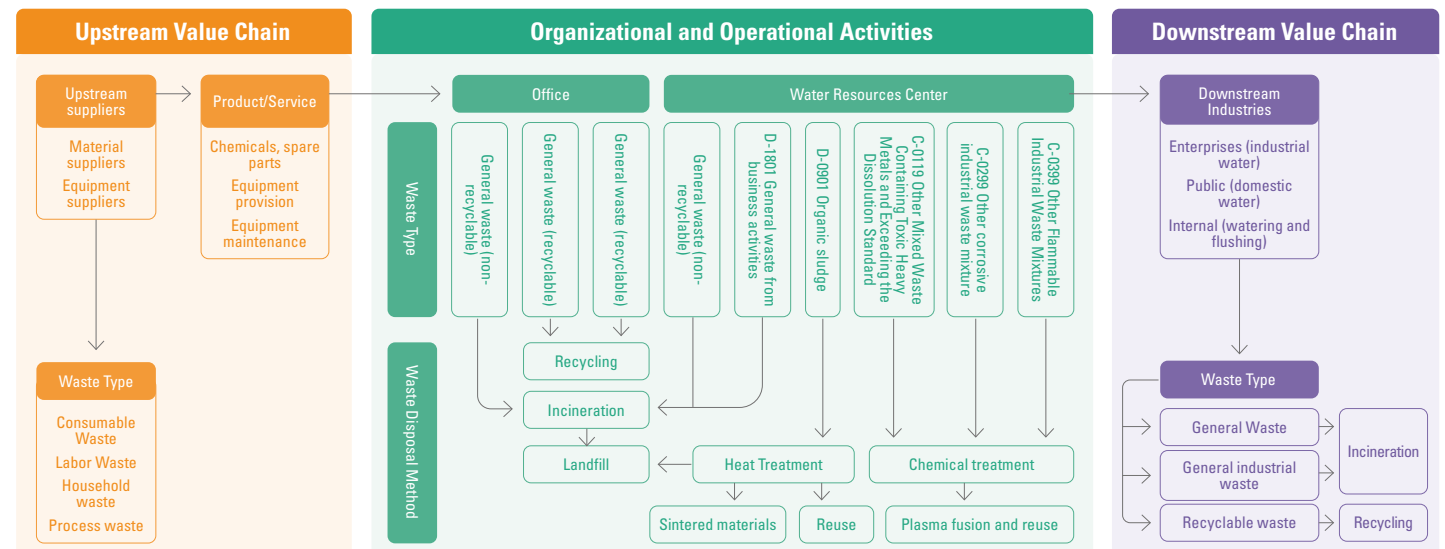
The waste value chain is divided into three types (construction business, recycling business, and operating business) according to the type of industry. The identification of all possible wastes generated during the operating period and from the resources and labor provided by the upstream suppliers and user end consumption and services was conducted so as to manage the environmental impact of the value chain more completely.

Waste Value Chain Diagram

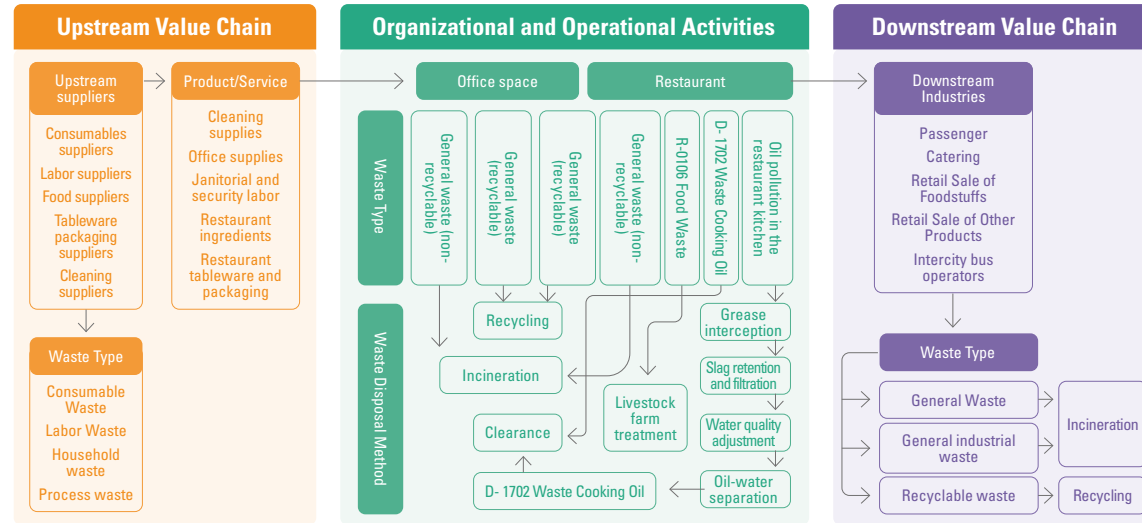
Construction



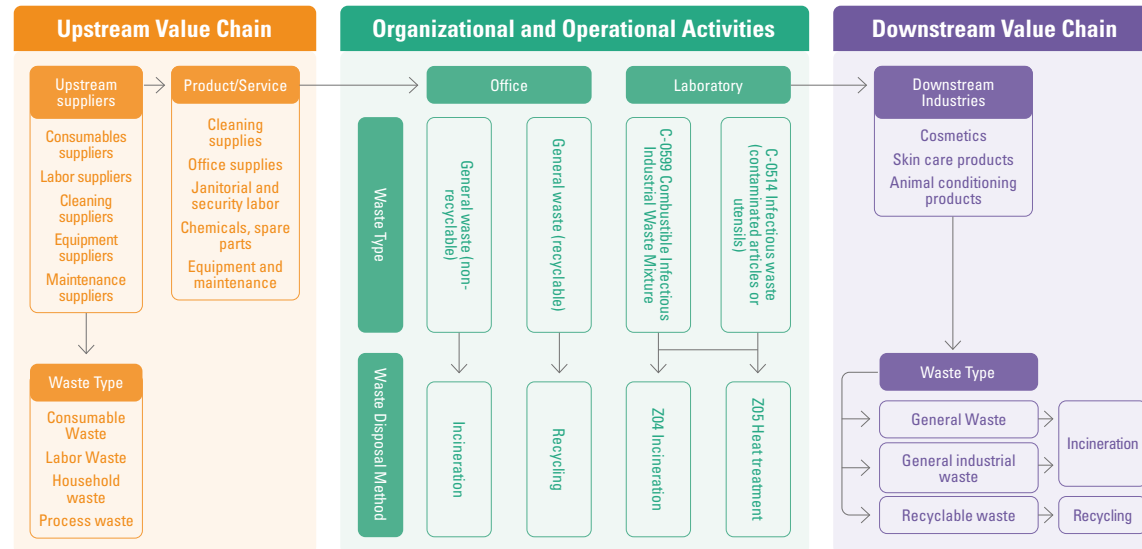
Recycling Business (Water Recycling)



③ Operating business (department stores, hotels and lodgings)



③ Operating business (Biotechnology)



③ Operational waste identification results

Through the value chain impact assessment, the types of waste generated in the Group's operations can be identified, and they are mainly general waste, general industrial waste, and hazardous industrial waste (as shown in the table below). Qualified waste clearance service providers are commissioned for waste clearance. Besides compliance to laws and regulations, the Group regularly submits filing on the types of wastes. We also review the change of waste data on a monthly basis through the waste data retention mechanism, summarize and report for review and improvement, and set the target to reduce by 1% in the previous year. Please refer to [Table 8 of Appendix I Sustainability Performance Detailed Statistics](#) for the types, amounts, and treatment methods of waste.

Waste Classification	Code	Output items	Output unit
General Waste	Non-recyclable	Combustible general waste generated by households	Offices, construction sites, business operations
	Recyclable	Paper, iron and aluminum cans, plastics, waste batteries, toner cartridges, waste fluorescent lamps	Offices, construction sites, business operations
General Business Waste	R-0503	Construction waste	Construction Sites
	D-0901	Organic sludge	Rih-Ding Water Enterprise
	R-0106	Restaurant Food Waste	Q square
	D-1702	Waste cooking oil	Q square
	D-1504	Non-hazardous organic waste liquid or waste solvent	PRIT Bio
	C-0599	Combustible Infectious Industrial Waste Mixture	PRIT Bio
Hazardous Business Waste	C-0514	Infectious waste (contaminated articles or utensils)	PRIT Bio
	C-0119	Other Mixed Waste Containing Toxic Heavy Metals and Exceeding the Dissolution Standard	Rih-Ding Water Enterprise
	C-0299	Other corrosive industrial waste mixture	Rih-Ding Water Enterprise
	C-0399	Other Flammable Industrial Waste Mixtures	Rih-Ding Water Enterprise

③ Construction

In terms of general household waste management, the Company is committed to promoting garbage classification by separating general household waste into household garbage, paper, steel and aluminum cans, plastics/bottles, glass, and dry batteries, which effectively reduces the amount of general household garbage generated by incorrect classification, and lowers the cost to the environment. In addition, professional waste disposal companies are engaged to remove and transport for off-site disposal of waste. We continue to review the amount of waste and implement waste reduction, recycling and classification.

In terms of construction waste management, the Company implements a "waste disposal plan" and signs a disposal contract with a qualified legal disposal company before the construction of the project. Refer to the description in [4-4 Engineering Pollution Prevention and Environmental Impact Mitigation](#).

➤ Recycling business

Rih-Ding Water Enterprise adopts effective management practices for its industrial waste, particularly "organic sludge" (D-0901). It adheres to the ISO 14001 environmental management system and has established internal waste management procedures. In accordance with the Waste Disposal Act and the composition of waste generated within the facility, various disposal methods are documented in the "Waste Classification Table." This information is then announced to the entire plant by the Operations Department, ensuring proper waste management practices throughout the facility. In addition, we have signed a contract with a legal waste clearance company and disposal company that has obtained the "Taoyuan City Government Waste Disposal Permit" to entrust them with regular cleaning and treatment. Non-hazardous waste liquid will be treated together with domestic sewage.

➤ Department Stores and Hotels

The general waste management of our operating businesses such as Wan-Da-Tong, Q Square, is the same as outlined above for Radium Kagaya. In addition, regarding the management of waste oil and fat in restaurants, Q Square requires the restaurant operators to process the waste oil and food waste generated by qualified contractors registered with the Environmental Protection Administration. Collaborators must also produce a qualified business certificate from another company for reference. Radium Kagaya requires all restaurants in the building to install grease retention and oil-water separation facilities. The separated grease and waste cooking oil are cleared and transported by qualified manufacturers, and the wastewater is discharged into the sewage sewer. In addition, the kitchen is equipped with a hydro-vent hood to prevent the cooking fumes from the kitchen from endangering the surrounding air quality. The kitchen waste generated from cooking and dining is entrusted to a registered company for disposal to be used as feed or fertilizer for animal husbandry.

➤ Biotechnology

The waste liquid and waste equipment generated by the PRIT Bio production line and experiment, including C-0599 combustible infectious industrial waste mixture and C-0514 infectious waste (contaminated articles or utensils), are classified according to their treatment and classification (Z04 incineration and Z05 Heat Treatment) for collection, labeling, and storage, and hand them over to qualified operators for disposal. To ensure that waste is properly disposed of in accordance with contracts and regulations, each subsidiary requires business partners to clear and transport waste to designated locations as required by the contract. Operational waste is weighed in and out of the site through the incinerator, and resource recycling is weighed by the resource recycling company and can be queried through the business waste reporting and management information system.

➤ Cosmetic Production Line Waste Management Process

Treatment stage		Handling Regulations	Management unit
Classification Specifications	General Waste	• Waste recycling: paper, iron and aluminum cans, PET bottles, glass, plastics, etc. • Non-recyclable waste	Management Department
	General industrial waste	• Scrapped semi-finished products or finished products • Test samples after laboratory sterilization • Raw materials and packaging consumables	
Collection		• Each department has set up plastic buckets with lids to collect all kinds of waste and put them in the waste section of the plant. • A waste section has been set up in the plant to collect business waste generated by each company.	
Storage		The storage location, containers, and facilities shall be kept clean and complete, and there shall be no waste escaping, seeping, polluting the ground, or emitting odor. The location department is responsible.	Location department
Identification		The name of the waste should be labeled in Chinese at the storage location, container, and facility.	Management Department
Clearance	General Waste	Waste is transported to the designated place in the building every day, and a legal waste disposal company is responsible for disposal.	
	General industrial waste	Sign a waste disposal contract with a legal company that has a waste disposal permit, and designate the waste to be cleared and transported to a legally qualified treatment facility for disposal.	
Disposal Control		Comply with the Waste Disposal Act and the requirements of the competent authorities	



➤ Rih-Ding Water Enterprise corrosive waste liquid collection barrel



➤ Radium Kagaya grease trap



➤ Radium Kagaya hydro-vent hood



➤ Radium Kagaya Electrostatic Fume Extractor



➤ Waste liquid storage barrel of the PRIT Bio production line

4-3-2 Waste generation status

The Group inventories the amount of waste generated every month. From 2023, the Group expands the inventory to include entities and construction sites in consolidated financial statements, and completes the classification and statistics of hazardous waste and non-hazardous waste. Please refer to Table 8 in Appendix I Sustainability Performance Detailed Statistics on the statistics for waste generation. The waste generation status is explained below:

① 1. Radium Life

The waste generated by the headquarters is mainly domestic waste. In 2023, the amount of waste generated was 5.7872 metric tons, and the intensity was 0.0499 metric tons/person. Compared to last year, the production volume increased by 208%, and the intensity increased by 218%. This is due to the impact of the pandemic in 2021 and 2022, the Company implemented partial work from home and diverted work in line with the government policy, and resumed working in the office in 2023. As a result, waste generated increase in volume.

② 2. Rih-Ding Water Enterprise

The non-hazardous wastes generated by Rih-Ding Water Enterprise include D-0901 Organic Sludge and D-1801 General Garbage from Business Activities as the bulk, while hazardous wastes include the waste liquids generated from laboratories. D-0901 organic sludge generated 3,922.26 metric tons; D-1801 general waste generated from business activities was 108.4 metric tons; non-hazardous waste totaled 4,034.73 metric tons, hazardous waste totaled 0.40 metric tons, and waste totaled 4,035.13 metric tons. The waste intensity was 0.00014 metric ton/ton of wastewater treated. Compared to last year, the production volume decreased by 7%, and the intensity decreased by 16%.

③ 3. Wan-Da-Tong

The sources of waste generated by Wan-Da-Tong include office areas and passenger waste at transfer stations. In 2023, the amount of waste generated was 342.8 metric tons, and the intensity was 0.389 metric ton/NTD million. Compared to last year, the number of people has increased due to the slowdown of the pandemic, and the scope of inventory has increased to the headquarters (two offices), resulting in an increase of 3% in waste output. Through continuous promotion of waste sorting and reduction, the waste intensity has been reduced by 5%. Continue to strengthen waste reduction and increase the recycling rate through clearer waste sorting guidelines and promotion to employees and tourists.

④ 4. Consolidated financial statements subsidiaries

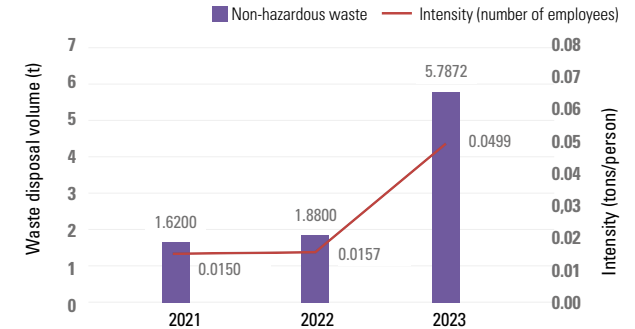
In 2023, the Group's subsidiaries in the consolidated financial statements began to gather statistics on the waste generation of the entities. Currently, the waste information of the 11 entities in the consolidated financial statements has been inventoried. In the first year of inventory, the overall trend of waste output has not been observed, but the hot spots of waste generated by different businesses have been identified. Kitchen waste, waste cooking oil, and household waste are the main sources of waste generated by Q Square and Radium Kagaya. In the future, the goal will be to use consumables with less packaging or strengthen the promotion of food waste reduction and the separation of oil residue to achieve waste reduction.

⑤ 5. Construction Sites

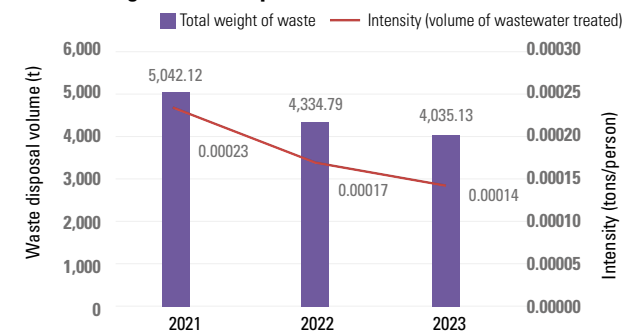
The construction sites under construction in 2023 include the senior residence for sale at The Genesis (the "Sanzhi Project"), the New Construction Project of the Administration Building and Library of the Palace Museum (the "Palace Museum"), and the construction of the Taoyuan North District Wastewater Treatment Plant (the "Taoyuan Project"), Taichung Rapid Transit Joint Development (the "Taichung Project"), Fuzhou Affordable Housing Project (the "Fuzhou Project"), and Radium New Q Square Construction Project (the "Qingpu Project"). The foundation and structural works of the Sanzhi Project have a relatively low demand for electricity before 2022. After 2023, all the structures have been completed and have entered the decoration stage resulting in a reduction in waste generation at 2,363 metric tons. The Taichung project is still in the building license application process; there was no construction progress in 2023; and no waste was generated. The Fuzhou projects and the Qingpu projects were both completed and handed over by the middle of 2023. Both the waste disposal projects were outsourced to legal contractors, and there were no statistics on the amount of waste generated. In 2023, the main progress of the National Palace project was the construction of a three-story administration building and a two-story library, with waste volume generated at 1,274 metric tons. In 2023, the construction progress of the Taoyuan Pollution Project mainly included the advancement of sewage and sewer pipelines, road cutting and opening. The wastes are all cleared by Rih-Ding Water Enterprise, so there is no statistics on the generation.

Three-year waste and intensity trend chart

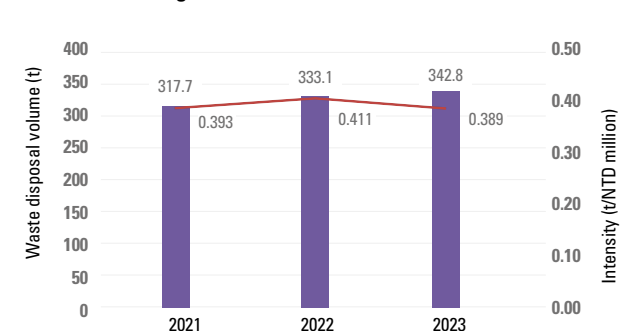
① Radium Life Waste



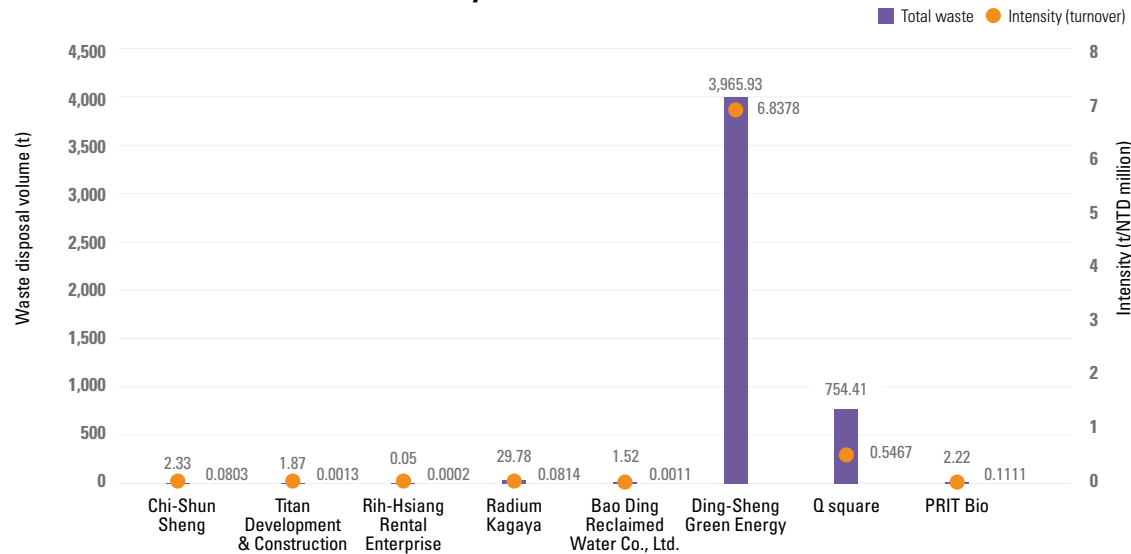
② Rih-Ding Water Enterprise Waste



③ Wan-Da-Tong Waste

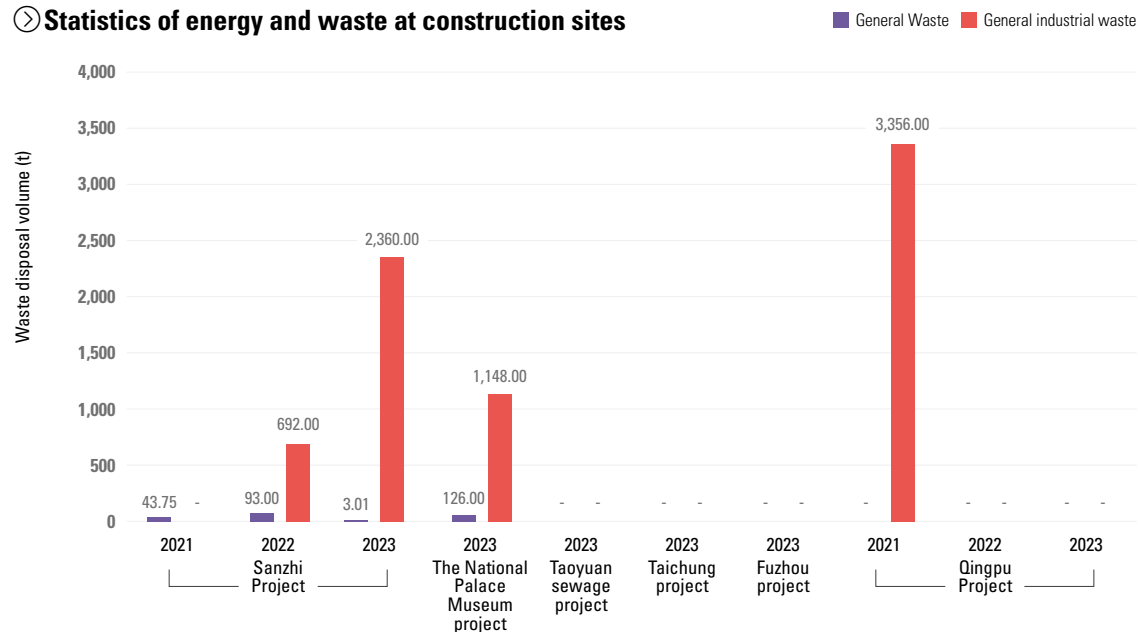


Statistical chart of waste and intensity of subsidiaries in consolidated financial statements



註：鼎勝綠能為代操廠專處理污水污泥，相對產出大量污泥廢棄物。

Statistics of energy and waste at construction sites



4-3-3 Waste Reduction Measures

The Group actively promotes waste management and reduction, focusing on "office waste reduction", "asset recycling", "improvement of resource utilization efficiency", and "digitalization" to reduce waste generation and increase the efficiency of resource use. In 2024, a larger-scale office equipment procurement plan was also planned, and a new generation of environmentally friendly recycling models was selected to integrate green procurement into the Group's procurement policy. At the same time, plans for tree planting are currently being formulating by every time the print volume is reduced by 3%. This is done by planting trees on behalf of the Group to double-down on our actions toward conservation and carbon reduction.

Overall Reduction Measures

Office waste reduction	• Promote black-and-white printing and reduce ink consumption. • Promote double-sided printing and single-sided paper reuse to reduce photocopying paper consumption.						
Asset Recycling - Idle Asset Platform	• Regularly inventory assets that do not need to be used and have been out of use for more than one year, or have been replaced by newly purchased assets of the same purpose. • Match the asset surplus and demand within the Group to reduce procurement costs.						
Enhance resource utilization efficiency	• Procurement of low-pollution toner cartridges. • Procurement of eco-friendly design circular models for office equipment. • Procurement of products with environmental protection labels.						
Digitalization	• Electronic file receipts instead of fax receipts. • Electronic official document system. • Electronic operation platform (for procurement, asset management). • E-learning service platform. • Wan-Da-Tong promotes electronic tickets through the TBS app to reduce the consumption of paper tickets.						
Increase resource circulation efficiency	Set up recycling bins on each floor, and set up recycling categories and locations that are clearly marked. <table><tr><td>• Paper</td><td>• Plastic</td><td>• Waste fluorescent lamps</td></tr><tr><td>• Tin and aluminum cans</td><td>• Toner cartridge</td><td>• Waste batteries</td></tr></table>	• Paper	• Plastic	• Waste fluorescent lamps	• Tin and aluminum cans	• Toner cartridge	• Waste batteries
• Paper	• Plastic	• Waste fluorescent lamps					
• Tin and aluminum cans	• Toner cartridge	• Waste batteries					
Environmental protection promotion	• Operating businesses such as transfer stations and department stores regularly broadcast to passengers the importance of garbage sorting and reduction. • Organize environmental protection publicity and activities in the operation review meeting to increase the participation of employees in environmental protection and assist in the promotion of garbage resource recycling to tourists. • Employees are encouraged to propose innovative waste reduction suggestions and participate in waste reduction activities.						



Radium Life - Waste Sorting and Recycling Zone

TBS app

The "TBS app" has been in operation since 2019. Through optimized functions and convenience (such as 24-hour service, one-stop service of "check, order, pay, pick up, return, exchange, points, and inspection", online price comparison and seat inquiry, support for multi-mobile payment) and organize occasional promotions (such as discounted fares, handling fee waivers, etc.) to encourage passengers to book tickets through the app to reduce the consumption of paper tickets. In 2023, a total of 383,664 tickets were sold through the app, accounting for 3.6% of the overall ticket sales.

Strengthening Idle Asset Management

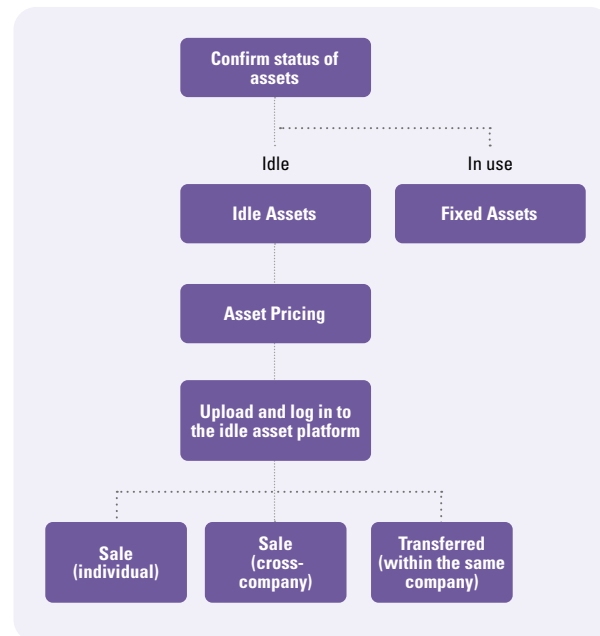
In order to enhance the utilization efficiency and management of idle assets of the Group, and to avoid wastage of resources due to idle assets, Radium Life Group has formulated the "Regulations on Idle Asset Management". After the annual inventory, the custodian unit and the management unit will confirm the assets that are not needed, have been inactive for more than a year or that have been replaced can be logged on the internal platform website to be transferred between the Company's departments or sold to employees to help the Company effectively revitalize idle assets and enhance employee benefits.

After its launch in 2023, Titan Development & Construction will conduct a preliminary attempt to sell a large number of idle assets to Chi-Shun Sheng to continue to use, including the sales to individual employees. The idle asset platform can help save labor costs in the procurement process, reduce construction costs, and extend the service life.

③ Idle Asset Management Platform - Annual Performance

Annual performance	
Machinery and equipment (including air conditioners, shredders, and water dispensers)	4 items
Miscellaneous equipment (including tables, chairs, and iron cabinets)	41 items
Total	45 items
 - A total of NTD 122,600 was saved in procurement. - Reduce labor and man-hour costs in the procurement process. - Reduce construction costs and extend asset useful life.	

③ Idle Asset Management Process.



4-4 Engineering Pollution Prevention and Environmental Impact Mitigation

GRI 203-1、303-4 SASB IF-HB-160a.4

During the construction process, there are many potential sources of pollution at the construction site, including the overflow of wastewater from the factory area to the road, the air pollution caused by flying dust, and the noise pollution caused by the construction machinery. The Group's construction business implements strict pollution prevention and control procedures. Before construction, it is necessary to pass the "Construction Site Runoff and Wastewater Pollution Reduction Plan" and "Waste Clearance Plan" and formulate the "Construction Specifications" to require contractors to strictly comply with the temporary control of the construction, facilities, cleaning and maintenance, and to maintain construction and environmental quality through strict control through regular and unscheduled inspections.

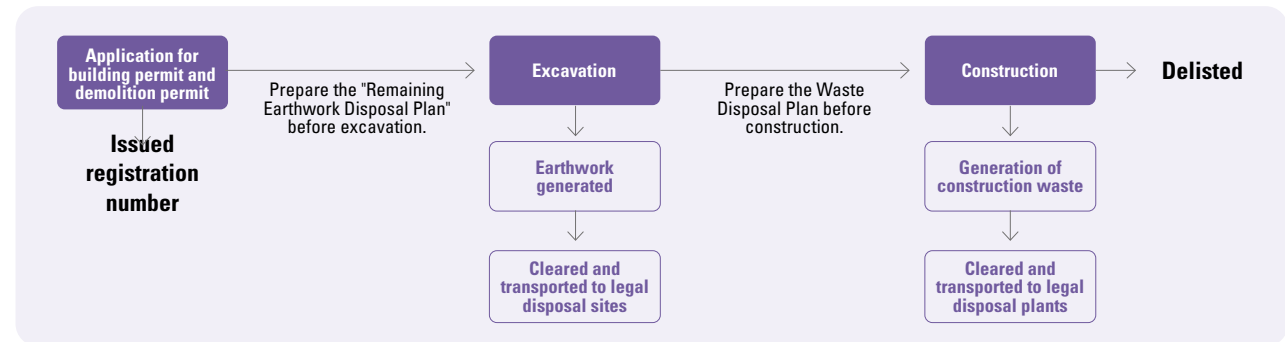
③ Pollution Prevention and Management Approach

Waste Management	General waste: The contractor classifies waste that can be recycled in the work area. In addition to achieving the effect of waste reduction, the contractor can reduce environmental impact and ensure the maintenance of the surrounding environment through resource recycling. Construction waste: Before excavation or the removal of leftover earthwork from construction, the Company shall propose a disposal plan according to the "Plan for Disposal of Construction Surplus Soil," and remove and transport it to a contracted legal spoil ground. Industrial waste: The contractor shall dispose of industrial waste in accordance with the Waste Disposal Act and its Enforcement Rules to ensure that industrial waste is properly collected and disposed of by a qualified waste clearance and disposal company.
	Construction site runoff wastewater: In order to avoid the impact of water pollution during the development stage of construction projects, the Group has developed a "Construction Site Runoff and Wastewater Pollution Reduction Plan" with the construction contractor before construction. - Washing equipment and grit chambers are installed. The wastewater generated by the vehicles after cleaning is concentrated in the grit chamber. After sedimentation and stratification, the water with lower turbidity in the upper layer is discharged. - We have set up a dual-check mechanism to keep track of the discharge of runoff wastewater through self-inspection and commission a professional institution to spot check the water quality to ensure that the water quality in the work area does not pollute the surrounding environmental water bodies. - Set up anti-spill facilities around the construction site fence to prevent fluid overflow in the construction site and prevent wastewater runoff. Domestic sewage: Domestic sewage generated from the use of mobile toilets by construction site personnel is regularly cleared, transported and treated by qualified contractors.

Noise management	- Through the "choice of technique" for construction of the continuous wall, a low-pollution method and low-noise mechanical operation are adopted. - The construction site is required to prioritize the use of low-noise emitting machinery, and all machinery and equipment should adopt silencers, sound-absorbing linings, and noise enclosures to reduce the volume of sound. Regular noise inspections of construction machinery and environmental volume monitoring are implemented.
Green landscaping around the construction site	Strengthen the "greening measures" and "road maintenance" of the construction site to achieve the purpose of caring for the symbiosis of the land and the environment.
Air pollution management	Control the cleaning of all vehicles entering and leaving the construction site.

Construction waste management and treatment process

Construction stage	Treatment process
Before commencement of construction	- Apply for a building permit, or a permit for demolition from the local government agency, and pay the air pollution control fee. - The local environmental protection unit issues a control number for the listed business.
Demolition stage	- Submit a waste disposal plan to the local environmental protection unit for approval. - Calculate and report the output of waste online, and have the waste transported to the reported site for disposal by a qualified disposal company.
Excavation stage	- Submit the construction surplus earthwork disposal plan to the local public works unit for approval. - Weigh the earthwork, obtain the declaration certificate, and have it transported to the declaration site for disposal by a qualified clearance and transport company.
Construction stage	- Submit a waste disposal plan to the local environmental protection unit for approval. - Calculate and report the output of waste online, and have the waste transported to the reported site for disposal by a qualified disposal company.
Before completion	- Confirm that the construction is completed and no waste is generated. - Obtain the supporting documents of the declared disposal site and declare the construction completion to the government agency.
After Completion	- Apply to the local environmental protection unit for delisting approval. - Apply to the local public works unit for delisting of remaining earthwork, and the local public works unit will delist, license, and conduct a complete inspection.



Runoff wastewater treatment process

Level 1 inspection frequency
"Daily General Inspection Form" - once daily. "General OSH Inspection Form" - once daily.
Level 2 Inspection Frequency
"Construction and Traffic Control Maintenance Facility Inspection Form" once a week. - Daily site inspection / Connection and discharge switching valve inspection.



Installation of cleaning equipment and sand sink



Installation of overflow prevention facilities around the fence



Separate collection of domestic waste from work areas

In order to further reduce the impact on the environment during construction, the Group regularly inventories the energy consumption (including the fuel and electricity consumption of company vehicles), greenhouse gas emissions (including Category 1 and Category 2), water consumption, and waste output (including waste and construction waste) and other environmental information. Please refer to 4-1-2 Energy and Greenhouse Gas Inventory, 4-2-2 Current Status of Water Use, 4-3-2 Waste Output and Tables 5 to 8 of Appendix I Sustainability Performance Detailed Statistics.

Pollution prevention, energy-saving, and water-saving measures used at construction sites

Construction Site Pollution Prevention	
Noise Control	- Prioritize the use of low-noise equipment - All machinery and equipment shall be equipped with mufflers, sound-absorbing linings, and sound enclosures. - Regular implementation of noise detection of construction equipment and environmental sound monitoring.
Air Quality	- Control the cleaning of all vehicles entering and leaving the construction site. - Installation of dust-proof nets on construction scaffolds. - Watering measures in case of dust raising operations.
Domestic Sewage and Engineering Wastewater Pollution Prevention	- Set up grit chambers at construction sites where decoration works are underway. - Domestic sewage commissioned to be cleared, transported and treated by qualified contractors.
Green landscaping around the construction site	The construction site is fenced and beautified, and the drainage facilities are cleaned regularly.
Construction site energy conservation, water conservation, and waste reduction measures.	- Public construction office renting instead of buying. - Use of LED lighting and water-saving equipment. - Implement garbage sorting and resource recycling measures.



5

Nurturing Talent for Diversity and Quality

5-1 Talent Retention and Care	82
5-2 Fostering a Learning Organization	88
5-3 Creating a Secure and Happy Workplace	92

Radium Life Group is a people-centric organization and aims to create a high-quality workplace through three aspects: talent retention and care, fostering a learning organization, and establishing a safe and happy workplace. To achieve the goal of talent retention, the Group organizes activities to enhance employee engagement and solidarity, implements an Employee Assistance Program (EAP), facilitates effective labor-management communication, and provides diverse employee benefits. To create a learning organization, the group offers cross-disciplinary courses and management competency training, applies digitalized human resources management, and integrates systems with technological applications to monitor key talent indicators in real-time. In terms of creating a secure and happy workplace, the Group upholds human rights policies, strengthens occupational safety and health management, has established a Quality, Safety, Health, Environment and Sustainable Development Division, and arranges health checkups and promotion activities for employees to ensure a safe and happy working environment.



- SDGs and Annual Highlights P6



- Employee Assistance Program (EAP) P86
- Developed iRiskNav P95, an intelligent risk navigation assistant
- No major occupational accidents occurred P99



- Carbon inventory verification talent training program P90
- Obtained TTQS bronze certification P88
- Employee satisfaction with training P92

5-1 Talent Retention and Care

5-1-1 Human Rights Policy GRI 406-1、408-1、409-1、418-1

Human rights protection and promotion

To fulfill the Group's corporate social responsibilities and to protect and guarantee the fundamental human rights of all employees, customers and other stakeholders, it has established a Group-wide Human Rights Policy, which applies to the Company, subsidiaries, foundations with direct or indirect accrued donations of more than 50%, and other entities or legal persons with substantial control. The Human Resource Department, Administration and Management Department, and Health and Safety Department jointly plan and execute the policies. For the implementation results in 2023, please refer to [5-1-4 Employee Motivation and Morale](#) and [5-1-5 Employee Welfare and Care](#).

② Human rights due diligence

The protection of human rights is of the utmost importance. However, by only formulating policies for human rights protection, without a corresponding investigation, management or complaint system, it is impossible to effectively and thoroughly ensure that all human rights issues are paid attention to. Therefore, the Group has formulated codes of conduct related to human rights issues for itself and its suppliers. To ensure that all codes of conduct are fully implemented, due diligence is carried out on various human rights issues on a regular basis, and an effective complaint channel is maintained to protect all workers of the Group to prevent their human rights from being infringed upon, with the Company being able to immediately respond to violations to reduce the damage caused.

② Human Rights Protection Education and Training

The Group conducts due diligence on human rights issues and assesses risk aspects. For high-risk issues, each responsible unit proposes and implements corrective measures for follow-up to protect the human rights of all stakeholders. In addition to adopting management measures to promote human rights protection from the perspective of policies and procedures, we conduct education and training on human rights issues every year to enhance employees' human rights awareness and implement the spirit of human rights in daily operations. In 2023, education and training on labor rights such as prevention of sexual harassment, labor safety and health, training and promotion were conducted, and a total of 187 people completed the training. In addition, there were no incidents of child labor, privacy violations, discrimination and forced labor in 2023.

日勝生活科技股份有限公司 人權政策	
第一條：訂定目的	本公司為善盡企業社會責任，維護及保障基本人權，並符合《聯合國世界人權宣言》(Universal Declaration of Human Rights)、《聯合國全球盟約》(United Nations Global Compact) 與《國際勞工公約》(International Labor Convention) 等相關規範，體恤尊重與保護人權之責任，特訂定本政策。
第二條：適用範圍	本政策適用範圍包括本公司、子公司、直接或間接持股百分之五以上之關聯法入及其他具有實質控制能力之機構或法人集團應企業與組織。
第三條：遵守勞動相關法令	本公司遵從營運所在地之勞動相關法令，性別平等平等法，禁止濫用權力，任何形式之歧視，違反法律自由及任何強迫勞動之營運活動。
第四條：多元公平職場	本公司落實職場多元性，不設個人障礙，而後，語言、思想、宗教、黨派、籍貫、出生地、性別、性傾向、年齡、婚姻、容貌、五官、身心障礙、遺傳、血型等，均無差別待遇或任何形式之歧視，為因該等營運一貫有尊嚴、安全、平等、免於騷擾之職場環境。
第五條：健康安全管理	本公司遵從職業安全衛生相關法令，致力於提供員工安全、健康、衛生之職場環境，積極改善工作環境安全與衛生，預防意外事故之發生，降低職業災害發生之風險，保障員工之安全並促進身心健康。
第六條：暢通溝通管道	為達到勞資雙方充分溝通之目的，本公司定期召開勞資會議，由勞資雙方代表出席，宣導公司政策、制度、福利制度及各項活動，徵集員工意見將以主要表達，並隨時給予回應及協助。
第七條：隱私保護	本公司保障員工、客戶及其他利害關係人之隱私權，確保個人資料之蒐集、處理與利用符合法令規定。
第八條：人權政策宣導	本公司除實踐企業社會責任及人權政策外，亦以相同標準對所有發生於營運範圍內之合作對象、政府及政府外單位對人權相關議題之關注及重視相關風險之管理。
第九條：實施及修正	本政策經核准後施行，若有修訂，應經本公司最高管理層核准。

② Radium Life Risk Assessment of Human Rights Issues

Policy	Subject	Human rights issues	Risk description	Probability of Occurrence	Severity	Risk level
Radium Life Group Code of Ethics and Conduct	All employees	Workplace Safety	Injuries during the execution of duties, accidents on the way to and from work, or non-compliance with workplace safety standards may result in illness, injury, disability, or death of employees, which in turn affects the work efficiency of employees and the Company's reputation. In addition, occupational accidents may also lead to legal liabilities and economic losses.	1	1	1
	All employees	Health management	Failure to provide good health management measures, such as health checkups and mental health support, may result in poor employee health, affect work efficiency and employee satisfaction, and increase the company's medical and insurance costs.	1	1	1
	All employees	Forced Labor/Unusual Workload	Forced labor or abnormal workloads prevent employees from getting adequate rest, which has a serious impact on their abilities, family life and physical and mental health. This may lead to brain drain resulting in more investment costs required for the recruitment and re-training of new hires and other legal actions and reputational damage.	1	1	1
	All employees	Employment of child labor	It is illegal in Taiwan to hire child labor (under the age of 16), which not only leads to legal sanctions, but also seriously damages the company's reputation and public image, leading to a crisis of trust among customers and partners.	1	1	1

Policy	Subject	Human rights issues	Risk description	Probability of Occurrence	Severity	Risk level
Radium Life Group Code of Ethics and Conduct	All employees	Workplace abuse, discrimination, and sexual harassment	Illegal infringement, discrimination, and sexual harassment in the workplace can seriously endanger employees' physical and mental health and job satisfaction, and may result in legal proceedings, compensation, and public condemnation for the Company.	1	2	1
	Female employees after pregnancy and childbirth	Maternity protection	Failure to provide appropriate protective measures for pregnant or breastfeeding employees may lead to increased health risks and work stress, which in turn affects work performance and company image, and may violate relevant laws and regulations.	1	1	1
	All employees	Equal pay for equal work	Failure to ensure equal pay for equal work may lead to employee dissatisfaction, affect work efficiency and talent loss, damage internal fairness and the overall atmosphere of the Company, and may lead to legal proceedings and affect the Company's image.	1	1	1
	All employees	Personal information/privacy protection	Failure to properly protect employees' personal data and privacy may result in information theft, leakage, or abuse, infringing on employees' privacy rights, and may lead to legal liability and a crisis of trust.	1	1	1
	All employees	Labor disputes	Failure to effectively handle labor disputes may lead to employee strikes or other protests, affecting the Company's normal operations and harming the Company's reputation and economic interests.	1	1	1
	All employees	Freedom of Association	Failure to protect the freedom of association of employees may result in criticism from domestic and foreign regulatory agencies, damage to the Company's reputation at home and abroad, and possibly lead to legal proceedings and sanctions.	1	1	1
	All employees	Right to Collective Bargaining	Failure to respect and protect the collective bargaining rights of employees may lead to tense labor-management relations, affecting work efficiency and employee morale, and may lead to legal challenges and fines.	1	1	1
Radium Life Group Supplier Code of Ethics and Conduct	Employees of suppliers and contractors	Health management	If suppliers or contractors fail to provide good health management measures, such as health checkups and medical insurance, it may lead to poor employee health, affecting work efficiency and morale, and further affecting the stability and reputation of the Company's supply chain.	2	2	2
	Employees of suppliers and contractors	Workplace Safety	If the workplace of suppliers or contractors does not meet safety standards, which may lead to employee injury or health problems, which in turn affects the stability of production and supply chain. Major security incidents may also lead to legal liabilities and economic losses, and damage the Company's brand image.	3	3	3
	Employees of suppliers and contractors	Freedom of Association	Failure of suppliers or contractors to protect the freedom of association of employees may lead to employee dissatisfaction and protests, affecting labor-management relations and work efficiency, and may lead to legal proceedings and damage to the Company's reputation.	2	1	2
	Employees of suppliers and contractors	Right to Collective Bargaining	Failure of suppliers or contractors to respect and protect the collective bargaining rights of employees may lead to tensions in labor-management relations, employee strikes or other protests, and affect the stability of the supply chain and the normal operations of the Company.	1	1	1
	Employees of suppliers and contractors	Employment of child labor	The use of child labor by suppliers or contractors is a serious violation of international labor standards and laws and regulations. Not only will they be punished by law, but they will also seriously damage the company's reputation and affect the trust of customers and partners.	1	3	2
	Employees of suppliers and contractors	Equal pay for equal work	Failure of suppliers or contractors to ensure equal pay for equal work may lead to employee dissatisfaction and turnover, compromising fairness and cohesion, and further affecting work efficiency and supply chain stability.	2	1	2
	Employees of suppliers and contractors	Human Trafficking	Involvement of suppliers or contractors in human trafficking is a serious violation of human rights, resulting in legal proceedings and sanctions, and serious damage to the Company's reputation and brand image at home and abroad.	1	4	3
	Employees of suppliers and contractors	Forced Labor/Unusual Workload	Forced labor or abnormal workloads by suppliers or contractors can seriously infringe upon the basic rights of employees, cause physical and mental health problems, and possibly lead to legal proceedings and reputation damage, affecting service quality and supply chain stability.	3	4	4
Privacy Policy Radium Life Group's Safety, Health, and Environmental Policy	Customers	Information security, privacy	Failure to properly protect customers' personal data and privacy may lead to customers' personal data being abused, leaked, or shared without consent. This seriously infringes upon the privacy of customers, may lead to legal proceedings and fines by regulatory authorities, and may also cause customers to have a significant negative impact on the Company's operations.	2	3	3
	Communities	Environmental Rights, Noise	Failure to effectively manage the impact of its business activities on the environment may lead to air, water and soil pollution, affecting the quality of life of local community residents, legal proceedings and fines, or the Company facing the cost of green transformation and pollution prevention and abatement equipment. It may cause the price of the investment target to fail.	3	1	2

5-1-2 Human Resources Distribution GRI 2-7、2-8、401-1、405-1

Employees are the cornerstone to the sustainable growth of a company. Radium Life Group attaches great importance to the cultivation of talents, from the source of diversified recruitment and new employee care measures to the comprehensive welfare of employees after they enter the workplace and regular employee satisfaction surveys to listen to their voices. The Company is fully committed to creating a happy and co-prosperous workplace environment and stabilizing the diverse talent pool of the Group.

Employees of Radium Life and its subsidiaries in the consolidated financial statements as of December 31, 2023:¹ there was a total of 833 employees; about 91.5% of the employees are full-time; and more than 80% of the employees have a college-level or higher degree. Among them, the ratio of the number of female to male employees of Radium Life was 1.47; that of Wan-Da-Tong was 0.37; and that of Rih-Ding Water Enterprise was 1.19. In addition, for Radium Life and the subsidiaries in the financial statements, female supervisors accounted for about 35% of all management positions (49% for Radium Life, 18% for Wan-Da-Tong, and 30% for Rih-Ding Water Enterprise), and both men and women receive equal pay for equal work and equal promotion opportunities, indicating that the companies under the Group attach great importance to workplace diversity and gender equality. In addition, the Group is also committed to creating a workplace where everyone has opportunities and equality. In 2023, a total of 6 people with disabilities, 1 minority and 2 foreigners were hired.

In terms of age distribution, the Company is dominated by employees aged 31-50, who are rich in industry experience and knowledge, accounting for about 50.3% of all employees (60% for Radium Life, 75% for Wan-Da-Tong and 57% for Rih-Ding Water Enterprise). Please refer to Appendix I Sustainability Performance Detailed Statistics Tables 9 to 13 for information on employee and worker manpower statistics, employee and supervisor age statistics, employee diversity indicators and so on information. The significant increase in non-employee workers at Rih-Ding Water Enterprise is due to the increase in the number of contractors for water treatment due to the expected increase in water volume (KPI for sewage treatment revenue increases by about 7.5%, and the second phase of operating equipment will be fully operational from 2023).

Overview of Newly Hired/Separated Employees

Radium Life Group adheres to the principles of transparency, fairness, and integrity in its employee recruitment process. It has established the "Recruitment and Employment Procedures" to guide the procedures for recruitment, selection, salary adjustment and appointment. In 2023, the Group recruited a total of 230 new employees, who are employed under Radium Life and subsidiaries in the financial statements, with a new hire rate of approximately 28%. If we only look at the number of new employees of Radium Life and its subsidiaries, Wan-Da-Tong and Rih-Ding Water Enterprise, the total number of new employees is 32 persons. There is no significant change in the total number of new employees compared to 2021 and 2022. The reasons for the relatively significant changes in the number of new employees in individual companies are that some of the vacancies at Radium Life will no longer be filled, and that Rih-Ding Water Enterprise has filled the 2023 vacancies in 2022.

We value the opinions of every employee, and for each departing employee, we conduct two-way exit interviews to gain a deeper understanding of their reasons for leaving and any challenges they may have faced. We regularly analyze the reasons for employee separation, compile the findings, and develop improvement plans. These serve as references for future talent management and systematic modifications, with the aim of retaining outstanding talent within the Group. In 2023, a total of 255 employees resigned from the Company and its subsidiaries in consolidated financial statements, with a resignation rate of 30.6%. If we only look at Radium Life and its subsidiaries, Wan-Da-Tong and Rih-Ding Water Enterprise, the total number of resignations is 36 persons, and the resignation rate is about 17%. There is no significant fluctuation in the number of resignations compared to 2021 and 2022. The main reason for resignations of employees of the Company and the aforementioned subsidiaries were due to promotion and development, family factors, and the unit's leadership style. Please refer to Table 14 of Appendix I Sustainability Performance Detailed Statistics for statistics on new employee recruitment and resignation.

¹ The number of employees includes both formal employees (current employees, excluding those who are on leave without pay) and non-formal employees (including contract employees, but excluding part-time workers).

5-1-3 Employee Performance Review and Remuneration GRI 2-21、404-3、405-2

Employee Performance

To better understand the career performance of employees and to help them adapt to their talents and positions, Radium Life, Wan-Da-Tong, and Rih-Ding Water Enterprise conduct evaluations for full-time employees who have completed their probationary periods before conducting semi-annual performance evaluation in June and December each year. In 2023, about 85.23% of the employees of Radium Life and the subsidiaries in the consolidated financial statements were subject to performance reviews. In 2023, a total of 94.2% of the employees of Radium Life and its subsidiaries Wan-Da-Tong and Rih-Ding Water Enterprise were subject to the performance review, of which 100% of the employees of Wan-Da-Tong were subject to the performance review this year. For statistical data related to employee performance evaluation, please refer to Table 15 in Appendix I Sustainability Performance Detailed Statistics.

With the goal to realize corporate sustainable development, Radium Life plans to use five core values (value creation, diversity and co-prosperity, continuous innovation, collaboration, and sustainable development) as part of the performance evaluation standard from 2024.

Employee Remuneration

In the remuneration system, employees receive a fixed salary and "bonuses, subsidies or allowances" for performance, specific work achievements or for meeting specific conditions. The "bonuses" include year-end bonuses and employee remuneration. Year-end bonuses are paid based on the current year's profitability and operational performance indicators, and are approved by the Remuneration Committee and submitted to the Board of Directors for resolution. Employee remuneration is based on pre-tax profit in accordance with the Company's Articles of Incorporation, and is assessed based on operational performance indicators and approved by the Remuneration Committee and submitted to the Board of Directors for resolution.

In 2023, the average ratio of "the annual total compensation of the highest paid individual to the median annual total compensation of the organization's other employees (excluding the highest paid individual)" together with the subsidiaries Wan-Da-Tong and Rih-Ding Water Enterprise was 6.27. The average ratio of the percentage increase in annual total compensation of the highest paid individual to the median annual percentage increase in total compensation of other employees of the organization (excluding the highest paid individual) was 1.87. The average and median salaries of full-time employees not in supervisory positions for the past three years are as follows:

Number Year	Full-time employees not holding supervisory positions	Average salary of full-time employees not in supervisory positions	Median salary of full-time employees not in supervisory positions
2021	136	932	835
2022	91	941	862
2023	97	939	830

¹ Full-time employees who did not hold supervisory positions in 2023 are employees who are not managers as defined in Tai-Cai-Zheng-San-Zi Letter No. 920001301 and who work the normal number of hours required by the Company.

Regarding the female-to-male remuneration ratio, the employee types of Radium Life and its subsidiaries Rih-Ding Water Enterprise and Wan-Da-Tong are as follows:

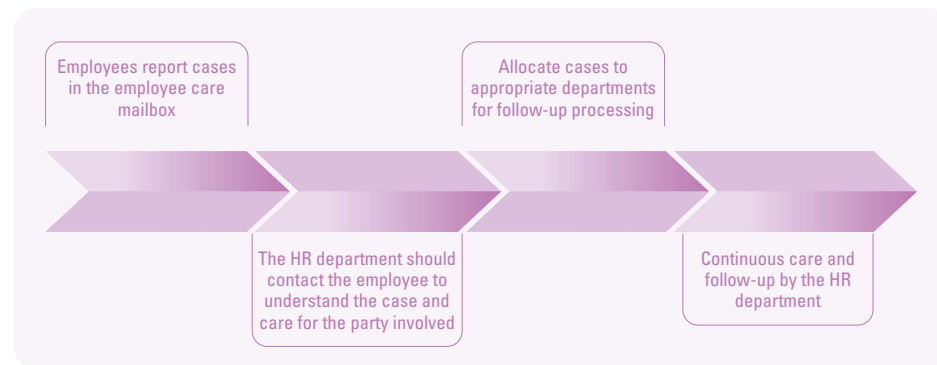
Job Grade	Radium Life		Rih-Ding Water Enterprise		Wan-Da-Tong	
	Basic salary	Total remuneration	Basic salary	Total remuneration	Basic salary	Total remuneration
Senior executive	1:1.18	1:1.87	No female supervisors	No female supervisors	No female supervisors	No female supervisors
Middle and entry- level managers	1:0.85	1:0.84	1:1.04	1:1.57	1:1.10	1:4.07
General employee	1:1.32	1:0.56	1:1.09	1:0.44	1:1.04	1:2.80

5-1-4 Employee Motivation and Morale GRI 402-1、404-2

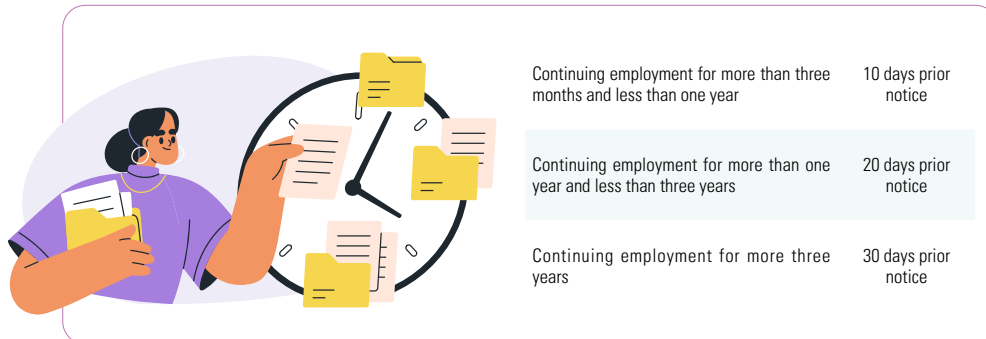
The foundation of employee motivation comes from smooth communication channels. Through regular labor-management meetings and diverse communication platforms, we not only keep employees informed of the Company's operations, but also allow them to fully express their opinions and ideas to help improve the Company's employee management policies.

Channels for Labor-Management Negotiations

In order to take into account the rights of employees and to promote the exchange of opinions between employers and employees, we hold quarterly labor-management meetings. In order to encourage employees to propose improvements to the Company, we have also established the "Improvement Proposal Management Regulations" and set up the "Employee Care Mailbox" to collect suggestions and complaints from employees. By categorizing employee opinions, the corresponding unit in charge will conduct subsequent processing to properly resolve employees requests and to lower employee dissatisfaction. In 2023, the employee care mailbox received 3 cases, which were properly handled and closed in the same year.



In the event of a major change in the Company's operations that may affect the rights of its employees, Radium Life regulates the minimum notice period for operational changes in accordance with Article 16 of the Labor Standards Act and has established a comprehensive communication mechanism to ensure that employees have sufficient time to make relevant arrangements and to safeguard their rights.



Radium Life News

To promote employee engagement and enhance internal communication, Radium Life publishes a quarterly group publication called "Radium Life News". In 2023, it featured key messages such as the Company's recognition with the Corporate Sustainability Report Gold Award and Age-Friendly Award. Through this publication, the Company shares business trends, employee welfare initiatives, and highlights achievements from the year, fostering a sense of shared success while keeping employees informed.



← Radium Life News Spring, Summer, Fall, Winter 2023 Issue

Employee Satisfaction Survey

Radium Life and subsidiaries Wan-Da-Tong and Rih-Ding Water Enterprise have conducted a biennial employee satisfaction survey. The survey covers four major areas, including "work and team", "employee development", "work environment", and "corporate philosophy", etc. Through anonymous surveys, Radium Life will listen to the opinions of employees at all levels to understand the satisfaction level of the employees relating to the work and team, employee development, work environment and corporate philosophy, and provide the survey results to supervisors and management teams at all levels as reference for policy improvement. The Group will also promote to the other subsidiaries for conducting the surveys in the future. The results of the Satisfaction Survey in 2023 showed an increase compared to 2021, demonstrating the effectiveness of the Company in taking care of the employees.

Radium Life				
Four Major Dimensions	Grade Point Average ¹		Percentile Average ²	
Year	2021	2023	2021	2023
Work and Team	4.17	4.26	83.37	85.17
Employee Development	4.01	4.09	80.16	81.79
Work Environment	4.15	4.20	83.09	83.91
Corporate Philosophy	4.05	4.22	81.09	84.49
Overall Results	4.12	4.21	82.41	84.19

Wan-Da-Tong				
Rih-Ding Water Enterprise				
Four Major Dimensions	Grade Point Average	Percentile Average	Grade Point Average	Percentile Average
Work and Team	4.31	86.20	3.85	76.94
Employee Development	4.11	82.17	3.91	78.24
Work Environment	4.13	82.50	3.85	76.91
Corporate Philosophy	4.31	86.22	3.91	78.24
Overall Results	4.24	84.73	3.87	77.37

¹ It is assumed that very satisfied is 5, satisfied is 4, average is 3, dissatisfied is 2, and very dissatisfied is 1.

² The percentile average is calculated by dividing the grade point average by 5 and multiplied by 100% (points).

³ Since 2023 is the first employee satisfaction survey conducted by Wan-Da-Tong and Rih-Ding Water Enterprise, there is no data for 2021.

Employee Assistance Program

In view of the high level of employee satisfaction with the Employee Assistance Programs (EAP) in 2022, the Radium Life Group will continue to promote the EAP program in 2023 and cooperate with the "MISQUARE PSYCHOSOMATIC CENTRE". With the protection of privacy and care and assistance as the premise, counseling is provided by psychologists to solve problems for employees, thereby improving their quality of life and work performance. In 2023, a total of 24 people from the Radium Life Group used the EAP service, and the overall EAP service satisfaction was 100%.

In addition, we also organize weight loss classes to encourage employees with BMI ≥ 24 to participate. We also utilize professional teachers, competitions, and relevant reward mechanisms to enhance weight loss efficiency. During the process, nutritionist Hsiao-Jing Hsueh will guide our employees to cultivate nutrition-related knowledge and provide them with advice on nutrition. We also cooperate with the "Fitness Planting" gym, where coaches lead employees to exercise, and the Inbody data system is used to analyze the weight loss performance of employees. In 2023, a total of 9 employees of Radium Life participated in the activity, and their body weight decreased by 42.1kg and body fat by 31.1% in total. In addition, 2 employees' BMI improved significantly. Through a variety of activities, we provide employees with comprehensive assistance solutions for "work," "life," and "health" to demonstrate the Company's full commitment to employee development.



➡ EAP promotional poster

➡ Poster of Radium Life Weight Loss Class.



➡ Weight Loss Class - Nutrition Class.



➡ Weight Loss Class - Exercise Class.



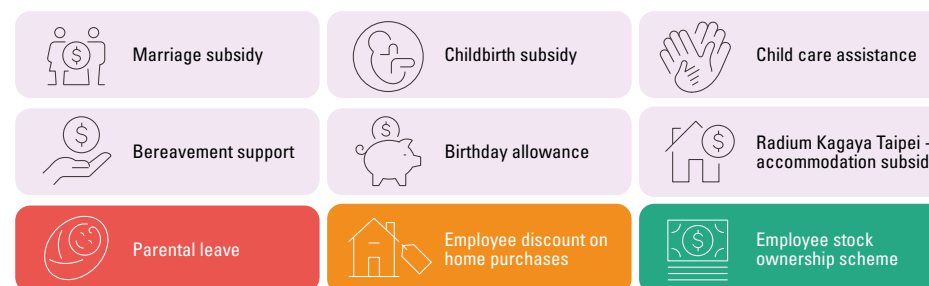
➡ Radium Life Health Weight Loss Class - Award Ceremony.

5-1-5 Employee Welfare and Care GRI 401-2、401-3、201-3

In addition to providing employee care in accordance with the Labor Standards Act, Radium Life and subsidiaries in the financial statements also provide measures such as "Family Care and Gift Money", "Health Care", "Friendly Workplace" and "Peace of Mind and Assurance" to fulfill the responsibility of caring for employees. In 2023, the four major aspects of welfare expenses totaled NTD 143,981,251, and the average employee benefit expense was about NTD 172,846.

Family Care and Gift Money

To comprehensively take care of employees at every stage of their life and enhance their coherence, the Group provides various operating incentives and subsidies.



➤ Parental leave

On maternity allowance and parental leave for employees of Radium Life and subsidiaries in the financial statements, in 2023 a total of 33.33% of employees who were eligible for unpaid parental leave applied for parental leave. 80% of those expected to be reinstated in 2023 all returned to work. Employees reinstated in 2022 and who continued to work at Radium Life, Wan-Da-Tong, and Rih-Ding Water Enterprise in 2023 made up 66.67% of reinstated employees in 2021. For the statistics related to parental leave, please refer to [Table 16 of Appendix 1 Sustainability Performance Detailed Statistics](#).

➤ Employee discount on home purchases

In response to today's high housing prices in Taiwan, in order to encourage employees of the Group to own residences for self-use and to manage long-term real estate assets, we provided employees with discounts for housing purchases in response to the "RADIUM ONE" project in the Qiaoan project, so that they can live and work in peace and contentment at a preferential price. Employees with less than 5 years of tenure in the Company will receive a 9.5% discount on the base price of each home and parking space; employees with more than 5 years of tenure or more will receive a 10% discount on the base price of each home and parking space.

➤ Employee stock ownership scheme

To retain and nurture talented employees, to motivate employees to work in the Company indefinitely and leverage their full talent and potential, to provide employees with enhanced benefits, and to assist employees to save and invest money on a long-term basis. In 2020, the "Radium Life Tech Co., Ltd. Employee Share Holding Meeting" was established. The members contribute a certain amount of their monthly salary and the Company provides a certain percentage of the incentive money to be deposited into a dedicated trust account, which is managed and utilized by the trustee bank. This not only achieves the goal of retaining talents, but also helps employees accumulate wealth engaging in long-term investment savings, thus achieving a win-win situation for both employees and the Company. By the end of 2023, the Group had 271 participants.

Health Care

In order to take care of the physical and mental health of employees, Radium Life regularly arranges contracted nursing staff and occupational physicians to come to the Company for on-site health consultation services. The Company holds regular health promotion seminars in the workplace to protect employees' health and prevent the occurrence of occupational diseases. We also offer annual health seminars on our internal education and training platform so that our employees can receive regular and beneficial health information. A total of 8 health seminars were held in 2023, and the satisfaction rate exceeded 90%, indicating that the Company has held seminars that meet the needs of employees to improve their physical, mental, and spiritual health, refer to [5-3-2 Employee Health Checkup and Health Promotion Activities](#).

Regularly hold health seminars to enhance the physical and mental health of employees

AED Operation

Dietary Approaches to Stop
Hypertension (DASH diet)

Improved sleep

Long-term Care 2.0

Smoking cessation
resources

Stress-relieving learning

Unlawful infringement

Intimate communication

Friendly Workplace

Radium Life Group is concerned about the needs of their employees and provides employee benefits, allowances and workplace-friendly facilities that are superior to the Labor Standards Act. A dedicated birthday celebration budget is set aside for employees to enjoy a heartwarming birthday. In addition, we also offer parking privileges, so that employees can have worry-free parking. At the same time, we actively integrate digital tools and cooperate with cloud libraries to recommend 10 books/publications per quarter for employees to borrow and read. Through an employee electronic benefits platform, we also distribute employee benefit points for employees to use for shopping. We look forward to providing our employees with more comfortable and caring workplace benefits.

Birthday celebration activities

Each department will operate according to its own respective budget.

Parking discount program

Apply for monthly parking at the Q Square department store and enjoy the staff rate of NT\$2,800/month for cars and NT\$550/month for motorcycles/scooters.

Breastfeeding room

There is a milk bottle sterilizer and a breast milk storage refrigerator. Breast milk storage bags and wet tissues are provided.

First-aid equipment

Medicine kits, blood pressure monitoring devices, and AEDs will be added in 2023.

Books

A cloud library is available for book borrowing by the Group's employees with about 10 titles per quarter.

Massage service

15-minute sessions are available twice every week (afternoon session) for employees by appointment.

Employee e-benefit platform

We give benefit points to our employees through various activities (e.g. health talks, family days), filling in surveys and as birthday benefits, etc.

Others

The office provides coffee machine, coffee beans, reverse osmosis water dispenser, fridge/freezer, TV, microwave oven.

Peace of Mind and Assurance

Labor Insurance, Labor Pension

Employee group insurance
(life insurance, accidental injury insurance, accidental medical insurance, hospitalization insurance, cancer medical insurance)

National Health Insurance

Employee Emergency Relief and Grants

Employee Pension System

The Company's retirement pension contribution system is divided into two categories: the old system and the new system. Both systems comply with the provisions of the "Labor Standards Act" and the "Labor Pension Act". Monthly contributions are made in accordance with the regulations, and the contributions are made in full. The pension plan participation rate is 100%.

- > Old system: The Company contributes pensions at 2% of the total monthly employee salaries, which are deposited by the Pension Fund Monitoring Committee in the designated pension account with the Bank of Taiwan in the name of the committee.
- > New system: The Company contributes a minimum of 6% of the employee's salary each month to the employee's designated pension account under the Labor Insurance Program. For employees who voluntarily contribute to their retirement pension, the contribution amount is deducted from their monthly salary based on the voluntary contribution rate they have chosen.



↪ Breastfeeding Room.



↪ AED Automated External Defibrillator.



↪ Cloud Library - Book Recommendations.



↪ Employee welfare platform.

5-2 Fostering a Learning Organization

Five Elements of the Management Approach

Action Plan	Policies/ Commitments	Policy: 1. A complete training and development framework to gradually guide the diversified and innovative growth and development of employees 2. Develop modular and systematic training for different functions and levels according to the training development framework Commitments: To carry out talent cultivation, the Company plans relevant training programs according to the needs of management, general knowledge and professional functions to promote employees' learning and growth opportunities in the organization, improve employee competency and competitiveness, enhance corporate competitiveness, and develop long-term core competitiveness.
	Positive Impact Management	Through the introduction of a human resources management system, we optimize human resources management measures in a systematic and modular manner, including: the implementation of human resources training programs, mid and senior-level executive forums, and a smooth internal communication mechanism, in order to deeply cultivate and develop human resources and maintain the Group's competitiveness.
	Negative Impact Management	To achieve the Company's goal of carbon neutrality, in 2023, the Talent Development Department continued to organize the "Carbon Inventory Program" (CIP), a training program to develop seed employees specializing in carbon inventory to build up their expertise in performing carbon inventories and learning how to conduct carbon inventories of organizations, products and services from a practical perspective, so as to gradually implement ESG projects and move towards green sustainability.
	Objective/ Target	For the 2024 goals, medium- and long-term goals, please refer to 1-1 Sustainability Blueprint and Strategy
	Validity Assessment	For the 2023 goals, performance, and target achievement status, please refer to 1-1 Sustainability Blueprint and Strategy
	Complaints Mechanism	Employee satisfaction surveys and care for new employees are carried out, and the HR Department collects opinions from employees and provides feedback collected to each unit for reference in job placement and policy adjustment and improvement.

Management Approach | Talent Development and

Retention GRI 2-25 ~3-3



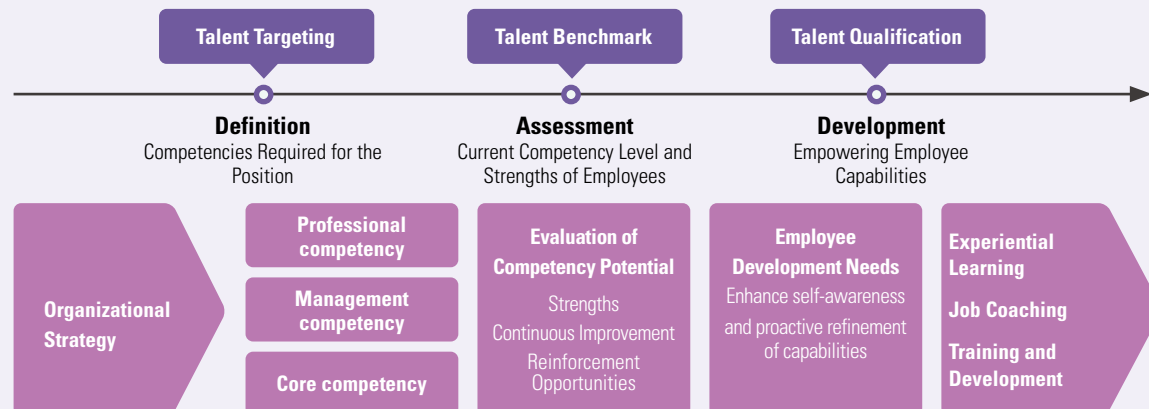
Radium Life Group is committed to sustainable development of talents to identify the right talent for the right job, identify the job skills required for each job, compare the required skills with employees' current abilities, and design education and training programs to strengthen core strengths and improve the quality of human resources. In 2023, the Group was certified by the Ministry of Labor and won the "Bronze Medal" in the TTQS Talent Development Quality Management System, demonstrating the Group's investment in talent training at all levels.



Group photo with the reviewers.

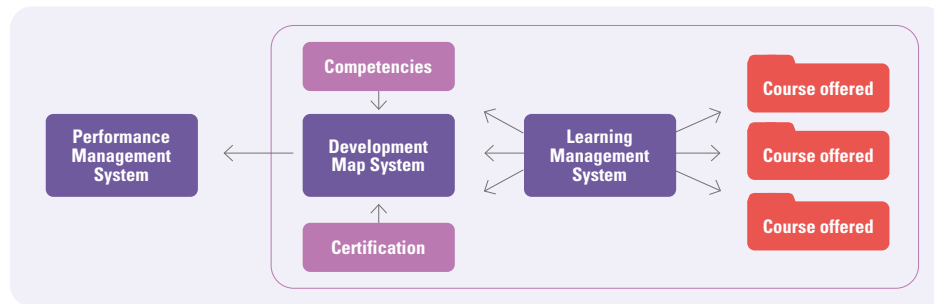
5-2-1 Talent Identification

To realize the sustainable development of talents, Radium Life defines the knowledge, skills, and attitudes required for the duties through a "competence inventory" to establish the Group's talent pool, which is used in recruitment and selection, performance management, and employee development to activate and optimize talent to achieve the objective of hiring suitable employees who meet the needs of the employees, so that they are fit for their positions and achieve success in their jobs, so as to create more value for the company.



We firmly believe that "talent" is the core driving force for continuous corporate development. In order to effectively manage talents, we first define the key management and technical talents required by the organization in the future, and conduct an inventory through the personnel and capability matrix. After identifying high potential talent, we compile the information into a talent pool database to provide more focused and rapid development. As manpower needs increase, we select suitable talent from the talent pool to ensure the Company's self-sufficiency to address current and future talent needs. In addition, we also provide tailored personal development programs to meet the career needs of our talents, and regularly track their effectiveness and provide timely feedback.

In 2023, we further purchased the development map system to connect the existing performance management system and learning management system. Through the connection of systems, we can create more comprehensive career development maps, training course planning, and assessment operations to achieve overall and systematic talent cultivation, improve employees' capabilities, and increase the Group's competitiveness.



5-2-2 Human Resource Development Training Framework

Adhering to the training program direction of "sustainability, digital power, and leadership", Radium Life Group has adopted five major directions: middle and senior executive training, talent training program, subsidiary training and development, general/professional/legal training, and digital e-learning, and the Radium Life Group conducts annual training planning to ensure the sustainable development of talents of the Group.

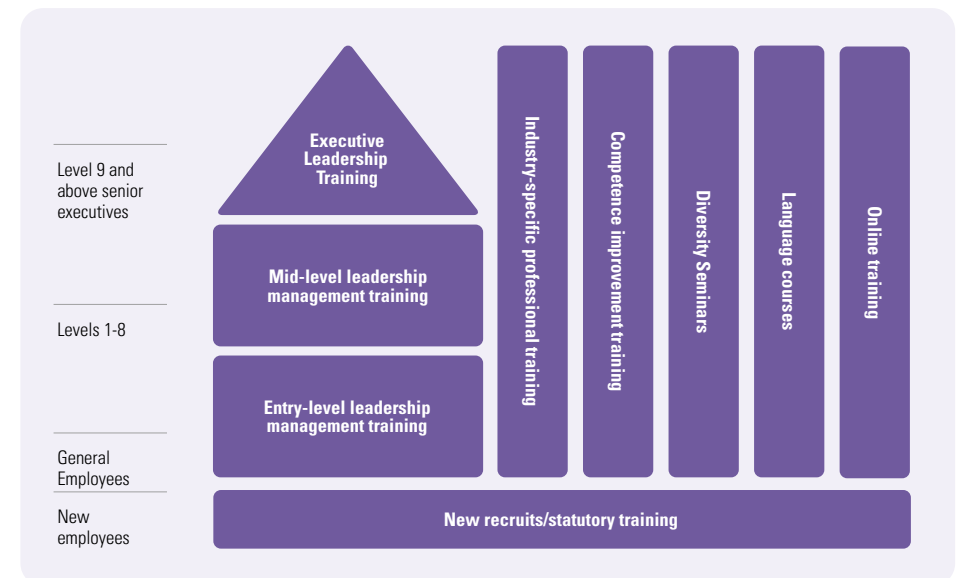


5-2-3 Talent Development Training Program GRI 404-1

In accordance with the "Management Regulations for Employee Education and Training", Radium Life Group provides complete and comprehensive education and training planning and development for employees, and plans relevant training courses annually according to the needs of management, general knowledge and professional competencies to enhance the quality and competitiveness of employees. The total investment in employee education and training in 2023 was NTD 2,499,641, and the average training cost per employee was NTD 3,113. The type and number of training hours provided vary for different employee categories. By providing precise courses, the greatest benefit can be created for the company and the employees.

Item	Total training hours	Number of employees trained
Senior Management	965	49
Middle Management	2,398	141
General Employees	4,544	597
Total	7,907	787

Training courses for all types of employees



In 2023, we will continue to focus on digital transformation and sustainable development, including the training of the three major capabilities of sustainability, digital power, and leadership, and the promotion of the Group's vision, mission, and five core values. To cultivate digital talents, we organized the "Short Video Marketing Workshop" to develop our digital marketing capabilities; for sustainable talent cultivation, in addition to the five new core values proposed this year, we held a conference to announce the Group's vision, mission, and core values. In addition to "Creating a Sustainable Green Life," we also continue to organize courses such as the "Talent Training Program for Carbon Inventory Audit" to implement the training of corporate green leaders and strengthen the Company's implementation of carbon reduction. To promote the inheritance of corporate wisdom and create an organizational learning culture, we have established the "Train The Trainer (TTT)" and used the concept of diversified learning to guide employees to break through traditions with innovative and cross-disciplinary thinking, enhance corporate competitive advantages, and develop long-term core competitiveness.

Announce the Group's vision, mission, and core values; create a sustainable, green life together

To realize the vision of "Sustainable Green Living Group" and implement the mission of "high-quality diversified management to become a brand benchmark that everyone aspires to", the Group held a total of 6 sessions of business promotion conferences in 2023. A total of 581 in person attendance and 238 persons participating in the online course. With the aim to ensure that our five core values - "value creation, diversity and co-prosperity, continuous innovation, collaboration, and sustainable development" are deeply rooted in the organizational culture and to materialize our values, we will continue to make progress in terms of future goals and strategy formulation, strategic planning, business process integration, and team communication. These core values are not only our guiding principles, but are also the motivation for the life vision of driving the Group's sustainable development and to achieve co-creation of sustainable green development.

Short Multimedia Marketing Workshop

Through practical training such as short video case studies, photography skills and editing, video shooting script writing, and using ChatGPT to assist in marketing copy writing, we enhance employees' ability to use mobile phones to shoot material and make short videos to create valuable and interesting short videos. In addition to allowing the employees of the Group to learn cross-industry and understand the company's construction projects, it also cultivates talents with audiovisual production capabilities and marketing literacy, so that in today's era of audiovisual marketing as one of the important marketing methods, we can stay competitive at any time, increase and link to the consumers. At the same time, the nature of the course and the teachers can improve the skills of the residents of the Genesis, the instructors

also shared the course with the residents by hosting the "Capture of Youth! Play photography with Teacher Min's creativity" session.

Train The Trainer (TTT)

We firmly believe that "talent" is the core driving force for the continuous development of an enterprise. In order to build a "learning organization" that constantly learns, the Radium Life Group has launched the "Train The Trainer" Program. Through a highly effective systemized teaching model in combination with diverse teaching techniques and practical drills, as well as the internal lecturer's personal style and guidance, the trainers work to improve the students' professionalism, expression, and presentation skills.

The training of internal lecturers not only enhances employees' functional development, but also promotes the inheritance of corporate wisdom, creating



Group photo



The Chairperson visited the Buda Conference and made an announcement.



Practical presentation by trainees.



Group photo

an organizational learning culture, becoming the leader of internal improvement and knowledge inheritance, and injecting endless power into the Radium Life Group to achieve sustainable development.

Carbon Inventory Program(CIP)

In 2023, the Group aims to cultivate green carbon inventory talents and continues to move toward carbon neutrality. With the relevant professional knowledge of the Group's carbon inventory seed members, we further invited Team Leader Huang of the Bureau of Standards and Inspection, MOEA to speak about the renewable energy certificate issuance system and green power purchase methods. Through the courses, the Group can increase the competitiveness under the 2050 net zero carbon emissions goal policy and become a leader in sustainability, respond to the government and the international market, and corporate social responsibility expectations.



Group photo of the trainees.



A photo with Team Leader Huang, Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs.

Professional training courses

To comprehensively improve employees' professional skills and occupational learning, and further strengthen their professional knowledge and competitiveness in the workplace, the professional training courses aim to provide employees with the necessary tools and resources to enable them to continue to progress and further their careers. In 2023, the Group invited the Company's internal lecturers and experts in various fields to undergo such training, hoping that employees can unleash their potential in the future work, enhancing the Company's competitiveness and cultivating professional capabilities for employees.



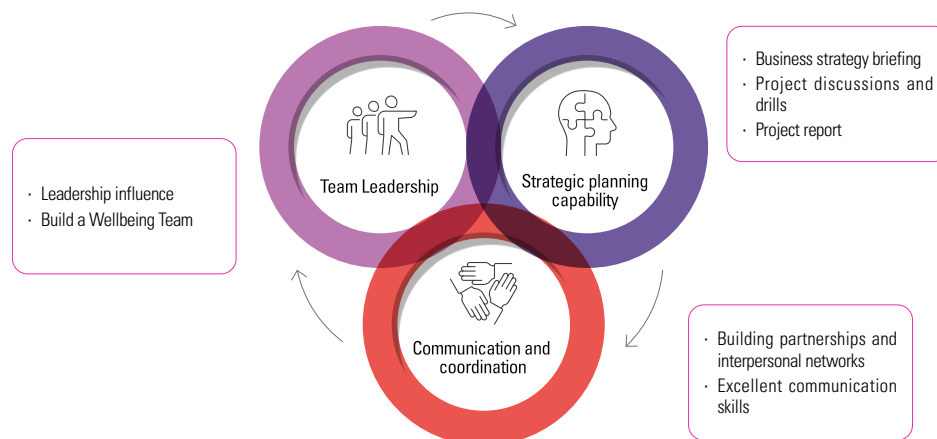
Internal Lecturer of the Legal Division of Radium Life. Group photo of trainees at "Seminar on Important Terms of Pre-Sale Agreement and Performance of Common Disputes."



Customer Service Value and Related Skills and Knowledge - Customer Service Master Class.

Advanced Management Program(AMP)

"True excellence often comes from diverse perspectives and collaboration." In view of the importance of mid-level managers, to enhance and maintain their market acumen, the Group has provided training programs for mid-level managers to interact with cross-industry talents, build interpersonal relationships, and receive guidance and exchange from senior executives. In 2023, the topics discussed included "sustainable management of the healthcare," "Marketing plans to keep the transfer station members active," "attracting customers to the department stores and hotels" and so on topics. The discussions and brainstorming between talents can consolidate the Group's cohesion and encourage employees to break away from existing frameworks and become better leaders.



Course Name	Hours	Number of participants	Total training hours
Excellent communication skills	8.0	24	192
Business strategy briefing	7.0	24	168
Experiential Learning - Building a Wellbeing Team	7.0	24	168
Project Discussion and Drill (I)	3.5	24	84
Leadership influence	7.0	24	168
Project Discussion and Drill (II)	3.5	24	84
Training Completion and Project Presentation	6.0	24	144
Total	42	168	1,008

Senior Executive Forum

Given the nature of the Company's diversified business ventures, Radium Life organizes a Senior Executive Forum every 2-3 months. Experts and senior executives from various industries are invited to share their professional experiences and engage in cross-disciplinary knowledge exchange with middle and senior managers. This initiative aims to strengthen the Company's diverse business development and innovation. In 2023, a total of 6 Senior Executive Forums were held, with the following themes:

Trending Issues	Course Name
Strong generation	Unlimited Opportunities in the New Wave of Strong Generation
Low Carbon Building - BiPV	New Low-Carbon Building Science - BiPV Building Integrated Solar Energy
OMO Social Media Commerce	Social Commerce Strategy
Population policy	Happiness and Challenges in Taiwan
Human Settlements Sustainability Issues	A New Direction for Sustainable Building Development
Industrial intelligence development	Application and Development of Reality 3D Models for Industrial Intelligence





Unlimited Opportunities in the New Wave of Strong Generation

As Taiwan is gradually entering a super-aged society, the business opportunities and influence brought by the prime generation are becoming increasingly important. Therefore, in 2023, the Radium Life Group organized the "New Wave, Prime Generation, Unlimited Business Opportunities" for senior executives. We have used a new perspective to gain an in-depth understanding of "Prime Generation - New Business Opportunity Thinking in the Aging Movement," which will serve as one of the references for future strategy formulation.



New Low-Carbon Building Science - BiPV Building Integrated Solar Energy

In 2023, in response to the trend of low-carbon buildings, the high-level forum opened the "New Learning Science of Low-Carbon Building - BiPV Building Integrated Solar Energy," hoping to make buildings a source of renewable energy by introducing BiPV with its energy-saving design as the core value. It also maintains the appearance and texture of the building itself, creating a win-win situation for the environment and business, and creating a healthy and livable environment for society.

In summary, all employees of Radium Life and consolidated financial statements subsidiaries in 2023 received education and training. The average training hours for men is about 9.7 hours, and the average training hours for women is about 9.3 hours.¹ The average training hours per employee was 9.49 hours; if only Radium Life and its subsidiaries Wan-Da-Tong and Rih-Ding Water Enterprise were observed, the average training hours per employee would be 15.7 hours. According to the survey results, employee training satisfaction averaged 95%, indicating that the Radium Life Group has achieved a certain level of effectiveness in talent training. Through constant absorption of sustainability-related new knowledge, the Group is able to get hold of the latest trends in development to continue to create a sustainable and co-prosperous environment.

¹ Please refer to Appendix I Sustainability Performance Detailed Statistics Table 17 for further details on employee training statistics.

Re-employment after retirement

Since July 1, 2023, the Group has complied with the "Middle-aged and Elderly Employment Promotion Act," allowing "employers to employ those over the age of 65 on fixed-term contracts." Implement a re-employment system for employees after retirement. The unit signs fixed-term contracts with retirees for 3 months to 2 years depending on the business needs, and can provide flexible options according to the nature of the work. The Company gives the employee the legally prescribed annual leaves, employee benefits and year-end company banquet participation qualification according to the employee's accrued number of service years.

In addition, each company has established a retiree talent pool, which mainly measures the professional attributes and on-the-job performance of retirees. Those who are willing to continue to serve for the Company after retirement at the age of 65 are included in the talent pool. If there is a demand for manpower in various departments or new businesses in the future, They can be selected from the retiree talent pool.

5-3 Creating a Secure and Happy Workplace

Five Elements of the Management Approach

Action Plan	Policies/Commitments	Occupational health and safety policy of the Group: Provide and maintain a safe and healthy work environment, and assess and prevent the risks of accidents and occupational diseases. Provide employees with the necessary education, training and resources to strictly comply with health and safety laws and regulations. Continuously improve the safety management system and encourage employees to participate in safety and health management-related affairs. Commitments: We will continue to evaluate and improve the quality, safety, health, and environmental management system to enhance the effectiveness of quality, safety, and environmental protection, and encourage all employees and stakeholders to understand and implement the spirit of the quality, safety, and environmental protection policy, with a view to realizing the "Sustainable Green Living Group," the driving force behind the vision.
	Positive Impact Management	The Group has established the SHE Planning Division to take the initiative to visit the workplaces of subsidiaries to conduct 17 regular and non-scheduled inspection and counseling sessions. The goal is to inspect health and safety matters from the management aspect and the actual implementation, and seek opportunities to continuously improve the working environment.
	Negative Impact Management	The Group's subsidiaries report incidents such as accident investigation, automatic inspection findings, education and training courses, external unit audits, and fines every month to review the cause and impact of abnormal conditions and control the risk of recurrence.
Objective/Target		For the 2024 goals, medium- and long-term goals, please refer to 1-1 Sustainability Blueprint and Strategy
Validity Assessment		For the 2023 goals, performance, and target achievement status, please refer to 1-1 Sustainability Blueprint and Strategy
Complaints Mechanism		Establish the Group's Occupational Health and Safety Network to report the health and safety management and abnormal incident reporting of each site. The SHE Planning Division can provide immediate response and guidance.

Management Approach | Occupational Safety and Health

GRI 2-25 3-3



5-3-1 Occupational Safety and Health Management Policy and System

GRI 403-1、403-2、403-4、403-5、403-7、403-9

The Radium Life Group upholds a people-oriented business philosophy. In addition to creating a happy working environment and providing various opportunities to improve employees' competencies, we also attach great importance to the life and safety of employees and actively maintain a safe workplace. In 2023, the Subsidiary Titan Development & Construction took the lead among the other companies of the Group introduced ISO 45001 and successfully obtained certification, and the system inclusion rate is 100%.

In 2023, Radium Life established the Quality, Safety, Health, Environment and Sustainable Development Division as the group's unit to promote sustainability and occupational safety and health. In addition to planning and handling sustainability management-related businesses, we will also actively promote the group-wide ISO 45001 document framework for occupational health and safety in the future. The Group also establishes group-level and company-level management documents, and connects the group's overall occupational health and safety management system to implement consistent occupational health and safety management. Furthermore, in addition to internal occupational safety control, the Quality, Safety, Health, Environment and Sustainable Development Division plans to incorporate AI technology in the future to reduce operational risks, grasp on-site operational risks, and strengthen contractors' safety awareness, training, and behavioral practices linking to the three major aspects of quality, safety and environment enhancing work environment quality. We also expanded the scope of safety management to include customer safety, enhanced our employees' real-time response and handling capabilities, and established a customer safety notification mechanism at all business premises.

Occupational health and safety management system

The protection of labor health and safety is the Group's top priority. Radium Life, Wan-Da-Tong and Rih-Ding Water Enterprise have established various regulations and management operations in the past, hoping to greatly reduce the possibility of occupational accidents through systematic control measures. At the same time, we also abide by the relevant provisions of the Occupational Safety and Health Act to protect the workers' hazard notification process and their right to withdraw. In addition, monthly occupational safety and health meetings are held to strengthen the risk awareness of occupational health and safety personnel. In 2023, for Radium Life and the subsidiaries included in the and the consolidated financial statements, the participation in health and safety meetings reached 100%, indicating that the entire Group attaches great importance to occupational health and safety.

Existing Occupational Health and Safety Measures Taken by Radium Life, its subsidiaries, Wan-Da-Tong and Rih-Ding Water Enterprise

Radium Life	Wan-Da-Tong	Rih-Ding Water Enterprise
Comply with the "Occupational Health and Safety Management Regulations" and operating instructions	Establishment of the "Occupational Health and Safety Management Plan" and "Automatic Inspection Plan"	Follow the "Proposal to Promote Private Institutions' Participation in Taoyuan County's Taoyuan District Sewage and Sewerage System BOT Plan Operation and Management Proposal."
Refer to the "Taiwan Occupational Safety and Health Management System Guidelines (TOSHMS)" of the Ministry of Labor, Executive Yuan	Establishment of control measures such as TAF and driveway air pollution prevention.	Establish operating procedures for factory equipment safety management operation, construction site safety and health management and environmental protection operation, and safety and health correction and prevention management operation.

	Monthly OSHE Meetings	Sessions Attended	Participation Rate
Radium Life (Construction Business)	12	12	100%
Wan-Da-Tong (Operations Business)	12	12	100%
Rih-Ding Water Enterprise (Resource Recycling Business)	12	12	100%
Radium Life and Subsidiaries included in the consolidated financial reports	12	12	100%

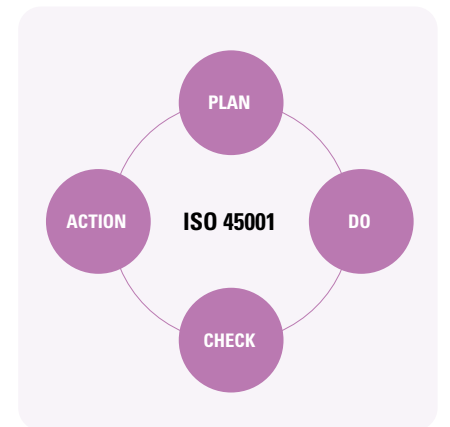
Other than the existing regulations and operational management, to ensure the Group's occupational health and safety system is comprehensive and in line with international standards, the subsidiary Titan Development & Construction has passed the relevant certification of ISO 45001. The Group also plans to refer to the standard framework for the establishment of relevant documents and procedures in the future. The PDCA (Plan, Do, Check, Act) circular management perspective is used to pursue the ultimate goal of zero occupational disasters.

P: Establishment of occupational health and safety-related policies and procedures

D: Actual implementation in accordance with the established procedures and plans

C: Review the effectiveness of implementation from time to time and propose improvement suggestions when necessary.

A: Make corresponding corrections based on improvement suggestions to ensure the overall consistency of the plan and execution and the company's overall goals.



Processes and Procedures for Risk Identification and Management

To enhance employees' understanding of construction, quality, safety and health, and to respond to changes in the internal and external environments, reduce the probability of wrong decision-making, and avoid the possibility of losses, and expect the Company to implement various strategies and related plans, "Risks and opportunities are properly prevented before they occur, and risks are controlled effectively after they occur." To achieve the purpose of sustainable management, the Company has established an occupational safety and health management system according to the requirements of ISO 45001, and planned the document structure with a four-layered structure.

Risk Identification Process

Establish risk and opportunity management awareness to adjust the Company's occupational safety and health management policies in response to environmental changes.

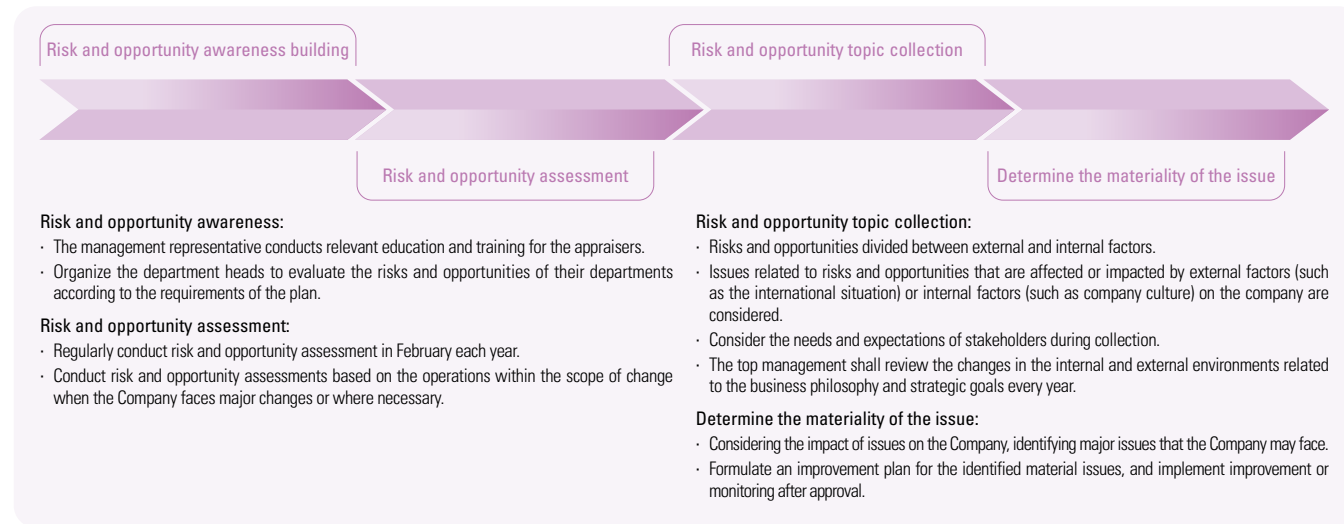
Occupational health and safety target setting process

Establish quality and occupational safety goals for all relevant departments and levels to maintain and improve the occupational safety management system, and continue to improve the occupational safety management system and occupational safety management performance.

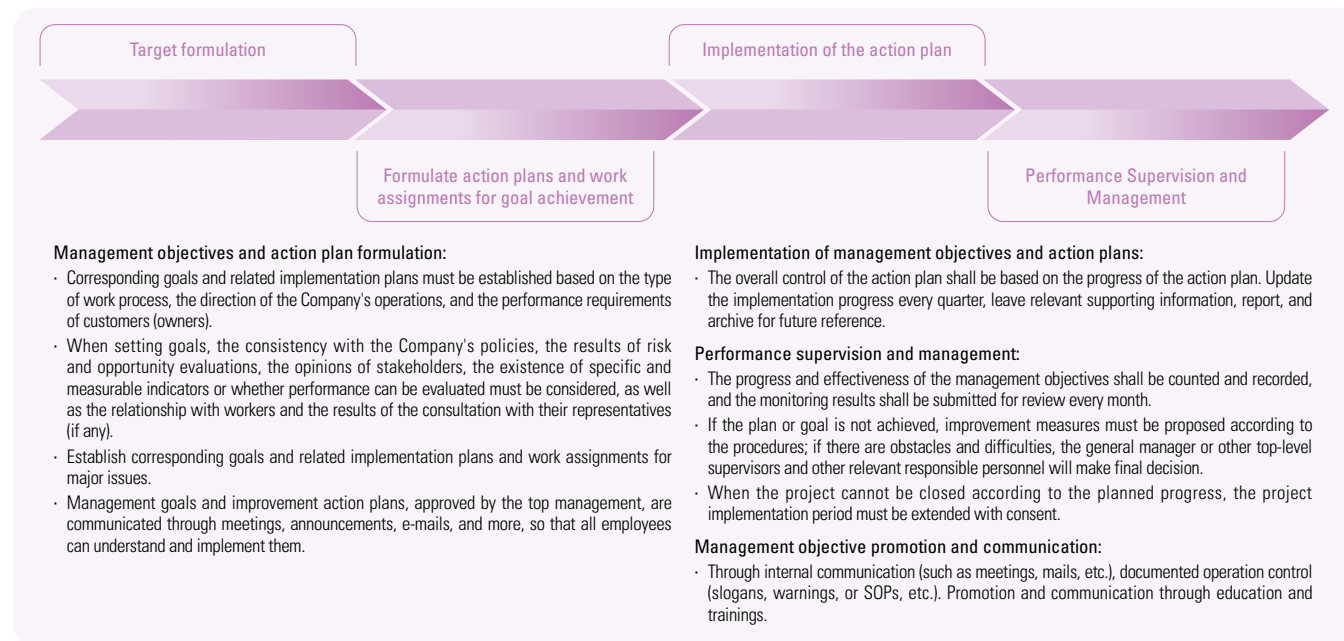
Occupational Health and Safety System Review Procedures

Ensure the continued effectiveness, compliance, and adequacy of the management system through regular reviews of the occupational health and safety management system.

③ Risk Identification Process



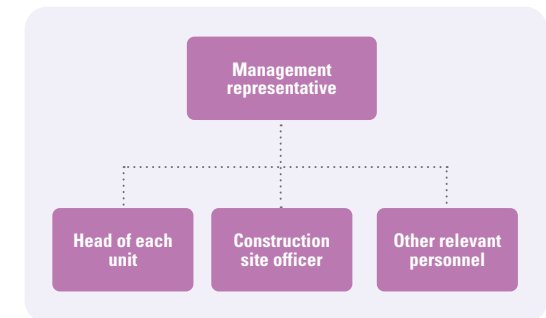
③ Occupational health and safety target setting process



Occupational Health and Safety System Review Procedures

③ Structure of the Management Review Meeting

In order to ensure the continued effectiveness, compliance, and adequacy of the management system, the Company holds a management review meeting within two weeks after the internal audit every year or from time to time as needed. The content of the discussion includes the conformity and applicability of risk and opportunity assessment, the review of the goals set and related implementation plans proposed by each department, the implementation of past occupational safety and health measures, changes in internal and external issues, discuss the extent to which policies and goals have been achieved, as well as the organizational performance. In addition to continuously rectifying deficiencies, it is also expected to achieve the purpose of maintaining an effective occupational health and safety management system and the appropriateness of resources.



Occupational Safety Incident Reporting and Handling Management Procedures

To institutionalize the reporting and handling of occupational safety incidents, so as to grasp the timeliness and reduce the adverse impact of occupational safety incidents, the Company has established a principle table for reporting and handling of occupational safety incidents, and established the occupational safety and health contact network of each group company, and set up the occupational safety and health contact point, reporting mechanisms for accidents and abnormal events. It is required to report the incident within a certain period of time after the occurrence of the incident, and complete the incident investigation report, which is approved by the General Manager.

Number of deaths	Immediately notify the top management, the division supervisor of the unit where the incident occurred, and the occupational safety unit.	Report the incident orally at any time.	Complete the incident investigation report within 3 days after the incident is resolved, and have it approved by the General Manager.
Severe disability or injury requiring hospitalization for at least 6 months or at least 3 injuries in the same accident.	Notify the general manager, the division supervisor of the unit where the incident occurred, and the occupational safety unit.	Report the incident within 3 days.	Complete the incident investigation report within 7 days after the incident is resolved, and have it approved by the General Manager.
Injuries requiring hospitalization for at least 1 day.	Report the occurrence to the division supervisor and the occupational safety unit within 8 hours.	Report the incident within 3 days.	Complete the incident investigation report within 7 days after the incident is resolved, and have it approved by the General Manager.
When an employee seeks medical attention after an injury, he/she rests on his/her own but cannot work for more than one day.	Notify the upper-level supervisor of the unit of occurrence and the occupational safety unit within 24 hours.	Report the incident within 3 days.	Complete the incident investigation report within 7 days after the incident is resolved, and have it approved by the General Manager.

In the future, we will continue to implement the institutionalization of incident definition and reporting levels, and establish a group-level incident reporting process and procedural document. Each company shall follow a unified reporting method and notify the corresponding unit level within the specified time to facilitate timely response and handling.

Instances of risk assessment and management

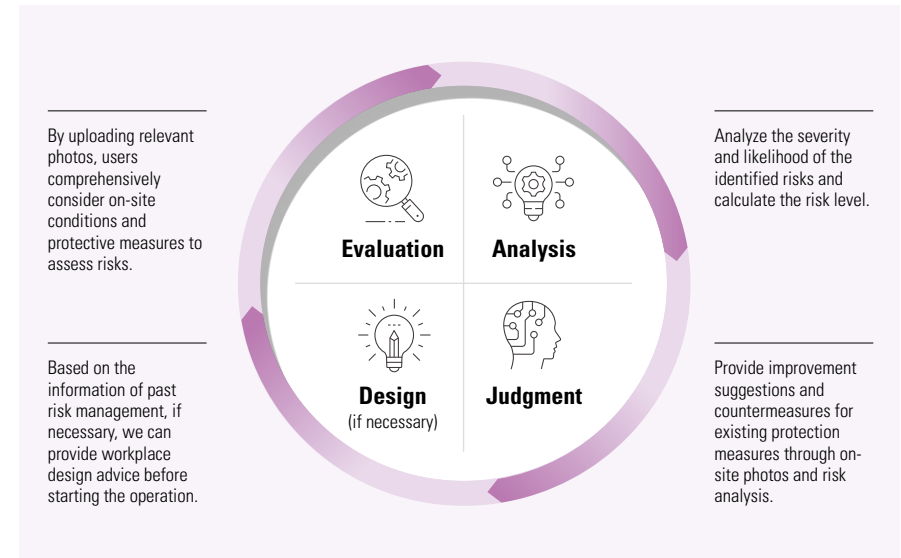
③ AI-assisted risk assessment in the workplace

To ensure the safety and health of employees, the Radium Life Group has been committed to the combination of emerging technologies and risk management in recent years, as well as conducting the training of AI using the various occupational disasters that had occurred in Taiwan in 2023 as the foundation to develop iRiskNav P95, an intelligent risk navigation assistant. In 2024, AI technology was introduced, using photos of actual work sites to generate occupational health and safety hazard identification and risk assessment results, and immediately reminding on-site occupational health and safety management personnel of the risks to avoid. Also, by using generative AI in combination with regulatory data, appropriate risk control measures are suggested for the reference of on-site personnel to implement measures to assist the Company in more comprehensive and real-time risk management.

Column

③ AI Risk Identification and Management Testing Process

AI risk identification and management test example - taking the engineering field as an example



↔ Upload workplace photos



Assessment

(Assessment of the current situation and existing protective measures)

AI automatically analyzed that the three huge columns in the workplace were not fixed on the ground and lacked protective measures to prevent rolling.



Analysis

(identification of risks and analysis of likelihood and severity)

The situation is analyzed based on the pictures uploaded by the personnel, as the risk of objects "rolling down" and "collapsing" may occur, causing serious injury to personnel.

According to the 5X5 matrix, the probability of occurrence of the two risks is both 2 and the severity is 5.



Judgment

(providing relevant personnel with countermeasures)

After considering the insufficiency of the existing protective measures, it is recommended that relevant personnel should use a support frame or a stop block to fix the two cylinders. In addition, it is also recommended that clear warning signs and access control should be set up.

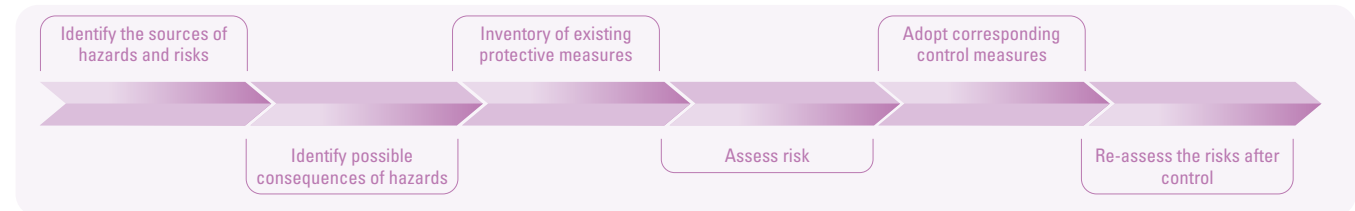
Provide the methods for implementing the improvement suggestion (such as planning the fixing method before installation and regularly inspecting the protective measures)

Occupational safety risk identification, assessment and follow-up management

The Group attaches great importance to risk management, because only effective risk management can enable the Company to take timely actions to avoid risks and reduce losses, so that the Company can operate stably. The Group has identified major risks in 2023, and implemented appropriate management to prevent accidents.

Significant risks identified	Response Measures
Fire at construction site due to improper cigarette butt management.	Dedicated smoking areas are set up at the Group's construction sites, and smoking is prohibited outside of the smoking areas.
Impact on passersby of sewage pipeline construction, transportation, and maintenance measures.	Cooperate with the owner to implement the transportation and maintenance measures to reduce the chance of night-time employment accidents.
Parking tower maintenance contractor is exposed to carbon dioxide, causing suffocation.	Replaced the switchboard that accidentally triggered the CO ₂ fire system, and the relevant departments and service personnel practiced the system operation.
The customer fell into a coma and died during the hot spring bath.	Purchase additional first aid equipment and arrange patrols to increase the number of employees familiar with first aid to respond to emergencies at any time.

However, risk identification alone is not sufficient for effective management. Therefore, ISO 45001 requires companies to quantify the severity and likelihood and rate the risk level to inventory the problems they may face and their possible solutions from a more comprehensive perspective. After taking the relevant measures to reduce the risk, the risk level score is carried out through the same concept to ensure the effectiveness of the control, and the control is adjusted whenever necessary. In the future, Radium Life will continue to push in this direction, hoping to properly control and minimize the risks it may face.



Column

Risk management and control of high and significant risks

Through the above process, Titan Development & Construction controls risks at all levels, taking the assessment and management of high and significant risks as an example. After analyzing the risk, it was found that the construction personnel touched the welding chuck with damaged insulation, resulting in a high risk of electric shock. Considering the existing protective measures, Titan Development & Construction proposed that employees should test whether the automatic electric shock prevention device operates normally before use as a control measure for this risk. It is estimated that the possibility of occurrence of electric shock can be greatly reduced, thereby reducing the level of the risk. Regarding the thermal injury that may result from high-temperature outdoor operations, after considering the existing control, we believe that we should provide employees with thermal hazard prevention, safety and health education and training, and adjust the thermal adaptability and working hours of workers to control this risk.

Name of operation/ process	Hazard Identification and Consequence	Existing protective equipment	Risk assessment			Control measures adopted to reduce risks	Estimated risk after control		
			Severity	Likelihood	Risk level		Severity	Likelihood	Risk level
Advancement of engineering/ pipeline advancement	Workers touch the welding chuck with damaged insulation, causing electric shock.	- Work control - education and training for work permit applicants - Electric welding gloves - Safety helmet	S5	P5	5	Work control - education and training for work permit applicants Electric welding gloves Safety helmet	S4	P2	2

Name of operation/ process	Hazard Identification and Consequence	Existing protective equipment	Risk assessment			Control measures adopted to reduce risks	Estimated risk after control		
			Severity	Likelihood	Risk level		Severity	Likelihood	Risk level
High Temperature Operations	Heat cramps, heat fainting, heat exhaustion, heat stroke	Engineering control: • Provide appropriate resting places (workplace sprinkler measures, simple sunshade devices). • On-site inspection of labor operations. • Reduce labor exposure temperature (provide fan to increase air movement or convection).	S3	P3	4	• Provide appropriate resting places (workplace sprinkler measures, simple sunshade devices). • On-site inspection of labor operations. • Reduce labor exposure temperature (provide fan to increase air movement or convection). • Heat hazard prevention safety and health education and training • Adjust the thermal adaptability of workers • Adjust the working hours of workers	S2	P3	3
		Management control: • Heat hazard prevention safety and health education and training • Adjust the thermal adaptability of workers • Adjust the working hours of workers							
		Personal Protective Equipment: Light-colored, loose-fitting, with good moisture absorption, breathability, wear resistance, and wear. Comfortable work clothes							

Risk level		Likelihood of consequence				
		P5	P4	P3	P2	P1
Severity of Consequence	S5	5	5	4	3	2
	S4	5	4	3	2	1
	S3	4	3	2	2	1
	S2	3	2	2	2	1
	S1	2	1	1	1	1

↩ Risk Assessment Grading Table

Occupational Health and Safety Impact Management

In terms of occupational health and safety management, the Group is not limited to itself, but also takes care of the personal safety of third-party contractors (e.g. contractors, stationed contractors, etc.) and customers. For the maintenance operations outsourced to businesses not operated by the Group, from the perspective of the business owner, the contractor is reminded of the possible hazards in the workplace and the safety rules to be followed, and the hazard notification and on-site contractor meeting are held to protect the personal safety of the contractors and customers. We plan to revise the counter lease contract in the department store in the future to include health and safety-related requirements, and confirm that the contractors stationed in the department store are responsible for the health and safety management in the business area. In addition, to ensure that personnel can respond in a timely and effective manner in the event of an emergency, each company of the Group conducts drills as needed.

📌 Wan-Da-Tong

Due to the characteristics of the industry, the Wan-Da-Tong's business premises are crowded areas. Therefore, how to respond in the event of an emergency is what we need to pay attention to. In 2023, we organized a total of four firefighting, earthquake prevention, and flood prevention drills to minimize losses in the event of a disaster through early prevention and training.

Due to the frequent occurrence of fires in recent years, to ensure that Wan-Da-Tong can respond in the most efficient manner in the face of a fire, in addition to seeking assistance and guidance from the fire brigade, Wan-Da-Tong has also properly allocated personnel. The personnel division is divided into a command team, a notification team, a firefighting team, an evacuation guidance team, a safety protection team, and a first-aid team to ensure that employees can respond quickly and accurately in the event of a real disaster and are responsible for their respective tasks.

📌 Rih-Ding Water Enterprise

To ensure proper response in the face of an emergency, Rih-Ding Water Enterprise participated in a joint fire drill in 2023 to ensure that all employees can respond in a timely manner to a fire in the future to reduce possible losses. We also provide AED education and training for employees, hoping that through sufficient training, all employees know how to correctly operate the equipment and help others when necessary to maximize benefits.



↩ "Get on the ground, cover, and stabilize" in the event of an earthquake.



↩ Flood control preparations and drills.



↩ Evacuation Guidance Class Training.



↩ Announcement Training.



5-3-2 Employee Health Checkup and Health Promotion Activities GRI 403-3、403-6

To provide employees with a safe, comfortable, and healthy work environment, Radium Life is committed to creating a healthy workplace. After obtaining the Health Activation Label certification from the Ministry of Health and Welfare in 2020, Radium Life obtained the Healthy Workplace Promotion Label together with its subsidiary, Chi-Shun Sheng in 2023. Through various activities and information promotion, Radium Life raises our employees' attention and awareness of health issues, internalizes them into their own concepts, and creates a healthy and friendly workplace environment.

In terms of practical actions, in addition to providing health checkup-related subsidies to each subsidiary, the Radium Life Group has also designed comprehensive health promotion activities, including the EAP employee assistance program, health consultations, and various health seminars, so that employees can receive care at all levels.

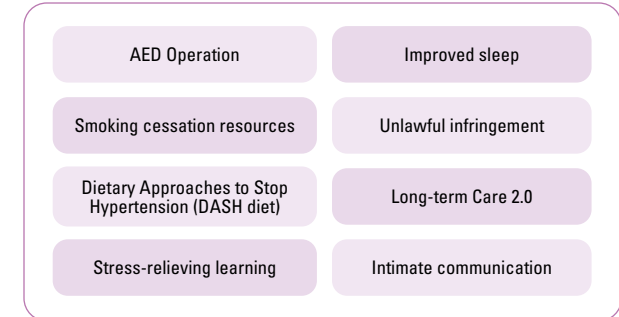
Health checkup and on-site medical staff and consultation services

The Radium Life Group encourages employees to have regular health checkups and provides subsidies of different amounts depending on the type of employee. From the Group's perspective, the average health checkup subsidy for senior management is about NTD 20,000, and that for mid-level management and general employees is NTD 4,000. In 2023, a total of 590 employees of Radium Life and subsidiaries in consolidated financial statements participated in the health checkup, and the total health checkup cost was NTD 2,250,146¹; 217 employees of Radium Life, Wan-Da-Tong and Rih-Ding Water Enterprise participated in the health checkup at a total cost of NTD 922,996, accounting for about 41% of the Group's total health checkup cost. In 2023, the Group also hired medical personnel to be stationed on site for a total of 156 occasions (32 hours), provided on-site medical and health consultation services, and a total of 136 people received consultations (30 minutes each time) throughout the year, and a certified first responder was stationed in the office at all times.

The Group also implements special management for operations that may face special risks. For example, in 2023, Rih-Ding Water Enterprise conducted a special n-hexane health checkup on three laboratory personnel to ensure that the relevant personnel's nervous system and other physical conditions are in good condition. In response to the pandemic, we have implemented measures such as diversion of office work and meals, remote meetings and online training, employee physical condition and vaccine tracking, personal epidemic prevention equipment distribution, and special event notification. We continue to promote healthy workplace measures and activities to protect the health of employees.

Health seminars

Radium Life regularly presents health promotion seminars every year, and has set up a health seminar channel on its internal e-Learning platform, with topics set by employee survey feedback so that employees can regularly absorb desired health news. In 2023, eight health seminars were held, covering topics such as emotions, disease prevention, workplace relationships and emergency response (such as AED operations) to help employees improve their functions and adjust their body and mind to achieve balance in their busy lives.



☞ Saying Goodbye to The Three Highs - Dietary Approaches to Stop Hypertension (DASH diet)



☞ Stress Creates Change - Stress Relieving Seminar.

☞ Radium Life Group's Healthy Workplace Certification Mileage.



☞ Radium Life Group's Healthy Workplace Certification Mileage.



☞ Health Promotion Services of the Radium Life Group.

¹ Please refer to Appendix I Sustainability Performance Detailed Statistics Table 18 for further details on employee health check participation rates.

5-3-3 Occupational Safety and Health Education and Training

GRI 403-4、403-5

To enhance the awareness of occupational safety and health among OSHE personnel, Radium Life Group conducts relevant educational training programs. Following the training, course evaluations are conducted to assess the effectiveness of the instruction. In 2023, in light of the fact that the long-term prosperity of the Company is closely tied to a sound occupational safety and health management system, the Talent Development Department holds regular "professional seminars for occupational safety and health managers" to discuss and exchange with the occupational safety and health managers of the Group's subsidiaries. This year, 2 hours of Occupational Safety and Health Education and Training were also held. To ensure the safety of all employees within the Group at work, in 2023, the Talent Development Department organized a health and safety education and training for new employees every two months on average. For the current employees, the Group will assist each company to utilize the Digital learning platform for continuing education of the Occupational Safety and Health Administration.

Course Name	Course Hours	Attendance
Professional seminars for occupational health and safety managers: • Health and safety management contract	2	22
Professional seminars for occupational health and safety managers: • Occupational health and safety management system concept • Impact and Discussion of Accident • Training to become a better occupational safety personnel	2	34
Professional seminars for occupational health and safety managers: • Occupational health and safety management system concept • Purpose and principles of hazard risk assessment • Hazard Identification and Risk Assessment Practical Skills	2	22
Professional seminars for occupational health and safety managers: • Mentality and Foundation of Occupational Health and Safety • Theory and practice of occupational health and safety personnel: Innovation beyond regulations • Continuous advancement of occupational health and safety personnel: avenues for professional growth	2	24
Occupational Safety and Health Education and Training: • Summary of Occupational Health and Safety Regulations, Concepts of Occupational Health and Safety, Health and Safety Work Rules, Emergency Response, General Information on Fire and First Aid	2	264



Group Photo of the Occupational Health and Safety Officers.

Spotlight

Radium Life Group uses the spare time adopting the concept of microlearning. In just 1 to 2 minutes before each meeting, personal health and safety experiences and thoughts are shared in the form of spotlights. The topics include not only workplace health and safety concepts, but also various health and safety risks that employees may face during daily travel. The Group promotes related prevention information to its employees in the shortest time for early response and hazard reduction.



5-3-4 Creating a Healthy and Safe Working Environment

GRI 403-8、403-9

SASB IF-HB-320a.1

Radium Life, Wan-Da-Tong and Rih-Ding Water Enterprise are committed to providing a safe working environment for employees through comprehensive occupational health and safety management, crisis and risk control, health promotion activities and occupational safety education and training. There were 3 employee occupational accidents in Q Square mall in 2023, 2 of which were minor injuries without loss of time, and the other resulted in the loss of 3 days. Q Square has provided employees with appropriate protective equipment and promoted correct operation methods to prevent unsafe behaviors. One fall occurred to a contracted employee of Radium Kagaya, and training related to the prevention of falls has been administered. Radium Life Group will continue to create a healthy and safe work environment with safety as the highest guiding principle. For statistics related to occupational accidents, please refer to Table 19 in Appendix I Sustainability Performance Detailed Statistics.

The effectiveness of Radium Life Group in promoting physical and mental health protection for workers:

The corresponding SDG3 "health and well-being" goals and a holistic approach to implement comprehensive health management. Health management covers promotion of worker health, health checkups, care and nursing, and occupational disease prevention. The goal is to control the work environment and personnel health risks, promoting work-life balance.

Based on the analysis of the results of the annual health checkup, the abnormal workload checklist, the musculoskeletal symptom questionnaire, and the work fitness assessment form questionnaire survey and analysis results, we screen medium- and high-risk groups, and prioritize high-risk items to formulate an annual health promotion plan.

• **Abnormal workload-induced illness prevention plan:** The abnormal workload execution record is evaluated and reported once every six months. The risk level is evaluated based on personal risk factors. For high-risk employees, physicians engaged in labor health services will conduct face-to-face health guidance. For medium- and low-risk employees, relevant health information will be provided by the nursing personnel via email and their supervisors will be notified to give appropriate assistance. In 2023, a total of 5 high-risk employees and 48 medium- and low-risk employees were screened.

• **Prevention plan for ergonomic hazards:** Evaluate and fill out the questionnaire on employees' self-described musculoskeletal symptoms (targeted for suspected employees) every year to follow-up. The physician engaged in labor health services understands the cause of the symptoms of the case, gives appropriate improvement suggestions, and tracks the improvement status through regular interviews. In 2023, there was one employee suspected of being at risk. After the labor health service physician assisted the individual with the actual assessment, he adjusted his posture and was downgraded to a non-hazardous condition after a re-evaluation.

6

Happiness and Co-Prosperity that Benefits Society

6-1 Senior Care	102
6-2 Community Development and Care	106
6-3 Diversity Education	108

With the brand spirit of "collaboration, continuous innovation, diversity and co-prosperity, value creation, and sustainability," Radium Life has been actively expanding its presence in nine key industries, including construction, operations, and resource circulation and recycling, and collaborates with the "Radium Cultural and Educational Foundation" with the core objective of supporting social welfare and providing a quality living environment for the public. In 2023, the Group's subsidiaries will continue to combine their advantages in various fields to unleash their strengths, linking the resources of all Group companies to expand their influence and to create sustainable values based on the three major themes "elderly care," "Community Development and Care," and "Diversity Education." In the future, Radium Life will continue to build a sustainable brand, make good use of group partners in diverse industries, actively expand social influence, and implement the United Nations Sustainable Development Goals through concrete actions.



- SDGs and Annual Highlights P6

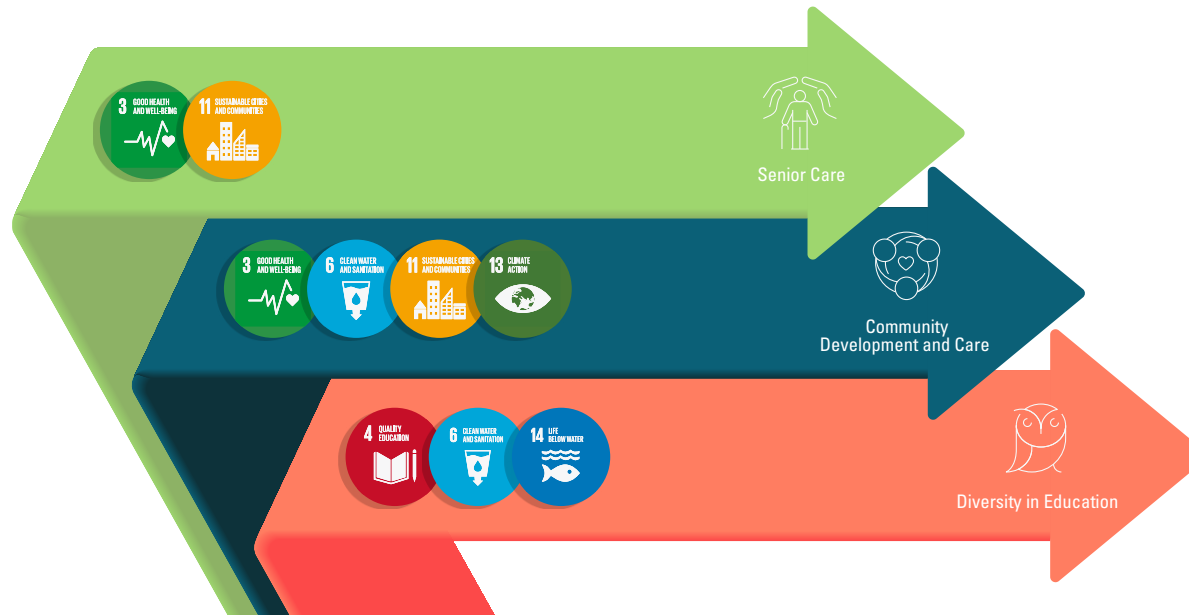


- Industry-academia Observation and Learning P110
- Environmental Education Course of Rih-Ding Water Enterprise P109



- Golden Age Academy P102





Three main axes	Motivation and Philosophy	Annual related activities	Main benefits
 Senior Care	Taiwan will become a super-aged society in 2025, and the housing and care needs of the elderly will arise accordingly.	Golden Age Academy Caregiving Services for Seniors	1. Promote the physical and mental health of seniors and delay disability. 2. Improve interpersonal relationships and living quality of the elderly.
 Community Development and Care	The community has a positive impact on the residents. Its resources can improve the quality of life of the local residents. By thinking about the community through the impact, it can further change the local people.	Color of Happiness: Let's Walk Together Public Recycled Water Local Philanthropy	1. Establish the concept of community water resource recycling. 2. Increase person-to-person interaction, encourage residents to exercise, and strengthen physical fitness. 3. Enhance the corporate image of the organization.
 Diversity in Education	In recent years, we have emphasized "competence-oriented" education, sharing professional knowledge to improve the knowledge, abilities, and attitudes that participants should possess.	On-campus service Environmental Education Volunteer Team Management and Training Environmental Education Visits Promotion of Environmental Education The Beach Cleanup Industry-academia Observation and Learning	1. Cultivate public awareness of sustainability and enhance public awareness and understanding of environmental protection. 2. Training industry talents (e.g. transportation, hotel, nursing care)

Five Elements of the Management Approach

Policies/Commitments	Policy:	1. Promote the "Longevity Project", connect local healthy aging resources, and build a health and wellness business. Create a co-habitation environment and a harmonious living community for senior citizens and foster a sense of belonging, purpose, vitality, and warmth. 2. Organized environmental education, industry talent cultivation, industry-academia observation and learning activities, and participated in exhibitions on sustainability issues to share our advocacy for environmental friendliness and experiences in green transportation, and to invest in the sustainable development of water resources circular economy.
	Commitments:	Upholding the brand spirit of "collaboration, continuous innovation, diversity and co-prosperity, value creation, and sustainable development", the Radium Life Group is actively expanding into nine major industries, namely construction, operation, resource circulation, and so on. Radium Life has been actively expanding its presence in nine key industries, including construction, operations, and resource circulation and recycling, and has established the "Radium Cultural and Educational Foundation" with the core objective of supporting social welfare and providing a quality living environment for the public.
Action Plan	Positive Impact Management	Through the four core development axes of "Senior Care", "Community Development and Care", and "Diversity Education", we seek to bring a sustainable and symbiotic model to the seniors, young people, and local communities, and promote the public's awareness of environmental sustainability through sound environmental education to create a safe and comfortable living environment. This way, every part of the local environment can thrive together with the Company.
	Negative Impact Management	The construction work undertaken by Radium Life Group may cause changes to the original landscape, so we are actively adopting green public space to reduce the impact on the environment while providing a comfortable and safe environment for road users and residents.
	Objective/Target	For the 2024 goals, medium- and long-term goals, please refer to 1-1 Sustainability Blueprint and Strategy
	Validity Assessment	For the 2023 goals, performance, and target achievement status, please refer to 1-1 Sustainability Blueprint and Strategy
	Complaints Mechanism	Set up a stakeholder contact area on the Company's official website, a digital contact channel or app for each residential community project, and hold community meetings from time to time to provide a platform for feedback from community residents and relevant stakeholders.

Management Approach | Local Communities

GRI 2-25、3-3、413-2



6-1 Senior Care GRI 413-1

Taiwan officially became an aging society in 2018, and the National Development Council estimates that it will become a super-aged society in 2025. As a result, there is a corresponding demand for housing and care for the elderly population. As early as 2014, Radium Life has been actively involved in the development of real estate for senior citizens, hoping to expand the concept of "home" to "senior gardens" and link local healthcare and medical resources to build a community-based healthcare service to fulfill society's expectations for senior communities. In 2018, the Company launched the iBeautiful Life Zhonghe Branch rental properties to facilitate cohabitation among youth and seniors. In 2020, the Company launched the "Longevity Project", which focuses on the four senses of "belonging", "value", "vitality" and "warmth" by linking local healthy aging resources offering a variety of courses. In 2021, the senior citizen home, The Genesis, was built with iBeautiful Life as the service core for a comprehensive longevity innovation living environment for senior citizens and to maintain the their quality of life and dignity.

Due to Radium Life's emphasis on well-being and the needs of the elderly, Radium Life received the "Senior-Friendly Leadership Award" from the Executive Committee of the Taiwan Corporate Sustainability Awards in 2023 and was invited to share its successful experience on "Senior-Friendly" aspects at the 2023 Taiwan Diversity, Equality & Inclusion (DEI) Leadership Forum.



6-1-1 Cultural and Recreational Activities: Happiest Learning for Oneself and Feeling Like Home

Golden Age Academy

In addition to meeting the needs of seniors in terms of hardware and facilities, Radium Life has launched the "Golden Age Academy" to provide senior-friendly life and leisure services. In order to create a new family-like affection among neighbors, and to cultivate a warm feeling of mutual care, the "Golden Age Academy" has been launched in the "iBeautiful Life Zhonghe Branch" in 2021. By organizing a variety of fun activities and festivals, we hope to enhance the care of seniors in the areas of recreation, spirituality and health promotion. In 2022 and 2023, iBeautiful Life continues to extend this spirit, and the Academy employs external lecturers to teach diverse courses, and arranges residents with professional abilities to give courses to other elders. By building a mutual aid circle for the younger generations, we aim to build a society where both teachers and students can benefit from each other's teachings. We also encourage the elderly to actively learn what they love, in order to achieve the concepts of "healthy aging" and "local aging".



Features of Golden Age Academy



- Applying the UK concept of revitalizing the human resources of seniors through a mutual assistance circle, we invite residents to become instructors and teach each other, fostering a supportive economic and social circle in order to establish a sense of value and creating a focus of life for the elderly.
- The most popular and helpful courses are organized to enable seniors to learn about the world without leaving their homes, to maintain a spirit of lifelong learning, to enjoy a creative life, to maintain a more satisfied mood. It can also contribute to preventing depression and age-related decline, such as Alzheimer's disease, in their later years.
- We encourage seniors to express themselves and enjoy the golden age of true freedom through learning and activities with friends.

Classes and Activities in 2023

In 2023, iBeautiful Life organized a total of 93 sessions of activities covering the three major aspects of "life entertainment," "mental health care," and "health promotion." In order to provide participants with a good experience, iBeautiful Life devoted a preparation cost totaling about NTD 1,627,500, and 279 employees, attracting a total of 2,015 participants, and the satisfaction rate was as high as 91.2%. The course activities not only cultivate the friendship between the residents, but also enhance the quality of life of the elderly, encouraging mutual learning and exchanges, and realizing the concepts of "healthy aging" and "local aging".

Entertainment

One-day trip to Taoyuan, offering courses to cultivate residents' interests and abilities, daily walking, etc.



Fun with Taoyuan.



Folk dance class.

Mindfulness and Wellbeing

Soothing Art Series, "Food Tastes Good", etc.



Therapeutic Art Class Series.



Good Taste.

Health Promotion

Lectures on the 7 cycles of health promotion, macular degeneration detection, sandbag resistance exercise series, health exercises for old age hair, etc.



Lecture on the Seven Cycles of Health Promotion.



Health Exercises for Old Age Hair.



Lecture on Lower Extremity Exercise.

Celebrating Festivals

In addition, in order to let the residents feel the festive atmosphere, increase networking opportunities, promote interpersonal interaction, and let the elderly enjoy the warmth and sense of belonging at home, iBeautiful Life organizes festivals every year, including birthday parties, year-end celebrations, Lantern Festival, Mother's Day, Dragon Boat Festival, Father's Day, etc. A total of 13 events were held in 2023. Each event took about one month of preparation. A total of NTD 357,500 was invested in preparation and about 71 people were involved. A total of 384 people participated throughout the whole year, and the annual satisfaction rate was as high as 93.6%.

Due to the high satisfaction of participants with such activities, iBeautiful Life plans to continue to organize various festivals and develop more diversified "Golden Age Academy" activities based on 2023. The innovative courses add diversity, enable the elderly to learn in a variety of ways, increase their interests, and communicate with their peers, creating a new type of happy living accommodation in the metro area that is full of wisdom, vitality, self-esteem, freedom, and warmth, so that all residents can achieve physical, mental and spiritual wellbeing.



Year-end Dinner Feast in 2023



Dragon Boat Festival boat racing activity.



Mid-Autumn Festival Fun Contest.



Quarterly Birthday Parties

Senior School

The Genesis focuses on designing suitable spaces for the elderly's daily living, while at the same time connecting local healthcare resources and healthcare services. We firmly believe that "there is no everlasting age, but there is a young mentality. As long as the thoughts and actions are not aging, you will always be youthful." In addition to organizing events on major festivals and organizing various courses, we hope to promote the spirit of "lifelong learning" and create a dignified and fun living environment for the elderly.

In early 2023, the Genesis organized a number of youthful classes with diverse contents, from tea and ink painting to photography lessons to DIY classes for Christmas afternoon tea. In addition to improving the skills of community residents at all levels, it also cultivated good interaction within the community. The community-based teaching model not only emphasizes professional skills, but also focuses on building a sense of community and promoting social inclusion.



3/2 Tea Dyeing Draws Four Seasons to Bring Good Spring.

4/27 Adult Movement Class.

5/11 Chocolate Tasting Party.

6/12 "Yu Family Rice Dumplings" Chef Lecture. (1/2)

6/12 "Yu Family Rice Dumplings" Chef Lecture. (2/2)



7/4 Tsai Fang-Wen Literature Club vol.1

7/31 Tsai Fang-Wen Literature Club vol.2

8/29 Seize the Ageless Youth! Play photography with Teacher Min's creativity" session vol.1

9/13 DIY Ice Heart Mooncakes



9/25 Seize the Ageless Youth! Play photography with Teacher Min's creativity" session vol.2

11/18 Aromatherapy (1/2)

11/18 Aromatherapy (2/2)

12/22 DIY Gingerbread Man (1/2)

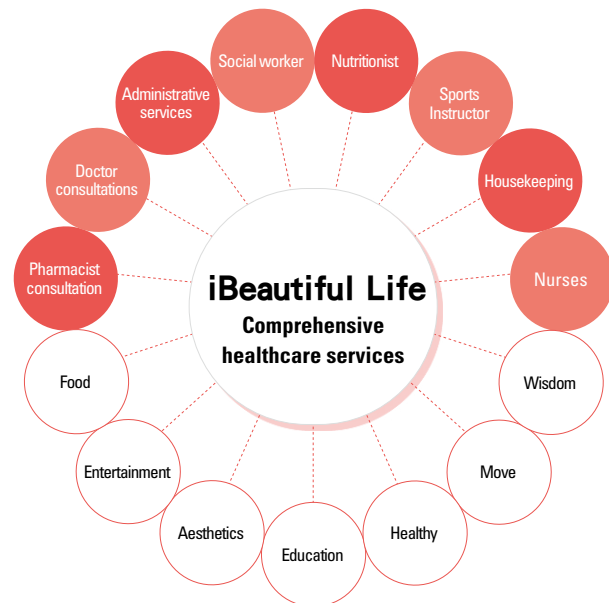
12/22 DIY Gingerbread Man (2/2)

6-1-2 Caregiving Services for Seniors

iBeautiful Life Caregiving Measures

To meet the physical and mental health as well as the companionship needs of the elderly, under "Radium Life Longevity Project", special planning has been implemented in both hardware facilities and services, aiming to cater to the needs of the elderly. In terms of hardware design, safety features such as grab bars and emergency call buttons are installed in the bathrooms, and safety positioning systems are implemented in the corridors to ensure the safety and care of the residents. In the services aspect, a team of professionals including nurses, social workers, and housekeepers are available to provide companionship and care for the elderly, allowing them to enjoy a joyful and healthy lifestyle while receiving comprehensive services.

To enhance the quality of life for the elderly, iBeautiful Life implements a diverse and comprehensive service model for health management. In 2023, we will provide services for the elderly through innovative research and technology, integrate virtual reality and wearables to detect the frailty of occupants, and use software to detect macular degeneration in the elderly to achieve the goals of prevention, early detection and early treatment offering a smart and safe living environment for the residents of iBeautiful Life.



③ Acer Smart Doctor Collaboration - Macular Degeneration Detection:

With software that does not affect the occupants' daily life, Acer Smart Doctor analyzes the macular degeneration status of the occupants and provides eye care lectures to teach the elderly how to properly protect their eyes and improve their quality of life.



Macular Degeneration Detection.



Seminar on eye care for the elderly.

③ Taipei Veterans General Hospital - "Research on Smart Medicine for Anti-frailty with Integrating Virtual Reality and Wearable Sensing" Tracking:

Taipei Veterans General Hospital integrates virtual reality and wearable sensors for frailty detection research, hoping to detect signs of frailty in advance through the introduction of new technology, and delay the onset of frailty with smart healthcare, so that the elderly can live healthy lives.

In addition to creating a safe and secure living environment from the outside, iBeautiful Life also values the spiritual well-being of the elderly and their sensitivity to safety. For example, in 2023, through a few weeks of planning, we will promote the following three major activities: Through these three activities, "Home Safety and Health Promotion", "Annual Anti-aging Program - Happy Meal Time", and "Outdoor Outing", the awareness about the safe use of electricity is promoted to the elderly, and the interpersonal relationships with other residents and their family members and appetite of the elderly are enhanced.

			
Activity items	Home Safety and Environmental Hygiene Promotion	Annual Anti-Aging Program - Happy Meal Time	Outdoor outing
Number of participants	Invest 2 to 3 people	Invest 3 to 5 people	Invest 5 to 6 people
Activity Benefits	It was held once in 2023, attracting a total of 35 people. In addition to promoting environmental hygiene and safety in the use of electricity in public areas through lectures and communication, housekeepers also inspect the use of electrical appliances through quarterly home visits to improve the quality of life for the elderly and make the residents feel safe and at ease.	1 session per week. Through meal sharing activities, we can facilitate the elderly to adapt to life and improve interpersonal relationships. Poor appetite and weight loss can be improved, reducing the incidence of frailty, achieving "sharing" and "sharing fun", improving the quality of healthy life of the residents, and making them feel better. This can help to increase their appetites, weights, and increase communications and interactions between residents.	Once a year. The specific benefits of outdoor hiking not only enhance emotional exchanges and build connections between the residents, but also increase the interaction between the residents and their family members, maintaining and strengthening the warmth between their family members and residents.

In addition to the above activities, to ensure the health of the elderly, we also plan to link up with community medical resources in the future to provide residents with various vaccinations, annual elderly health examinations, and other on-site services to effectively improve the health of the residents, prevent possible underlying diseases in advance, and enhance the quality of life of the elderly and achieve dignified "wellness".

6-2 Community Development and Care

GRI 413-1

Community building focuses on residents' participation and the cultivation of common awareness to make the place where they live better. Rih-Ding Water Enterprise provides the public with free recycled water by starting from its own business. In addition, it also promotes neighborhood relations by co-organizing activities such as a neighborhood walk and actively helps communities build community care networks; the subsidiary Wan-Da-Tong took advantage of the flow of large crowds at Taipei Bus Station to initiate blood donations and charity sales to realize the public welfare spirit of "giving back to the society". In the future, Radium Life will cooperate with the foundation to organize various community building-related activities, such as supporting the music culture of the Amis tribe, after-school self-learning activities for children in the community, community camps at the Heyi Happiness Station, and sustainable management activities featuring local cultural life to promote community relations and build community consensus.

6-2-1 Color of Happiness: Let's Walk Together

Adhering to the spirit of promoting energy conservation and carbon reduction, promoting community exchange and community cohesion, and promoting environmental education, Rih-Ding Water Enterprise has sponsored the 100-person walking event initiated by the Bamboo Development Association. Rih-Ding Water Enterprise also took the opportunity to set up a booth in the sewage small classroom to educate residents on the environment.

To provide the public with clear and understandable environmental education dissemination and increase the content of environmental education promotion, Rih-Ding Water Enterprise recruited a total of 6 volunteers and spent 3 hours to assist in the environmental education promotion. The small games and graphic design were used to explain the simple things in simple terms. The wastewater treatment process was introduced to the participants, regardless of age, to enhance their understanding of water recycling and let the public get to know the Taoyuan North District Water Resources Recycling Center and have a better understanding of and recognition of an environmentally friendly lifestyle.

6-2-2 Sustainable Environment and Community Development

To implement SDG6 "Ensuring access to and sustainability of water and sanitation for all", Rih-Ding Water Enterprise is committed to improving water use efficiency to solve water shortages, as well as improving water and sanitation management and establishing the concept of water conservation. To achieve this goal, Rih-Ding Water Enterprise has purchased a lot of equipment (such as deodorization equipment) in the past to ensure the supply and recycling of fresh water, and provided free recycled water service to the public or units in need, including local firefighters, the Taoyuan City Government, the Freeway Bureau of MOTC, and the Company's pipeline network construction unit are used as water for fire drills, to suppress dust, and for road sweepers.

112 年度幸福花彩 益起同行健走活動暨社會福利宣導活動 企劃書

一、活動說明：
為慶祝區全區居民交流及提供節能減碳、利用健走強化體能，有益身心靈，並了解當地的地方特色，以達到聯繫社區意識之目的，增進傳統民風習俗及和諧生活，並宣傳公益及社會福利宣導。

二、活動時間：112 年 11 月 12 日 (日) 8:30-12:00

三、活動地點：蘆竹區

四、參與單位：
● 指導機關(單位)：桃園市政府、桃園市蘆竹區公所
● 主辦/承辦機關(單位)：桃園市蘆竹區公所社區發展委員會
● 贊助機關(單位)：蘆竹區各社區發展協會及各里辦公處、大竹聯合守望相助隊、桃園市蘆竹區大華國小、日晶水務企業股份有限公司、金格食品公司

五、活動費用：本次費用由桃園市蘆竹區公所社區發展協會收取。

六、參加對象及人數：蘆竹區民眾，預計 500 人

七、活動流程：

時間	內容	備註
8:15-9:00	活動開始/集會時間/大華國小社團表演/社會福利宣導	各大福利宣導導師：李金勝及黃美華
9:00-11:30	健走時間	沿途欣賞花海、領取各關紀念品
11:30-12:00	領取午餐/散會	

八、活動注意事項：
● 設置攤位，安排 2 名長桌、六張椅子。
● 提供 500 份禮品給參加人員。
● 提供活動過程及宣導品。

九、活動成效：
● 環教宣導：環教宣導人數增加超過 500 人。
● 提升打開宣傳：藉由 FB 粉絲數增加，提升本中心曝光度。
● 本次成果可視為中心 CSR、ESG、環教及公益運用亮點。

Community Walk Activity Plan.

幸福花彩 益起健走 暨社會福利宣導活動

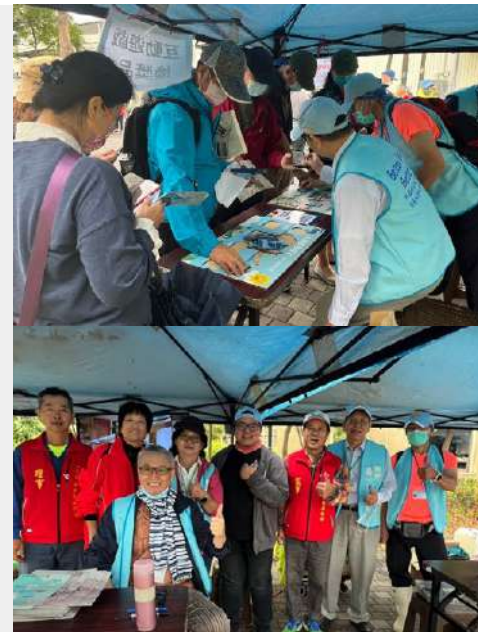
112/11/12 (星期日) 上午 8:30 - 12:00 止

活動內容：

- 8:15-9:00 集會時間 大華國小社團表演 社會福利宣導
- 9:00-11:30 健走時間 沿途欣賞花海、領取各關紀念品
- 11:30-12:00 領取午餐/散會

活動地點：A 大華國小 B 日晶水務 C 花海花園 D 金格食品 E 大竹聯合守望相助隊

Joy of Happiness: Walking Event Promotional Leaflet.



Rih-Ding Water Enterprise set up a booth for the classroom activity in sewage schools in conjunction with the "Color of Happiness: Let's Walk Together".

好康報報 取用回收水 免費

我要到哪裡取用呢?

消防隊取水
消防隊取水
消防隊取水

取水地點：蘆竹區 231 巷

取水資訊：03-3229688
桃園市蘆竹區富華路一段 177 號

備註：水車取水孔為 3 吋大小，另有水龍頭供一般民衆使用。

6-2-3 Community Greening and Care

Adopting Barrier-Free and Green Public Spaces

Based on the vision of the United Nations Sustainable Development Goals (SDG 11 "Sustainable Urban-Rural Areas"), we actively provide safe, inclusive, accessible, and green public spaces. The site of Wan-Da-Tong Enterprise's operations is in Taipei Bus Station, which is adjacent to many public spaces. In order to ensure a safe, affordable, easy-to-use and sustainable transportation system for all, and to improve road safety on the roads and around the station, Wan-Da-Tong has taken the initiative to adopt sidewalks, trees and streetlights in public spaces, hoping to maintain the surrounding environment to strengthen the quality of service, and to help improve urban green spaces. Relevant adoption information is as follows:

Adopting Unit	Wan-Da-Tong	
Adopted Item	Pedestrian Sidewalk	Sidewalk Trees
Period	2018 ~ 2028	2018 ~ 2028
Scope	Tatung District City Hall Section Lot, Zhongzheng District Park Section Lot	Taipei Bus Station , 18 trees in total
Main Responsibilities	- Maintain the cleanliness of the sidewalk - Maintain the aesthetics of plants - Notify competent authorities of the need for repair	- Maintaining the aesthetics of the plants - Maintaining the watering of the plants



6-2-4 Local Philanthropy

Based on the spirit of "taking from the society and using it for the society", Radium Life has deeply internalized the spirit of social responsibility by extending its concern to all the related stakeholders both inside and outside the Company, and has taken the initiative to initiate charitable activities for years, sharing the Group's resources and continuously giving back to society. For example, in 2023, Wan-Da-Tong Enterprise considered the large number of foot traffic at the Taipei Bus Station, invested 4 employees and an expense of NTD 39,815 to hold 15 charity sales events, which raised a total of NT\$95,200. Radium Life employees initiated 3 charity blood donation drives, with 177 people responding and 240 bags of blood collected.



Certificate of Appreciation for Blood Donation.

Local Philanthropy

Radium Life also contributes to society through charitable donations, promoting the development of industry and society. In 2023, the total amount donated by Radium Life and Rih-Ding Water Enterprise was NTD 904,000. Together with other consolidated financial statements subsidiaries, the total local donation in 2023 was NTD 1,763,150.¹ The Group has long paid attention to the development of local culture and spared no effort in engaging in community-related activities and development. Rih-Ding Water Enterprise regularly makes donations to Luzhu and Hongzhu communities to promote local community development and care for local residents. In addition, the Group also values the development of Hakka culture. In 2023, Radium Life and Wan-Da-Tong made donations to the Hakka Cross-generational Kaohsiung Entrepreneurship Project and the Liudui Hakka Club in Taipei, hoping to contribute to the growth of the Hakka community.

¹ For details such as donation amounts, please refer to [Appendix I - Sustainability Performance Detailed Statistics, Table 20](#)

6-2-5 Radium Cultural and Educational Foundation - Future Plans

With the passion of "giving back to the society", Radium Life and the Radium Cultural and Educational Foundation have jointly organized activities such as staying at home, supporting and promoting aboriginal music and culture. In 2024, we will continue to organize various activities to promote community cohesion.

2024 Plan Items	Summary of Program Content and Expected Results
Long-term happy life activities	By promoting the concept of eco-environmental protection and sustainability and organizing community activities (such as community yoga), we aim to create a culture of long-lasting happiness and longevity.
Sustainable Management with Local Culture and Life Characteristics	The workstations in Banqiao, Guanmiao, and Taitung (hereinafter referred to as the three places) shape and demonstrate the characteristics of cultural life and promote the exchange and understanding of urban and rural life.
Community workstation maintenance	Maintain and update the workstations in the three locations, and change the space and equipment layout when necessary.
After-school self-learning in the community	Through independent learning, parents and children learn together and cultivate common interests.
Amis Kakeng Musical Group and Music Learning	Taitung Station supports the Amis music culture and continues to promote hand-made musical instruments, allowing interested parties to make their own instruments and perform on stage.
Cycling to Love Taiwan	Cycling is an environmentally friendly and healthy exercise. The Foundation hopes to promote cycling to promote physical health and let participants see the beauty of Taiwan.
Community building-related activities or special subsidies	Workstations in the three regions promote local culture, history, and lifestyle characteristics to foster a stronger place.
Publications on the History of Taiwan Stationeries	Write and organize the development of stationery in post-war Taiwan to promote the public's understanding of the history and evolution of stationery in Taiwan.
Promotion of Gender Equality	Organize activities and clubs to promote gender awareness and recognize the responsibilities of both genders in family life.
Stationery Story Tour	The Stationery Story Museum at the Guanmiao Workstation made tours in the form of stationery booths to promote the community's understanding of Taiwan's stationery stories.
Community Experimental Store	Guidance on the establishment of an experimental shop at the Banqiao workstation so that members can take care of their families while serving the community.

6-3 Diversity Education

GRI 413-1



In recent years, much focus has been placed on developing "competency-based" education, aiming to cultivate the knowledge, skills, and attitudes necessary to adapt to current life and future challenges. The Taoyuan North District Water Resources Recycling Center, operated by Rih-Ding Water Enterprise, is committed to creating a friendly environment for educational facilities. It actively cultivates a Environmental Education Volunteer Corps and collaborates with the government, industries, and schools to organize environmental education outreach programs, and was certified by the Ministry of Environment as a water resources education hub in northern Taiwan. Through industry-academia cooperation, Wan-Da-Tong continues to provide learning opportunities at bus stations to share industry experience and knowledge.

Column: The Beach Cleanup

On September 9, 2023, Rih-Ding Water Enterprise invested NTD 47,345 in preparation expenses and manpower of 18 people to cooperate with Taoyuan Neighborhood Association to organize a beach cleanup activity for 100 people at Zhuwei Fishing Port to promote a plastic-reducing and carbon-reducing life.

➤ Motivation

In recent years, people have gradually begun to pay attention to the issue of marine waste. In addition to illegal waste dumping, fishery and industrial waste from shipwrecks, unpurified sewage is also one of the sources of marine waste. In order to promote the concept of plastic reduction, carbon reduction, and environmental activism to the public, and let them understand the importance of connecting sewage pipelines, we cooperated with Taoyuan Neighbor Association for World Beach Cleanup Day to organize this 9/9 Beach Cleanup.

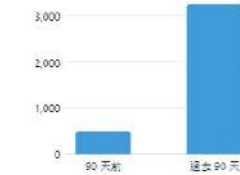
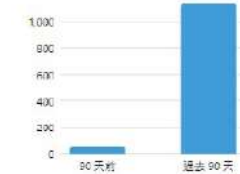
➤ Activity Outcomes

1. Through the professional explanations of environmental education volunteers, the public can learn to identify the types of marine waste and the correct methods of recycling marine waste.
2. We deeply understand the importance of environmental protection in the hearts of the public, and bring the issue of plastic reduction closer to the public, so that they truly understand the importance of plastic reduction and how to take action.
3. Enhance marketing and publicity: Increase the reach of Taoyuan North District Water Resources Recycling Center through Facebook fan page.

彭美嬌
人生初體驗 好好個
三代同堂囉
9月9號真是美好的一天
淨灘 環保 愛地球
要延續哦 就從生活開始
節能減碳..



Diane Wang
帶2歲孫女一起淨灘，許她
未來有一個乾淨的沙灘！



6-3-1 Water Resource Environmental Education Sites

The total area of the water recycling center in Taoyuan North District is about 16 hectares. With "Peach Blossom Spring" as the core of design, we have created a water park-type sewage treatment plant based on the four elements of mountains, forests, water and waterfalls. In addition to the sewage purification facilities, the entire park has a peach blossom theme, a diverse Taiwan native forest area, and a 6-hectare aquatic plant ecological resource area to implement the spirit of symbiosis between people and the environment. Other than maintaining a diverse ecological environment, the Taoyuan North Water Recycling Center has also been certified as an environmental education facility, and is open to the public by appointment to visit and provides courses suitable for all ages to convey to the public the importance of water resources to their land. The goal is to promote sustainable development of the environment.



Environmental Education Courses

Rih-Ding Water Enterprise has long promoted water education. In 2023, we invested 53 employees and held 10 on-campus environmental education courses, with a total of 361 participants, and received a high score of 93.5 out of 100 points in the teaching evaluation. Through stories, experiments, and observational activities, Rih-Ding Water Enterprise shares its experiences in water recycling and reuse in schools for the students to understand water resources and wastewater-related issues, and guide them to imagine a lifestyle that is friendly to the environment, sparking an emphasis on water resources and environmental conservation in the students, and also improve the negative opinions of the trainees about the sewage treatment plant. Besides influencing trainees, environmental education courses also help trainees bring environmentally friendly practices back into their families, so that the concept of cherishing water resources can reach more people and achieve the purpose of promoting sustainable living.

Training System for Environmental Education Volunteer Corps

To cultivate local environmental education talents, Rih-Ding Water Enterprise established an Environmental Education Volunteer Corps. This group assists in conducting environmental education courses, guiding tours, and organizing activities such as field observations and experiences. The Environmental Education Volunteer Corps has been operating for many years, and the quality of our tours has been highly praised. The annual volunteer evaluation excellent award was received in 2023. In 2023, there was a total of 19 sessions of volunteer services, 220 hours, and 1,150 participants were involved.

Rih-Ding Water Enterprise is committed to volunteer training. In 2023, we organized 5 volunteer training courses, with an average training satisfaction rate of 4.66 points. The training content goals are mainly to increase practical knowledge and technical training. The "Outdoor Training Course - Environmental Education Field Visit", "The Past and Present of Sewage Plumbing", "Emergency First Aid and Disaster Prevention Professional Empowerment Training", "Environmental Education Teaching course demonstration - Health Checkup Day in Taoyuan (Professional Lecturer's Class)" and five volunteer training sessions on "The Impact of Water Quality on Water Ecology" were organized, which not only improved the professionalism and explanation skills of employees, but also trained employees to respond to emergencies providing the public with high-quality and safe services.

Promotion of Environmental Education

In May 2023, Rih-Ding Water Enterprise established the "Taoyuan North District Water Resources Recycling Center Sewage Classroom" fan specialty, and in December 2023, it was interviewed by the National Education Radio's "Fifty-Two Outdoor Education Good Ideas". The establishment of the dedicated fan page and the participation in interviews with radio stations have made it easier for the public to know a variety of environmental issues and environmentally friendly lifestyles, and have deeply rooted the concept of environmental protection in the hearts of the public.

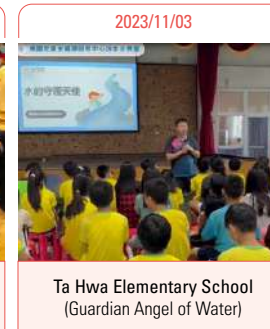
In addition, in order to expand the intensity and breadth of environmental education promotion, after 6 discussion meetings and three years of coordination, Rih-Ding Water Enterprise established environmental education partners such as Shihmen Reservoir, Guandu Natural Park, and Dongyan Mountain in 2023. The "Tamsui River Basin Water Environmental Education Alliance" jointly promotes environmental education marketing activities. Through the establishment of the alliance, the resources of various environmental protection fields are connected and shared, the promotion of environmental education is strengthened, and the external influence of environmental education is enhanced.



Dazhong Elementary School
(The Microscopic World of Water)



Luzhu Elementary School
(the microscopic world of water)



Ta Hwa Elementary School
(Guardian Angel of Water)



Kuaiji Elementary School
(Who is Dr. Water?)



Volunteer Evaluation Excellence Award.



Volunteer Evaluation Excellence Award.



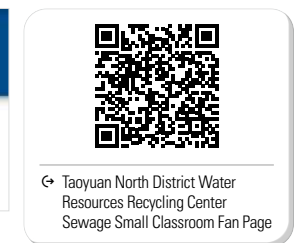
Volunteer Training Course - First Aid Training Course.



Volunteer Training - Professional Lecturer Class.



Fifty-two great outdoor education ideas.



Taoyuan North District Water Resources Recycling Center Sewage Small Classroom Fan Page



Memorandum of Understanding (MOU) of the Tamsui River Basin Water Environmental Education Alliance.



Signing Ceremony of Tamsui Water Environmental Education Alliance.

Environmental Education Visits

In 2023, Rih-Ding Water Enterprise organized environmental education visiting activities and courses for the Taoyuan North District Water Resources Recycling Center, and arranged appropriate courses for the needs of different units. A total of 18 sessions were organized, with 583 participants, and the activity satisfaction rate was as high as 92.85%. Enhance the quality of talents engaged in the circular economy and green energy in Taiwan through the visit activities, and promote the sustainable development of the circular economy of water resources.

2023/05/29



Visit by the Department of Engineering at National Taiwan University.

2023/06/16



Visit by Taipei Water Supply Office.

2023/06/21



Visit by Hsinchu Sewerage Keya Water Resource.

2023/11/02



Visit by the Ministry of the Environment (green office).

6-3-2 Industry-Academia Cooperation

Industry-academia Observation and Learning

To cultivate domestic transportation, restaurant, and elderly care talents, Wan-Da-Tong, iBeautiful Life, and the subsidiary Radium Kagaya actively creates opportunities for resource sharing and shares expertise and experience through on-site visits. In 2023, Wan-Da-Tong organized a total of 4 industry-academia observation activities. Visitors included government agencies, experts, scholars, and aspiring students, with a total of 100 visitors. Radium Kagaya held 5 sessions with 200 visitors sharing its expertise and experience with the school. On the other hand, the iBeautiful Life organized 4 sessions with 32 visitors to share the resources of senior care homes through on-site visits, sharing of care experience, and equipment introduction and explanation to train senior care talents in Taiwan.

2023/03/20



The Shuren businessmen visited the Chi-Shun Sheng and iBeautiful Life.

2023/03/23



Many foreign guests from smart cities visited Wan-Da-Tong.

2023/09/23



Luodong Vocational College of Commerce visited Radium Kagaya.

2023/11/20



Taichung City Government and City Council visited Wan-Da-Tong.

Appendix I Sustainability Performance Detailed Statistics

Table 1: Operating Financial Performance GRI 201-1

Results (in NTD thousand)	2021	2022	2023
Direct Economic Value Generated	6,869,871	5,862,383	7,481,324
Revenue from Construction Business	2,740,527	1,147,501	1,266,154
Revenue from contracted water treatment project	1,641,838	1,916,046	3,212,224
Revenue from Department Store Business	738,143	834,116	993,958
Revenue from Hotel Business	276,517	364,271	358,511
Rental income	767,969	831,751	824,198
Other	704,877	768,698	826,279
Distribution of Direct Economic Value	6,601,589	5,023,976	6,410,595
Operating Costs	4,193,913	2,941,384	4,276,839
Employee salaries and benefits	735,472	781,938	823,630
Payments to funders	1,316,631	939,909	906,074
Government Transactions	348,191	353,981	397,170
Community Investment	7,382	6,764	6,882
Retention (generation - distribution) of economic value	268,282	838,407	1,070,729

- The information was obtained from the consolidated financial statements of Radium Life, which were duly audited by attesting CPAs, but some of the details were investigated or restated by the Company itself.
- Cash dividends were paid from 2021 to 2022, therefore, the number of cash dividends is included.
- Government transactions include sales tax, income tax, and property tax (land and building taxes).

Table 2: Participation in Membership Associations GRI 2-28

Company	Names and identities in the participation of associations	Purpose of participation/benefits to the Company
Radium Life	Executive directors: Construction Management Association of the Republic of China, Chinese Institute of Civil and Hydraulic Engineering Director: Real Estate Development Association of Taipei Members: Council for Industrial & Commercial Development, Taichung Real Estate Development Association, FIACBI-Taiwan, Taiwan Intelligent Building Association (TIBA), Chinese Institute of Engineers (CIE), Taiwan Railway Economy Development Association	Collaboration with the academia, engineering, and related industries engaged in construction management promotes the improvement of construction quality through conference discussions and book research and development. It also allows us to take part in activities such as studies, lectures, training courses, workshops, etc., to understand the latest trends and regulatory changes in the construction engineering industry.
	Members: Taipei Bar Association, Taiwan Bar Association, The Institute of Internal Auditors	By participating in conferences, seminars, international exchanges, and other conference affairs, the Company can enhance its professional legal knowledge, and focus on domestic and international social issues and policy changes to promote the sound development of the Company's internal control and legal compliance.
	Members: Chinese Human Resources Management Association; Taipei Vocational Training Center, Chinese Society for Occupational Safety and Health Management; Industrial Safety and Health Association (ISHA) of the Republic of China	By participating in safety, health and environmental protection lecture courses and certification training activities, we ensure that the training of the Company's safety and health management personnel complies with regulatory requirements and promotes a safe culture in the workplace; and this participation in diverse courses enriches the Company's professional, cross-disciplinary, digital, and sustainability talent pool.
	Members: Straits Economic & Cultural Interchange Association, Taiwan Institute for Sustainable Energy, China National Federation of Industries, Taiwan Accounting Research and Development Foundation	Participation in association activities allows us to further understand the trends and policies of the country's economy, trade, industrial technology, and sustainable development. Issues include industrial development, energy policy, environmental protection policy, consumer fair trade, and financial accounting and auditing standards.

Company	Names and identities in the participation of associations	Purpose of participation/benefits to the Company
Rih-Ding Water Enterprise	Members: Chinese Taipei Society for Trenchless Technology, The Chinese Institute of Environmental Engineering	Through participation in international conventions, summit forums, technical seminars and visits, we can understand environmental engineering and pipeline construction, excavation, construction supervision, construction methods, and other technologies, and assist the Company in promoting underground pipeline construction, water resource recycling, environmental engineering implementation and so on plans.
	Member: Taiwan Accreditation Foundation	Participating in courses, activities, and seminars allows us to understand the expectations and spirit of international certification standards, and helps the Company's products and services continue to meet international standards.
	Members: Taipei Bar Association, Taiwan Bar Association, The Institute of Internal Auditors	By participating in conferences, seminars, international exchanges, and other conference affairs, the Company can enhance its professional legal knowledge, and focus on domestic and international social issues and policy changes to promote the sound development of the Company's internal control and legal compliance.
Wan-Da-Tong	Member: China Road Federation	Through the members' conference and seminars, we exchange work practices related to road construction, transportation, academic research, and skill development with the industry peers, industry, government, and academia.
Chi-Shun Sheng	Members: Real Estate Development Association of Taipei, Real Estate Development Association of Taichung, Taipei Residential Housing Rental Service Association, Taipei City Urban Redevelopment Association	Through participation in activities such as training, lectures, and training courses, we can understand the dynamics of domestic construction-related laws and regulations and exchange practical development and investment case experience with peers.
3D Printing Technology	Member: Taipei Cosmetics Business Association	We participate in member congresses, exhibitions, exchange meetings, etc., to exchange experience internally with peers, and to promote communication with government agencies and consumers externally.
Ding Sheng	Member: Taiwan Environmental protection works Specialized Construction Enterprises	Through peer meetings and activities, the membership can help the Company comply with the government's environmental protection policies and contribute to the country's economic growth.
	Member: Chinese Human Resources Management Association	Through participation in diverse courses, the Company enriches the capacity of talents in professional, cross-field, digital, and sustainability aspects.
Radium Kagaya	Members: Tourist Guides Association, R.O.C.; The Japan Chamber of Commerce and Industry in Taipei City; Taipei Hot Springs Association; Skai International Taipei; Taiwan Visitors Association	Through conference participation, course training, achievement exhibitions, etc., we are able to understand the changes in tourism industry regulations and practical cases, and contribute to the development of the national tourism industry through peer exchange opportunities.
Rih-Hsiang Rental Enterprise	Member: Real Estate Development Association of Taipei	Through participation in activities such as training, lectures, and training courses, we can understand the dynamics of domestic construction-related laws and regulations and exchange practical development and investment case experience with peers.
Q square	Members: Taiwan Council of Shopping Center and Commercial Real Estate (TCSCRE), Council of Asian Shopping Centers (CASC)	By participating in activities such as forums, training studies, and business skills training, we can understand the dynamic trends of industrial transformation and consumption ecology and help the Company to expand more diversified business opportunities.
	Member: National Federation of Nursing Professionals and Nurses Associations of the Republic of China	By participating in lectures, seminars, and courses related to the promotion of nursing staff and occupational health and safety, the Company equips the relevant health, safety and environmental protection personnel of the Company with sufficient knowledge and experience to provide customers with a safe and sound service and shopping mall environment.
Titan Development & Construction	Members: National Construction Site Directors Association, New Taipei City Association of Civil Engineers, Taiwan Comprehensive Construction Industry Association, Taiwan Plumbing Engineering Industry Association, National Federation of Comprehensive Construction Industry Associations of the Republic of China	By participating in seminars or exchange forums of industry associations, reporting internal management personnel to participate in construction site function training, etc., we can understand the trend of construction-related laws and regulations to improve the company's project quality and safety, and exchange technology development with our peers to promote innovation in construction methods.
	Member: Value Management Institute of Taiwan	Participation in conferences or courses helps us understand the basic principles, technologies, and tools of the value methodology, assists the Company's internal talents enrich their relevant knowledge of business operations, helps the Company to expand business opportunities and enriches the talent pool.

Table 3: Regulatory Penalty Events and Improvement & Preventive Measures GRI 2-27

Orientation	Company	Regulatory Compliance	Description of Violations	Penalty Fines Imposed	Date of Penalty Fine	Date of Payment	Management Measures
E - Environment	Rih-Ding Water Enterprise	Contractual Commitment Standards of Article 1.2.1, Paragraph 25 of the Investment Contract of "Build-Operate-Transfer (BOT) Project to Promote Private Participation in the Construction of the Public Sewerage System in Taoyuan". ¹	On January 10, 2023, the effluent sample was taken and the ammonia nitrogen test value did not meet the contractual commitment standards.	NT\$300,000	2023/05/15	2023/06/26	- Strengthen the implementation of the sampling and laboratory SOPs, and follow the standard testing method established by the Environmental Analysis Laboratory, "Ammonia Nitrogen Test Method in Water - Indophenol Colorimetric Method (NIEA W448.52B)" to ensure the consistency and accuracy of sampling and testing. - SOP for improving ammonia nitrogen removal rate: Evaluate and adjust the increase in the amount of returned sludge, monitor the thickness of sludge felt in the secondary settling tank (internally controlled below 50cm) and sludge volume, strengthen the existing method of controlling parameter stability in the plant, and adjust the operation target. Monitor the DO value of the nitrification tank (internal control above 2mg/L), stipulate the internal control of ammonia nitrogen below 5mg/L, and maintain a 50% surplus threshold. - Through the new blower system, the operating capability of dissolved oxygen parameter is increased and the dominant bacteria are cultured to degrade the ammonia nitrogen in the plant.
	Titan Development & Construction	Regulated under Subparagraph 2 of Paragraph 1 of Article 32 of the Air Pollution Control Act and Subparagraph 1 of Article 7 of the Implementation Regulations of Air Pollution Control	During the audit of the new construction of leisure and senior housing for the elderly contracted by Radium Life on 2023/09/28, the Company found that there were no proper control measures (the construction area was not effectively watered) during the audit, resulting in the flying of dust. A fine of NT\$100,000 was imposed. Penalized to attend a 2-hour environmental lecture.	NT\$100,000	2023/11/09	2023/11/27	- Stop immediately and spray water to suppress dust extraction. - Violators will be fined. - Strengthen publicity and requirements at meetings; construction waste clearance must comply with environmental protection regulations. - Field engineers conduct thorough patrol inspections of relevant operations, and if there is any violation of regulations, corrective actions are taken immediately.
S - Social	Q square	Paragraph 1, Article 24 of the Labor Standards Act	Insufficient payment of wages for working on exempt days and national holidays	NT\$100,000	2023/12/04	2023/12/26	- Starting from January 2024, the calculation range of wages for work days that are on exempt days and national holidays will return to the monthly range calculation based on the opinion of the Taipei City Labor Bureau. - We have filed a petition with the Ministry of Labor after the payment date, and communication is ongoing.
G - Governance	Radium Life	Article 25 of the Fair Trade Act	During the pre-sale of the "Genesis 1" by the Company and the advertising agency, they have not disclosed the transaction information must be submitted to the homebuyer for review, which may cause unfair competition.	NT\$600,000	2023/10/26	2023/11/27	The reception center should contain a complete list of holdings of all households as well as copies of other relevant information required to be disclosed. Visits to the reception center should take place from time to time.

1 Rih-Ding Water Enterprise violations of contractual commitments are with the Taoyuan City Government, not violations of specific laws or penalties imposed by the EPA, and are presented in accordance with GRI 2-27 General Disclosure Requirements.

Table 4: Green Building and Smart Building Certification Status

Project	Fuzhou Affordable Housing Project in Banqiao, New Taipei City		Daqiaotou MRT Station (Jie II) Joint Development Project	Taoyuan North District Water Resources Recycling Center	Taoyuan Qingpu Radium New Q Square	Qiao'an New Village Zone B Urban Unsafe and Old Buildings Reconstruction Project	iBeautiful Life Sanzhi Senior Housing (For Rent)	The Genesis Senior Housing
Intended Use	Residential	Other Building Types	Residential	Large Space Building	Residential	Residential	Residential	Residential
Green Building Certificate	Diamond ² (2023/09/17 ~ 2028/09/16)	Diamond (2019/04/30 ~ 2024/04/29)	Silver (2020/03/05 ~ 2025/03/04)	Silver (2022/03/30 ~ 2027/03/29)	Gold Grade (2022/04/19 ~ 2027/04/18)	(Candidate) Silver (2023/05/10 ~ 2028/05/09)	(Candidate) Silver (2020/06/17 ~ 2025/06/16)	(Candidate) Silver (2022/01/19 ~ 2027/01/18)
Compliant Green Building Items	9 items	18 items	7 items	6 items	8 items	7 items	8 items	8 items
Smart Building Certificate	Bronze (2019/05/15 ~ 2024/05/14)		--	--	--	(Candidate) Gold Grade (2024/01/25 ~ 2029/01/24)	--	--
Compliant Smart Building Items	5 items	5 items	--	--	--	8 items	--	--
	Integrated wiring, information and communication, system integration, facility management, security and disaster prevention		--	--	--	Structured cabling, infocomm, system integration, facility management, safety and disaster prevention, health and comfort, energy-saving management (equipment energy-saving), smart innovation	--	--

1 This table only includes the Candidate Green Building Certificate, Green Building Certificate and Smart Building Certificate awarded by the Architecture and Building Research Institute, Ministry of the Interior, which are still valid as of December 31, 2023, and does not cover all Green Building and Smart Building Certificates awarded to the Group throughout its history.

2 The green building label certification for the accommodation category (Diamond) of the "Fuzhou Affordable Housing Project in Banqiao, New Taipei City" was renewed and passed in September 2023.

Table 5: Energy use statistics GRI 302-1 、 302-3

Type of Company		Radium Life				Rih-Ding Water Enterprise				Wan-Da-Tong			
Energy Scope	Unit	2021	2022	2023	Range of increase or decrease	2021	2022	2023	Range of increase or decrease	2021	2022	2023	Range of increase or decrease
Stationary source - diesel	GJ	-	-	-	-	164.73	14.24	58.03	Increased by 308%	14.07	14.07	-	-
Mobile source - diesel	GJ	-	-	-	-	-	-	21.81	-	11.98	14.27	10.76	25% decrease
Mobile source - gasoline	GJ	572.38	736.87	529.05	Decreased by 28%	307.88	280.31	217.57	22% decrease	-	-	15.78	-
Purchased Electricity	GJ	882.83	829.11	1,007.27	Increased by 21%	37,429.00	45,511.88	38,422.18	Decreased by 16%	10,472.84	9,371.19	9,479.98	Increased by 1%
Total energy	GJ	1,455.21	1,565.98	1,536.33	2% decrease	37,901.61	45,806.44	38,719.58	Decreased by 15%	10,498.89	9,399.52	9,506.52	Increased by 1%
Energy intensity (Turnover)	GJ/NT\$1 million	0.23	0.27	1.22	Increased by 355%	28.82	21.00	17.31	Decreased by 18%	12.98	11.59	10.80	Decreased by 7%
Energy intensity (Custom denominator)	GJ/denominator	13.47	13.05	13.24	Increased by 1%	0.0017	0.0018	0.0014	Decreased by 24%	0.020	0.018	0.017	Decreased by 6%
Customize the intensity denominator		Number of employees (persons)				Wastewater treated (tons)				Number of trip(s)			

Scope of inventory		Companies for inventory in 2023							
Energy Scope	Unit	Chi-Shun Sheng	Titan Development & Construction	Rih-Hsiang Rental Enterprise	Radium Kagaya	Bao Ding Reclaimed Water Co., Ltd.	Ding-Sheng Green Energy	Q square	PRIT Bio
Stationary source - gasoline	GJ	-	-	-	-	-	60.91	-	-
Natural gas	GJ	-	-	-	4,446.25	-	-	28,218.19	-
Mobile source - diesel	GJ	-	-	-	56.87	-	-	-	-
Mobile source - gasoline	GJ	29.39	262.14	4.11	20.17	-	92.24	83.41	60.40
Purchased Electricity	GJ	409.04	1,480.80	98.01	11,399.41	201.17	-	112,504.94	637.81
Total energy	GJ	438.43	1,742.94	102.12	15,922.70	201.17	153.15	140,806.54	698.21
Energy intensity (Turnover)	GJ/NT\$1 million	15.12	1.22	0.44	43.50	0.14	0.26	102.03	34.91

Construction Sites		Sanzhi Case			The National Palace Museum case	Taoyuan sewage case	Taichung Case	Fuzhou Case	Qingpu Project
Energy Scope	Unit	2021	2022	2023	2023	2023	2023	2023	2023
Mobile source - gasoline	GJ	-	-	21.67	2.90	66.34	0.34	-	-
Purchased Electricity	GJ	147.34	600.07	1,154.32	8.22	-	-	53.59	3.64
Total energy	GJ	147.34	600.07	1,176.00	11.12	66.34	0.34	53.59	3.64

1 The energy calorific value conversion is calculated by referring to the conversion units published by the International Bureau of Weights and Measures (BIPM) and the values announced in the "Energy Statistics Manual 2021 - Energy Products Unit Calorific Value Table" by the Bureau of Energy, Ministry of Economic Affairs. Calculated based on 860 kcal/kWh for electricity, 7,800 kcal/L for gasoline, 8,400 kcal/L for diesel, and 8,000kcal/m³ for natural gas, the conversion unit is 4.1868 kJ/kcal.

2 In 2023, Q Square purchased 792,000 kWh of solar power and 792 renewable energy certificates from "GREENET CO., LTD.."

3 The energy use of Titan Development & Construction in this table covers the headquarters office and various construction sites (Sanzhi, National Palace Museum, Taoyuan, Taichung, Fuzhou, and Tsingpu).

4 Starting from 2023, the turnover (in millions of dollars) used in the Wan-Da-Tong's calculation of energy intensity is based on the data disclosed in the annual report. The energy intensity data for 2021 and 2022 were revised according to the same calculation method.

5 The statistics on purchased electricity consumption by Wan-Da-Tong have excluded the part borne by the tenants.

6 Wan-Da-Tong updated the fuel oil data from 2021 to 2022.

Table 6: Greenhouse gas emission statistics GRI 305-1、305-2、305-3、305-4

Type of Company		Radium Life				Rih-Ding Water Enterprise				Wan-Da-Tong			
Scope Category	Unit	2021	2022	2023	Range of increase or decrease	2021	2022	2023	Range of increase or decrease	2021	2022	2023	Range of increase or decrease
Scope 1	tCO ₂ e	44.45	57.78	38.56	Decrease by 33%	77.50	82.84	36.30	Decrease by 56%	1.95	73.99	69.81	Decreased by 6%
Scope 2	tCO ₂ e	123.08	117.21	138.50	Increased by 18%	5,218.33	6,433.72	5,283.05	Decreased by 18%	1,460.12	1,344.21	1,303.50	Decreased by 3%
Scope 4	tCO ₂ e	35.87	37.06	37.00	Decreased by 0%	1,031.63	2,638.53	1,194.45	Decreased by 55%	-	-	-	-
Scope 1+2	tCO ₂ e	167.53	174.99	177.06	Increased by 1%	5,295.83	6,511.31	5,319.35	Decreased by 18%	1,462.07	1,418.20	1,373.30	Decreased by 3%
Scope 1+2 Intensity (turnover)	tCO ₂ e/NTD million	0.03	0.03	0.14	Increased by 369%	4.03	2.99	2.38	Decreased by 20%	1.81	1.75	1.56	Decreased by 11%
Scope 1+2 Intensity (custom denominator)	tCO ₂ e /Denominator	1.55	1.46	1.53	Increase by 5%	0.0002	0.0003	0.0002	Decreased by 26%	0.0027	0.0027	0.0024	Decreased by 10%
Customize the intensity denominator		Number of employees (persons)				Wastewater treated (tons)				Number of trip(s)			

Scope of inventory		Companies for inventory in 2023							
Scope Category	Unit	Chi-Shun Sheng	Titan Development & Construction	Rih-Hsiang Rental Enterprise	Radium Kagaya	Bao Ding Reclaimed Water Co., Ltd.	Ding-Sheng Green Energy	Q square	PRIT Bio
Scope 1	tCO ₂ e	2.23	255.12	20.42	308.23	-	14.62	2,494.91	20.19
Scope 2	tCO ₂ e	56.24	203.61	13.48	1,567.42	27.66	-	15,469.43	87.70
Scope 1+2	tCO ₂ e	58.48	458.73	33.90	1,875.65	27.66	14.62	17,964.34	107.89
Scope 1+2 Intensity (turnover)	tCO ₂ e /NT\$1 million	2.02	0.32	0.15	5.12	0.02	0.03	13.02	5.39

- Emission coefficients of Scope 1 and Scope 2 are based on the latest emission coefficients released by the IPCC, Ministry of Environment, or relevant authorities, such as the GHG Inventory (version 6.0.4) of the EPA and electricity emission coefficients announced by the Energy Administration, Ministry of Economic Affairs.
- Radium Life Group has introduced ISO 14064-1:2018 greenhouse gas inventory since 2022, which currently covers Radium Life headquarters and Rih-Ding Water Enterprise. We will continue to expand the scope of the inventory in the future. The data for the Rih-Ding Water Enterprise's GHG emissions in 2023 are currently being verified by a third-party. Adjustment will be made according to the actual results.
- The greenhouse gas emissions of all companies except Radium Life and Rih-Ding Water Enterprise were inventoried in accordance with ISO14064-1:2018, and third-party verification is expected to be conducted in 2026.
- The Titan Development & Construction greenhouse gas emissions disclosed in this table includes emissions from the headquarters and various construction sites.
- Starting from 2023, the turnover (in millions of dollars) used in the Wan-Da-Tong's calculation of GHG emissions intensity is based on the data disclosed in the annual report. The GHG emissions intensity data for 2021 and 2022 were revised according to the same calculation method.
- Due to the update of fuel oil data in 2021, Wan-Da-Tong has updated the greenhouse gas emissions at the same time. In 2022, the ISO 14064:2018 inventory was introduced, and fugitive emissions are newly added for Scope 1 emissions. Therefore, the data between 2021 and 2022 are quite different.

Table 7: Statistics of Water Resources Use GRI 303-3

Type of Company		Radium Life					Wan-Da-Tong			
Item	Unit	2017 (Base year)	2021	2022	2023	Comparison with the base year	2021	2022	2023	Range of increase or decrease
Water Consumption	m ³	1,391	1,366	1,506	1,793	Increased by 29%	23,458	23,540	28,129	Increased by 19%
Water discharge	m ³	1,113	1,093	1,205	1,434	Increased by 29%	23,458	23,540	28,129	Increased by 19%
Water consumption	m ³	278	273	301	359	Increased by 29%	-	-	-	-
Water Consumption Intensity (Custom denominator)	m ³ / denominator	13.6	12.6	12.6	15.5	Increase by 13%	29.0	29.0	32.0	Increased by 10%
Customize the intensity denominator		Number of employees (persons)					Turnover (NTD million)			

Rih-Ding Water Enterprise					
Item	Unit	2021	2022	2023	YoY Changes
Tap water use	m ³	7,464	6,941	6,438	Decreased by 7%
Internal Consumption of Recycled Water	m ³	133,917	367,710	419,682	Increased by 14%
External consumption of recycled water	m ³	44,291	36,912	39,100	6% increase
Sewage treatment volume	ton	21,709,689	25,551,298	28,331,640	Increased by 11%
Effluents	ton	21,475,088	25,187,388	27,974,995	Increased by 11%
Total Water Consumption	m ³	141,381	374,651	426,120	Increased by 14%
Water consumption	m ³	197,774	333,940	323,983	Decreased by 3%
Percentage of recycled water used	%	95%	98%	98%	Increased by 0%
Water Consumption Intensity (Sewage treatment volume)	m ³ /ton	0.007	0.015	0.015	Increased by 3%

Scope of inventory		Companies for inventory in 2023					
Scope Category	Unit	Titan Development & Construction	Rih-Hsiang Rental Enterprise	Radium Kagaya	Ding-Sheng Green Energy	Q square	PRIT Bio
Water Consumption	m ³	441	169	55,608	6,632	288,837	811
Water discharge	m ³	353	135	55,608	5,306	288,837	811
Water consumption	m ³	88	34	-	1,326	-	-
Water Consumption Intensity	m ³ /NT\$1 million in revenue	0.31	0.73	151.93	11.43	209.30	40.55

Construction Sites		Sanzhi Case		Qingpu Project
Item	Unit	2022	2023	2021
Water Consumption	m ³	3,088	5,104	4,576
Water discharge	m ³	2,470	4,083	3,661
Water consumption	m ³	618	1,021	915

- According to the domestic sewage volume recommendation in "Design and Interpretation of Sewage Treatment Plant (2021 edition)" by Construction and Planning Agency of the Ministry of the Interior, 80% of the water withdrawal is used as water discharge. Water withdrawal used by Radium Life, Chi-Shun Sheng, Titan Development & Construction, Nissung Leasing, and Bao Ding water discharge is calculated based on 80% of water withdrawal.
- Drainage from business operations is assumed to be the entire discharge of water withdrawal to the sewerage system.
- The water consumption of Rih-Ding Water Enterprise is calculated as (tap water consumption + sewage treatment volume) - (external water consumption + effluents).
- The disclosures of Titan Development & Construction projects disclosed in this table are the headquarters offices and do not include all construction sites.
- Starting from 2023, the turnover (in millions of dollars) used in the Wan-Da-Tong's calculation of water consumption intensity is based on the data disclosed in the annual report. The water consumption intensity data for 2021 and 2022 were revised according to the same calculation method. In addition, in 2023, the boundary of the inventory was adjusted. Other than the transfer stations, an additional inventory of the water consumption at the headquarters office was added.
- The statistics on water consumption by Wan-Da-Tong have excluded the part borne by the tenants.
- There were no statistics on water consumption for the recycled water construction project of Bao Ding Reclaimed Water due to its proximity to the Rih-Ding Water Enterprise factory, and all water required is obtained from Rih-Ding Water Enterprise. The water meter of the headquarters of Chi-Shun Sheng and Radium Life share the same water meter, and the water bill is paid by Radium Life, so the water consumption is consolidated into the statistics of the Radium Life.
- The construction of the Taichung project was not in progress in 2023. Rih-Ding Water Enterprise paid for the water consumption of the Taoyuan sewage case. There was no application for temporary water use and no groundwater was used for the The National Palace Museum case in 2023. The Qingpu and Fuzhou projects were completed in 2023. There were no applications for temporary water use and no use of groundwater, so there is no water consumption data.

Table 8: Waste treatment statistics GRI 306-3、306-4、306-5

Type of Company			Radium Life					Wan-Da-Tong				
Type of waste		Unit	Actions Taken	2021	2022	2023	Range of increase or decrease	Actions Taken	2021	2022	2023	Range of increase or decrease
General Waste	Non-recyclable	Metric tons	Incineration	1.0600	1.2000	4.1235	Increased by 244%	Incineration	305.5	320.0	329.5	Increased by 3%
	Recyclable	Metric tons	Recycling	0.5600	0.6800	1.6637	Increased by 145%	Recycling	12.2	13.1	13.3	Increased by 2%
Total non-hazardous waste		Metric tons	-	1.6200	1.8800	5.7872	Increased by 208%	-	317.7	333.1	342.8	Increased by 3%
Total hazardous waste		Metric tons	-	-	-	-	-	-	-	-	-	-
Total waste		Metric tons	-	1.6200	1.8800	5.7872	Increased by 208%	-	317.7	333.1	342.8	Increased by 3%
Waste intensity (custom denominator)		Ton/denominator	-	0.0150	0.0157	0.0499	Increased by 218%	-	0.393	0.411	0.389	Decrease by 5%
Customize the intensity denominator			Number of employees (persons)					Turnover (NTD million)				

日鼎水務									
Type of waste		Unit	Actions Taken		2021	2022	2023	Range of increase or decrease	
General Waste	Non-recyclable	Metric tons	Incineration		5.52	3.80	4.07	Increased by 7%	
General industrial waste	D1801 General waste generated from business activities	Metric tons	Incineration		62.01	80.08	108.40	Increased by 35%	
	D0901 Organic Sludge	Metric tons	The intermediate treatment method is heat treatment. All final disposal methods are landfill.		4,974.59	4,250.91	3,922.26	Decreased by 8%	
Hazardous industrial waste	C-0119 Other Mixed Waste Containing Toxic Heavy Metals and Exceeding the Dissolution Standard	Metric tons	The intermediate treatment method is chemical treatment.		-	-	0.280	-	
	C-0299 Other corrosive industrial waste mixture	Metric tons	The final disposal method is plasma melting and reuse.		-	-	0.100	-	
	C-0399 Other Flammable Industrial Waste Mixtures	Metric tons			-	-	0.015	-	
Gross weight of non-hazardous waste		Metric tons	-		5,042.12	4,334.79	4,034.73	Decreased by 7%	
Gross weight of hazardous waste		Metric tons	-		-	-	0.395	-	
Total weight of waste		Metric tons	-		5,042.12	4,334.79	4,035.13	Decreased by 7%	
Waste intensity (volume of wastewater treated)		Ton/denominator	-		0.00023	0.00017	0.00014	Decreased by 16%	

Scope of inventory			Companies for inventory in 2023						
Type of waste	Unit		Chi-Shun Sheng	Titan Development & Construction	Rih-Hsiang Rental Enterprise	Radium Kagaya	Bao Ding Reclaimed Water Co., Ltd.	Ding-Sheng Green Energy	Q square
General Waste	Non-recyclable	Metric tons	1.70	1.81	0.03	29.78	1.52	8.97	38.24
	Recyclable	Metric tons	0.63	0.06	0.02	-	-	10.80	-
Business Waste	General industrial waste	Metric tons	-	-	-	-	-	3,946.16	716.17
Total non-hazardous waste		Metric tons	2.33	1.87	0.05	29.78	1.52	3,965.93	754.41
Total hazardous waste		Metric tons	-	-	-	-	-	-	-
Total waste		Metric tons	2.33	1.87	0.05	29.78	1.52	3,965.93	754.41
Waste intensity (turnover)		Ton/NTD million	0.08	0.00	0.00	0.0814	0.0011	6.8378	0.5467

Construction Sites			Sanzhi Case			The National Palace Museum case	Qingpu Project
Item	Unit		2021	2022	2023	2023	2021
General Waste	Non-recyclable	Metric tons	43.75	93.00	3.01	126.00	-
Business Waste	General industrial waste	Metric tons	-	692.00	2,360.00	1,148.00	3,356.00
Total non-hazardous waste		Metric tons	43.75	785.00	2,363.01	1,274.00	3,356.00
Total hazardous waste		Metric tons	-	-	-	-	-
Total waste		Metric tons	43.75	785.00	2,363.01	1,274.00	3,356.00

1 The disclosures of Titan Development & Construction projects disclosed in this table are the offices of the headquarters and do not include all construction sites.

2 The statistical data of Radium Life's waste in 2021-2022 are mainly based on the data verified by a third party of greenhouse gas inventory in each year.

3 Starting from 2023, the turnover (in millions of dollars) used in Wan-Da-Tong's calculation of waste intensity is based on the data disclosed in the annual report. The waste intensity data for 2021 and 2022 were revised according to the same calculation method. In addition, in 2023, the boundary of the inventory was adjusted. Other than the transfer stations, an additional inventory of the waste generation at the headquarters office was added.

4 There were no waste statistics for Radium Kagaya, Bao Ding Reclaimed Water Co., Ltd., Ding-Sheng Green Energy Technology, Q Square and PRIT Bio in 2023, so reference was made to the "Environmental Statistics Query Website (<https://stat91.epa.gov.tw/epanet/index.html>)" in 2023, the average daily amount of general waste generated per person was 1.359/person per day. This number was projected using the number of working days per year as 249 days/year as announced by the Executive Yuan and the number of employees, and multiplied by 0.5 indicating the ratio of the number of hours of activities that took place in the office during the day. Therefore, the non-recoverable wastes and recyclable ones are not distinguished.

5 As of 2023, the construction of the Taichung Project has not yet progressed. Rih-Ding Water Enterprise paid for the water used in the Taoyuan sewage case. The waste generation in the Fuzhou Project and the Qingpu Project was commissioned by a legal contractor, and no waste output statistics were obtained.

Table 9: Employee Manpower Statistics GRI 2-7

Company	Radium Life		Rih-Ding Water Enterprise		Wan-Da-Tong		Chi-Shun Sheng		Titan Development & Construction		Rih-Hsiang Rental Enterprise		Radium Kagaya		Bao Ding Reclaimed Water Co., Ltd.		Ding-Sheng Green Energy		Q square		PRIT Bio	
Gender	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Full-time employees	46	69	16	19	41	14	39	31	47	15	6	7	55	74	4	5	37	14	61	149	4	9
Temporary workers	1	0	0	0	0	1	0	1	2	1	0	0	20	27	0	0	1	1	4	12	0	0
Total	47	69	16	19	41	15	39	32	49	16	6	7	75	101	4	5	38	15	65	161	4	9
Full-time employees	46	69	16	19	41	14	39	31	47	15	6	7	55	74	4	5	37	14	61	149	4	9
Part-time employees	1	0	0	0	0	1	0	1	2	1	0	0	20	27	0	0	1	1	4	12	0	0
Total	47	69	16	19	41	15	39	32	49	16	6	7	75	101	4	5	38	15	65	161	4	9
Total number of people	116		35		56		71		65		13		176		9		53		226		13	

1 Compared with 2022, the total number of employees of Radium Life has decreased by 5 persons; the total number of employees of Rih-Ding Water Enterprise has increased by 6 persons; the total number of employees of Wan-Da-Tong has decreased by 1 person.

2 Except for Radium Life, Rih-Ding Water Enterprise, and Wan-Da-Tong, all companies have started to gather statistics in 2023.

Table 10: Non-employee Worker Manpower Statistics GRI 2-8

Company	Radium Life	Rih-Ding Water Enterprise				Wan-Da-Tong	Chi-Shun Sheng	Titan Development & Construction				Rih-Hsiang Rental Enterprise	
Contractual relationship with the organization	Labor dispatch	Labor dispatch				Labor dispatch	Labor Contracting	Labor dispatch				Labor Contracting	
Work type	Dispatched manpower	Dispatched manpower				Dispatched manpower	Contractors	Dispatched manpower				Contractors	
Total workers	Cleaning and security	Cleaning and security				Construction work	Commissioned operation	Cleaning and security				Property management contract	
Number	5	4				147	36	24				27	

Company	Radium Kagaya				Bao Ding Reclaimed Water Co., Ltd.		Ding-Sheng Green Energy				Q square	
Contractual relationship with the organization	Labor dispatch				Labor Contracting	Labor dispatch	Labor dispatch				Counter leasing	Labor dispatch
Work type	Dispatched manpower				Contractors	Dispatched manpower	Dispatched manpower				Stationed Manufacturers	Dispatched manpower
Total workers	Temporary workers	Cleaning and security	Maintenance and repair	Janitorial work	Construction work	Janitorial work	Temporary workers	Construction work	Maintenance and repair	Counter	Cleaning and security	
Number	31	7	5	1	67	1	4	62	8	518	24	

1 Compared with 2022, the number of non-staff workers in Radium Life increased by 3 persons; the number of non-staff workers in Rih-Ding Water Enterprise increased by 182 persons. The reason for the change is due to the expected increase in water treatment volume, and the increase in the 2023 statistics of contracted projects. Non-employee workers generated by contractors and commissioned operations; no change to Wan-Da-Tong.

2 Except for Radium Life, Rih-Ding Water Enterprise, and Wan-Da-Tong, all companies have started to gather statistics in 2023.

Table 11: Employee age statistics GRI 405-1

Age	Radium Life		Rih-Ding Water Enterprise		Wan-Da-Tong		Chi-Shun Sheng		Titan Development & Construction		Rih-Hsiang Rental Enterprise	
	Radium Life	Percentage of employees (%)	Rih-Ding Water Enterprise	Percentage of employees (%)	Wan-Da-Tong	Percentage of employees (%)	Chi-Shun Sheng	Percentage of employees (%)	Titan Development & Construction	Percentage of employees (%)	Rih-Hsiang Rental Enterprise	Percentage of employees (%)
<30 years old	15	13%	8	23%	4	7%	11	15%	9	14%	1	8%
31-50 years old	70	60%	20	57%	42	75%	31	44%	28	43%	7	54%
>51 years old	31	27%	7	20%	10	18%	29	41%	28	43%	5	38%

Age	Radium Kagaya		Bao Ding Reclaimed Water Co., Ltd.		Ding-Sheng Green Energy		Q square		PRIT Bio	
	Radium Kagaya	Percentage of employees (%)	Bao Ding Reclaimed Water Co., Ltd.	Percentage of employees (%)	Ding-Sheng Green Energy	Percentage of employees (%)	Q square	Percentage of employees (%)	PRIT Bio	Percentage of employees (%)
<30 years old	85	48%	1	11%	11	21%	75	33%	1	8%
31-50 years old	56	32%	4	44%	30	57%	122	54%	9	69%
>51 years old	35	20%	4	44%	12	23%	29	13%	3	23%

Table 12: Managerial officers age statistics GRI 405-1

Gender	Age	Radium Life			Rih-Ding Water Enterprise			Wan-Da-Tong			Chi-Shun Sheng			Titan Development & Construction		
		Senior	Mid-senior	General	Senior	Mid-senior	General	Senior	Mid-senior	General	Senior	Mid-senior	General	Senior	Mid-senior	General
Female	<30 years old	0	0	12	0	0	4	0	0	2	0	0	7	0	0	3
	31~50 years old	3	10	31	0	2	10	0	2	10	0	4	14	0	0	10
	>51 years old	5	5	3	0	1	2	0	1	0	0	2	5	0	0	3
	%	6.90%	12.93%	39.66%	0.00%	8.57%	45.71%	0.00%	5.36%	21.43%	0.00%	8.45%	36.62%	0.00%	0.00%	24.62%
Male	<30 years old	0	0	3	0	0	4	0	0	2	0	0	4	0	0	6
	31~50 years old	3	7	16	0	4	4	2	8	20	2	3	8	1	7	10
	>51 years old	8	6	4	1	2	1	2	2	5	5	11	6	5	9	11
	%	9.48%	11.21%	19.83%	2.86%	17.14%	25.71%	7.14%	17.86%	48.21%	9.86%	19.72%	25.35%	9.23%	24.62%	41.54%

Gender	Age	Rih-Hsiang Rental Enterprise			Radium Kagaya			Bao Ding Reclaimed Water Co., Ltd.			Ding-Sheng Green Energy			Q square			PRIT Bio		
		Senior	Mid-senior	General	Senior	Mid-senior	General	Senior	Mid-senior	General	Senior	Mid-senior	General	Senior	Mid-senior	General	Senior	Mid-senior	General
Female	<30 years old	0	0	1	0	0	50	0	0	1	0	0	3	0	0	55	0	0	1
	31~50 years old	0	0	2	0	6	22	0	0	3	0	0	10	1	10	76	0	0	5
	>51 years old	0	2	2	1	3	19	0	0	0	0	0	2	3	3	14	0	2	1
	%	0.00%	15.38%	38.46%	0.57%	5.11%	51.70%	0.00%	0.00%	44.44%	0.00%	0.00%	28.30%	1.77%	5.75%	64.16%	0.00%	15.38%	53.85%
Male	<30 years old	0	0	0	0	0	35	0	0	0	0	0	8	0	0	20	0	0	0
	31~50 years old	0	0	5	1	9	18	0	1	0	1	4	15	1	4	30	1	1	2
	>51 years old	0	0	1	0	4	8	0	2	2	1	2	7	2	2	5	0	0	0
	%	0.00%	0.00%	46.15%	0.57%	7.39%	34.66%	0.00%	33.33%	22.22%	3.77%	11.32%	56.60%	1.33%	2.65%	24.34%	7.69%	7.69%	15.38%

Table 13: Employee Multiple Indicators GRI 405-1

Educational background			Gender		Age			Persons with disabilities (persons)	Ethnic minorities (people)	Foreign nationals (persons)
Senior high school and below	University	Master's degree or above	Female	Male	Under 30 years old	31 to 50 years old	Over 50 years old			
17%	73%	10%	54%	46%	27%	50%	23%	6	1	2

Table 14: Employee recruitment/departure statistics GRI 401-1

Gender	Age	Radium Life				Rih-Ding Water Enterprise				Wan-Da-Tong				Chi-Shun Sheng				Titan Development & Construction			
		Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)	Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)	Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)	Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)	Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)
Female	<30 years old	3	3%	1	1%	2	6%	2	6%	0	0%	0	0%	4	6%	4	6%	1	2%	1	2%
	31~50 years old	2	2%	2	2%	5	14%	4	11%	0	0%	1	2%	3	4%	3	4%	3	5%	4	6%
	>51 years old	1	1%	1	1%	1	3%	1	3%	1	2%	2	4%	1	1%	1	1%	2	3%	0	0%
Male	<30 years old	3	3%	3	3%	5	14%	3	9%	0	0%	0	0%	3	4%	5	7%	4	6%	0	0%
	31~50 years old	2	2%	4	3%	5	14%	3	9%	1	2%	1	2%	5	7%	6	8%	2	3%	8	12%
	>51 years old	1	1%	5	4%	0	0%	2	6%	0	0%	1	2%	1	1%	7	10%	2	3%	4	6%
Total		12	10%	16	14%	18	51%	15	43%	2	4%	5	9%	17	24%	26	37%	14	22%	17	26%

Gender	Age	Rih-Hsiang Rental Enterprise				Radium Kagaya				Bao Ding Reclaimed Water Co., Ltd.				Ding-Sheng Green Energy				Q square				PRIT Bio			
		Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)	Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)	Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)	Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)	Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)	Number of new recruits	Percentage of employees (%)	Number of departures	Percentage of employees (%)
Female	<30 years old	0	0%	1	8%	17	10%	17	10%	0	0%	0	0%	2	4%	1	2%	40	18%	37	16%	1	8%	2	15%
	31~50 years old	1	8%	1	8%	9	5%	7	4%	7	78%	8	89%	7	13%	3	6%	9	4%	7	3%	4	31%	7	54%
	>51 years old	0	0%	0	0%	6	3%	7	4%	0	0%	0	0%	0	0%	0	0%	0	0%	5	2%	1	8%	1	8%
Male	<30 years old	0	0%	0	0%	8	5%	9	5%	0	0%	0	0%	4	8%	2	4%	11	5%	10	4%	0	0%	1	8%
	31~50 years old	0	0%	1	8%	3	2%	8	5%	0	0%	1	11%	12	23%	9	17%	9	4%	13	6%	2	15%	2	15%
	>51 years old	0	0%	0	0%	4	2%	4	2%	1	11%	0	0%	8	15%	8	15%	1	0%	2	1%	0	0%	2	15%
Total		1	8%	3	23%	47	27%	52	30%	8	89%	9	100%	33	62%	23	43%	70	31%	74	33%	8	62%	15	115%

1 Except for Radium Life, Rih-Ding Water Enterprise, and Wan-Da-Tong, all companies have started to gather statistics in 2023.

2 The ratio results are rounded to the nearest whole number, so there will be decimal errors.

Table 15: Employee performance review statistics GRI 404-3

		Radium Life				Rih-Ding Water Enterprise				Wan-Da-Tong			
		Number of people subjected to performance review	Total number of people subjected to performance review	Number of employees in this Scope	Proportion	Number of people subjected to performance review	Total number of people subjected to performance review	Number of employees in this Scope	Proportion	Number of people subjected to performance review	Total number of people subjected to performance review	Number of employees in this Scope	Proportion
Senior	Male	11	11	11	100%	1	1	1	100%	4	4	4	100%
	Female	8	8	8	100%	0	0	0	-	0	0	0	-
Mid-senior	Male	12	12	13	92%	4	4	6	67%	10	10	10	100%
	Female	15	15	15	100%	3	3	3	100%	3	3	3	100%
General	Male	21	21	23	91%	8	8	9	89%	27	27	27	100%
	Female	43	43	46	93%	13	13	16	81%	12	12	12	100%
Total		110		116	95%	29		35	83%	56		56	100%

		Number of people subjected to performance review	Total number of people subjected to performance review	Number of employees by gender, by scope	Proportion
Senior	Male	34	34	36	94%
	Female	13	13	13	100%
Mid-senior	Male	79	79	88	90%
	Female	53	53	53	100%
General	Male	216	216	260	83%
	Female	315	315	383	82%
Total		710	710	833	85%

1 The data listed in this table is the cumulative sum of Radium Life and consolidated financial statements subsidiaries.

2 The semi-annual evaluation is conducted in June and December of each year for regular employees who have completed their probationary period before the evaluation.

Table 16: Parental leave statistics GRI 401-3

Item	Male	Female
Employees who are eligible to apply for unpaid parental leave in 2023 (A)	12	15
Employees who applied for unpaid parental leave in 2023 (B)	3	6
Expected reinstatement of employees from unpaid parental leave in 2023 (C)	2	3
Actual reinstatement of employees from unpaid parental leave in 2023 (D)	2	2
Actual reinstatement of employees from unpaid parental leave in 2022 (E)	3	3
Employees who are employed twelve months after reinstatement from unpaid parental leave in 2022 (F)	1	3
Application rate for unpaid parental leave (B/A)	25%	40%
Reinstatement rate (D/C)	100%	67%
Retention rate (F/E)	33%	100%

1 The data listed in this table is the cumulative sum of Radium Life and consolidated financial statements subsidiaries.

Table 17: Employee training hours statistics GRI 404-1

Item	Gender		Total	Scope			Total
	Male	Female		Senior	Mid-senior	General	
Total hours of training	3,723	4,184	7,907	965.5	2,398	4,544	7,907
Total number of employees	384	449	833	49	141	643	833
Average number of hours of training per employee	9.7	9.32	9.49	19.7	17.01	7.07	9.49
Percentage of employees who have taken education and training	89.84%	88.64%	89.20%	100%	96%	87%	89.20%

1 The data listed in this table is the cumulative sum of Radium Life and consolidated financial statements subsidiaries.

Table 18: Status of employee participation in health checks GRI 403-3

Company	Radium Life		Rih-Ding Water Enterprise		Wan-Da-Tong		Chi-Shun Sheng		Titan Development & Construction		Rih-Hsiang Rental Enterprise	
Item	Number of people participating in health checkups (people)	Cost (NT\$)	Number of people participating in health checkups (people)	Cost (NT\$)	Number of people participating in health checkups (people)	Cost (NT\$)	Number of people participating in health checkups (people)	Cost (NT\$)	Number of people participating in health checkups (people)	Cost (NT\$)	Number of people participating in health checkups (people)	Cost (NT\$)
Senior	14	241,796	1	19,000	4	76,000	9	126,740	3	69,810	0	0
Mid-senior	38	121,400	8	21,400	17	54,700	18	54,700	14	42,700	0	0
General	71	207,700	25	55,000	39	126,000	41	92,900	37	99,000	1	4,000
Total	123	570,896	34	95,400	60	256,700	68	274,340	54	211,510	1	4,000

Company	Radium Kagaya		Bao Ding Reclaimed Water Co., Ltd.		Ding-Sheng Green Energy		Q square		PRIT Bio	
Item	Number of people participating in health checkups (people)	Cost (NT\$)	Number of people participating in health checkups (people)	Cost (NT\$)	Number of people participating in health checkups (people)	Cost (NT\$)	Number of people participating in health checkups (people)	Cost (NT\$)	Number of people participating in health checkups (people)	Cost (NT\$)
Senior	1	16,000	0	0	1	16,000	5	80,000	0	0
Mid-senior	17	46,800	0	0	1	700	30	120,000	0	0
General	96	214,500	2	4,700	15	20,400	79	316,000	3	2,200
Total	114	277,300	2	4,700	17	37,100	114	516,000	3	2,200

Table 19: Occupational Accidents Statistics GRI 403-9 SASB IF-HB-320a.1

Scope ¹	Scope of coverage ²	Total hours worked ³	Total Recordable Injury Frequency Rate ⁴	Injury Severity Rate ⁵	Occupational Death Rate ⁶
Employees (Direct Employees)					
Radium Life	Full-time employees, part-time employees	232,240	0	0	0
Rih-Ding Water Enterprise	Full-time employees	65,320	0	0	0
Wan-Da-Tong	Full-time employees, part-time employees	112,137	0	0	0
Chi-Shun Sheng	Full-time employees, part-time employees	155,312	0	0	0
Titan Development & Construction	Full-time employees, part-time employees	125,664	0	0	0
Rih-Hsiang Rental Enterprise	Full-time employees, part-time employees	26,627	0	0	0
Radium Kagaya	Full-time employees, part-time employees	309,550	0	0	0
Bao Ding Reclaimed Water Co., Ltd.	Full-time employees	20,376	0	0	0
Ding-Sheng Green Energy	Full-time employees, part-time employees	83,847	0	0	0
Q square	Full-time employees, part-time employees	453,120	1.32	0	0
PRIT Bio	Full-time employees, part-time employees	29,907	0	0	0
Workers (temp contract employees)					
Radium Life	5	9,920	0	0	0
Rih-Ding Water Enterprise	4	6,400	0	0	0
Wan-Da-Tong	24	102,546	0	0	0
Chi-Shun Sheng	4	8,518	0	0	0
Titan Development & Construction	27	45,655	0	0	0
Rih-Hsiang Rental Enterprise	0	0	0	0	0
Radium Kagaya	7	6,168	32.43	0	0
Bao Ding Reclaimed Water Co., Ltd.	1	4,824	0	0	0
Ding-Sheng Green Energy	7	13,552	0	0	0
Q square	24	30,720	0	0	0
PRIT Bio	0	0	0	0	0

1&2 According to SASB IF-HB-320a.1, direct employees include employees on the corporate payrolls of Radium Life, Wan-Da-Tong Enterprise and Rih-Ding Water Enterprise. We referred to "Employed Workers" as defined in the Occupational Safety and Health Administration of the Ministry of Labor for occupational disaster statistical reporting standards. Contract employees are those who are not on the corporate payrolls of the three companies but are under the daily supervision of the companies. This is defined as "Other workers who are not employed workers", with reference to the Occupational Safety and Health Administration of the Ministry of Labor.

3 The calculation of the Employee Total Hours Worked is also referenced to the requirements of the Occupational Safety and Health Administration of the Ministry of Labor for filling in the occupational disaster statistics.

4 The number of total recordable injuries includes the number of deaths caused by occupational injuries; Total Recordable Injury Frequency Rate (TRIFR) = (number of recordable occupational injuries/total working hours) x 200,000

5 Severe occupational injury refers to injuries that workers cannot recover to their pre-injury health status within 180 days, excluding fatalities; Severe Injury Frequency Rate = (number of severe occupational injuries/total hours worked) x 200,000

6 Occupational injury death rate = (number of occupational injury deaths/total hours worked) x 200,000

Table 20: Local charitable donations statistics

Company	Beneficiary	Amount (NT\$)	Remarks
Radium Life	Straits Economic & Cultural Interchange Association	148,000	--
	Criminal Investigation and Prevention Association (Executive Director, August 05, 2020 - August 4, 2024)	600,000	--
	National Charity Development Association (Kaohsiung Cross-generational Hakka Business Involvement Project)	10,000	--
	The 77 th Industry Festival and other events	20,000	--
	Total	778,000 (NTD)	--
Rih-Ding Water Enterprise	Luzhu Community Development Association	20,000	Donation to the Lantern Festival
	Luzhu Elementary School	6,000	Sponsorship for the 76th anniversary celebration
	Hongzhu Community	60,000	- Donation of NTD 20,000 to the Dragon Boat Festival activities - Mid-Autumn Festival event sponsorship NTD 20,000 - Donation of NTD 20,000 to the Good Neighborhood Festival
	Luzhu Community	40,000	- Mid-Autumn Festival event sponsorship NTD 20,000 - Emergency Relief Donation: NTD 20,000
	Total	126,000 (NTD)	--
Wan-Da-Tong	Taipei Liudiu Hakka Association	100,000	--
	Total	100,000 (NTD)	--
Ding-Sheng Green Energy	Donation of incense	1,200	--
	Expenses of Ding Sheng Prayer Ceremonies (withholding and declaration)	130,000	--
	Total	131,200 (NTD)	--
Radium Kagaya	Taiwan Arts Promotion Public Welfare Association	30,000	Sponsored the Autumn Tour in Beitou Public Welfare Guided Event in 2023
	Total	30,000 (NTD)	--
Titan Development and Construction Co., Ltd.	Chih-Cheng-Tang Temple at Sanzhi	33,200	- NTD 6,000 for the Li Dou Prayer Dharma Ceremony - NTD 12,000 for God Emperor Guan Sheng Di Jun Birthday - NTD 3,200 for the Si Min Deity Birthday Dharma Ceremony - NTD 12,000 for the temple's 110th anniversary celebration
	Taiwan Regional Engineering Contractors Association	564,750	Sponsorship and Promotion Fund
	Total	597,950 (NTD)	--

Appendix II GRI Standards Disclosure Index Table

Statement of Use	RADIUM LIFE TECH. CO., LTD. prepared the Sustainability Report in accordance with the GRI Standards. The scope of data and information covers the period from January 1 to December 31, 2023.
GRI 1 Version	GRI 1: Foundation 2021
Application of GRI Industry Standards	No

General Disclosures: 2021

GRI	Disclosure Items	Corresponding Chapters and Supplementary Note	Page
The organization and its reporting practices			
2-1	Organizational details	1-2 Overview of Radium Life Group	P21
2-2	Entities included in the organization's sustainability reporting	Scope of the report, report compilation guidelines	P2
2-3	Reporting period, frequency and contact point	Scope of the report, report compilation standards, date of publication, and contact method	P2
2-4	Restatements of information	Scope of the Report If any information in this report has been restated, the restatement will be explained in the notes.	P2
2-5	External assurance	Publication date, external assurance	P2 、 P128 、 P129
Activities and workers			
2-6	Activities, value chain and other business relationships	2-5-1 Industry Chain and Procurement	P35
2-7	Employees	5-1-2 Human Resources Distribution, Appendix I Sustainability Performance Detailed Statistics	P84 、 P117
2-8	Workers who are not employees	5-1-2 Human Resources Distribution, Appendix I Sustainability Performance Detailed Statistics	P84 、 P117
Governance			
2-9	Governance structure and composition	2-1-1 Status of Annual Shareholders' General Meeting and Board of Directors, 2-1-2 Salary and Compensation and Audit Committee Operations	P26 、 P27
2-10	Nomination and selection of the highest governance body	2-1-1 Status of Annual Shareholders' General Meeting and Board of Directors	P26
2-11	Chair of the highest governance body	2-1-1 Status of Annual Shareholders' General Meeting and Board of Directors	P26
2-12	Role of the highest governance body in overseeing the management of impacts	1-1-2 Sustainable Governance Organization, Listening - Stakeholder Engagement, Insights - Major Topics Analysis	P20 、 P8 、 P12
2-13	Delegation of responsibility for managing impacts	1-1-2 Sustainable Governance Organization	P20
2-14	Role of the highest governance body in sustainability reporting	About the Report, Listening - Stakeholder Engagement, Insights - Major Topics Analysis	P2 、 P8 、 P12
2-15	Conflicts of interest	2-4 Integrity in Business	P33
2-16	Communication of critical concerns	1-1-2 Sustainable Governance Organization	P20
2-17	Collective knowledge of the highest governance body	2-1-1 Status of Annual Shareholders' General Meeting and Board of Directors	P26
2-18	Evaluation of the performance of the highest governance body	2-1-1 Status of Annual Shareholders' General Meeting and Board of Directors	P26
2-19	Remuneration policies	2-1-2 Salary and Compensation and Audit Committee Operations	P27
2-20	Process to determine remuneration	2-1-2 Salary and Compensation and Audit Committee Operations	P27

GRI	Disclosure Items	Corresponding Chapters and Supplementary Note	Page
2-21	Annual total compensation ratio	5-1-3 Employee Performance Review and Remuneration	P84
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Statement from Senior Decision-maker	P3
2-23	Policy commitments	2-2-2 Information Security and Digital Transformation Project, 2-3-1 Legal Compliance Management Process, 2-5-2 Supply Chain Management and Process Flow	P30 、 P33 、 P37
2-24	Embedding policy commitments	2-2-2 Information Security and Digital Transformation Project, 2-3 Legal Compliance, 2-5-2 Supply Chain Management and Assessment	P30 、 P33 、 P37
2-25	Processes to remediate negative impacts	Listening - Stakeholder Engagement, management approach for material topics in each chapter	P8
2-26	Mechanisms for seeking advice and raising concerns	2-3 Legal compliance	P30
2-27	Legal compliance	2-3-2 Legal Compliance, Appendix I Sustainability Performance Detailed Statistics	P30 、 P112
2-28	Membership associations	2-1-3 Participation in Membership Associations, Appendix I Sustainability Performance Detailed Statistics	P27 、 P111
Stakeholder engagement			
2-29	Approach to stakeholder engagement	Listening - Stakeholder Engagement	P8
2-30	Collective bargaining agreements	The Company did not have any unions in 2023, therefore this section is not applicable.	NA

Disclosure of Material Topics

GRI Metrics		Detailed Disclosure Items	Corresponding Chapters and Special Notes	Page
GRI 3 Material Topics	3-1	Process for determining material topics	Insights - Major Topics Analysis	P12
	3-2	List of Material Topics	Insights - Major Topics Analysis	P13
	3-3	Management of Material Topics	Insights - Major Topics Analysis, 1-1-1 Sustainability Blueprint, management approach for material topics in each chapter	P12 、 P16
Economic Performance				
GRI 201 Economic Performance	201-1	Direct economic value generated and distributed	1-3-1 Operating Financial Performance	P24
	201-3	Defined benefit plan obligations and other retirement plans	5-1-5 Employee Welfare and Care	P87
	201-4	Financial assistance received from government	1-3-2 Tax situation	P24
Climate Change Governance				
GRI 201 Economic Performance	201-2	Financial implications and other risks and opportunities due to climate change	4-1-1 Climate Governance	P58
GRI 302 Energy	302-1	Energy consumption within the organization	4-1-2 Energy and Greenhouse Gas Inventory Appendix I Sustainability Performance Detailed Statistics	P64 、 P113
	302-2	Energy consumption outside of the organization	Reason for omission: Unable to obtain external information.	NA
	302-3	Energy intensity	4-1-2 Energy and Greenhouse Gas Inventory Appendix I Sustainability Performance Detailed Statistics	P64 、 P113
	302-4	Reduction of energy consumption	4-1-2 Energy and Greenhouse Gas Inventory 4-1-3 Energy Saving and Carbon Reduction Measures	P64 、 P67
	302-5	Reductions in energy requirements of products and services	4-1-2 Energy and Greenhouse Gas Inventory 4-1-3 Energy Saving and Carbon Reduction Measures	P64 、 P67

GRI Metrics	Detailed Disclosure Items	Corresponding Chapters and Special Notes	Page
GRI 305 Emissions	305-1 Direct (Scope 1) GHG emissions	4-1-2 Energy and Greenhouse Gas Inventory Appendix I Sustainability Performance Detailed Statistics	P64 、 P114
	305-2 Energy indirect (Scope 2) GHG emissions	4-1-2 Energy and Greenhouse Gas Inventory Appendix I Sustainability Performance Detailed Statistics	P64 、 P114
	305-3 Other indirect (Scope 3) GHG emissions	4-1-2 Energy and Greenhouse Gas Inventory Appendix I Sustainability Performance Detailed Statistics	P64 、 P114
	305-4 GHG emissions intensity	4-1-2 Energy and Greenhouse Gas Inventory Appendix I Sustainability Performance Detailed Statistics	P64 、 P114
	305-5 Reduction of GHG emissions	4-1-2 Energy and Greenhouse Gas Inventory 4-1-3 Energy Saving and Carbon Reduction Measures	P64 、 P67
	305-6 Emissions of ozone-depleting substances (ODS)	Reason for omission: Not applicable.	NA
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Reason for omission: The NOx, SOx and other significant gas emissions generated by the use of machinery at the construction site have been evaluated in the EIA document, and the continuous monitoring of the surrounding air quality during the construction period has so far been in line with the original EIA commitments. Only the use of gasoline and diesel fuel (company vehicles, generators) are related to the industrial activities of Radium Life, Rih-Ding Water Enterprise, and Wan-Da-Tong. Since the amount of use is not high, the information is thus not presented for the time being.	NA
Supply Chain Management			
GRI 204 Procurement Practices	204-1 Proportion of spending on local suppliers	2-5-1 Industry Chain and Procurement	P36
GRI 308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	2-5-2 Supply Chain Management and Assessment	P37
	308-2 Negative environmental impacts in the supply chain and actions taken	2-5-2 Supply Chain Management and Assessment No such incidents occurred in 2023.	P37-38
GRI414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	2-5-2 Supply Chain Management and Assessment	P37
	414-2 Negative social impacts in the supply chain and actions taken	2-5-2 Supply Chain Management and Assessment No such incidents occurred in 2023.	P37-38
Integrity in Business			
GRI 205 Anti-Corruption	205-2 Communication and training about anti-corruption policies and procedures	2-4 Integrity in Business	P34
	205-3 Confirmed incidents of corruption and actions taken	2-4 Integrity in Business No such incidents occurred in 2023.	P34
GRI 206 Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2-4 Integrity in Business No such incidents occurred in 2023.	P34

GRI Metrics	Detailed Disclosure Items	Corresponding Chapters and Special Notes	Page
Water Resource Management			
GRI 303 Water and Effluents	303-1 Interactions with water as a shared resource	4-2-1 Water Resources Risk Identification and Impact Assessment 4-2-4 Effluent Quality Management	P70 、 P73
	303-2 Management of water discharge-related impacts	4-2-1 Water Resources Risk Identification and Impact Assessment	P70
	303-3 Water withdrawal	4-2-2 Current Status of Water Use Appendix I Sustainability Performance Detailed Statistics	P70 、 P114
	303-4 Water discharge	4-2-4 Effluent Quality Management Appendix I Sustainability Performance Detailed Statistics According to the recommendation of the Construction and Planning Agency of the Ministry of the Interior, water withdrawal should be 80% of the water discharge for the domestic sewage. It is assumed that all wastewater from business operations is discharged.	P73 、 P114
	303-5 Water consumption	Appendix I Sustainability Performance Detailed Statistics Domestic sewage discharge is assumed to be 80% of water withdrawal; business operations are assumed to discharge all water that is withdrawn, so part of the water consumption is zero.	P114
Occupational Health and Safety			
GRI 403 Occupational Health and Safety: 2018	403-1 Occupational health and safety management system	5-3-1 Occupational Safety and Health Management Policy and System	P93
	403-2 Hazard identification, risk assessment, and incident investigation	5-3-1 Occupational Safety and Health Management Policy and System	P93
	403-3 Occupational health services	5-3-2 Employee Health Check and Health Promotion Activities, Appendix I Sustainability Performance Detailed Statistics	P98 、 P120
	403-4 Worker participation, consultation, and communication on occupational health and safety	5-3-1 Occupational Safety and Health Management Policy and System, 5-3-3 Occupational Safety and Health Education and Training	P93 、 P99
	403-5 Worker training on occupational health and safety	5-3-1 Occupational Safety and Health Management Policy and System, 5-3-3 Occupational Safety and Health Education and Training	P93 、 P99
	403-6 Promotion of worker health	5-3-2 Employee Health Check and Health Promotion Activities	P98
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5-3-1 Occupational Safety and Health Management Policy and System	P93
	403-8 Workers covered by an occupational health and safety management system	5-3-4 Creating a Healthy and Safe Working Environment	P99
	403-9 Occupational injuries	5-3-1 Occupational Safety and Health Management Policy and System, 5-3-4 Creating a Healthy and Safe Working Environment, Appendix I Sustainability Performance Detailed Statistics	P93 、 P99 、 P121
	403-10 Work-related ill health	No work-related ill health in 2023 after investigation.	NA
Talent Development and Retention			
GRI 404 Training and Education	404-1 Average hours of training per year per employee	5-2-3 Talent Development Training Program, Appendix I Sustainability Performance Detailed Statistics	P89 、 P120

GRI Metrics		Detailed Disclosure Items	Corresponding Chapters and Special Notes	Page
Local Communities				
GRI 413 Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	6-1 Senior Care, 6-2 Community Development and Care, 6-3 Diversity Education	P102 、 P106 、 P108
	413-2	Operations with significant actual and potential negative impacts on local communities	Management Approach: Local Communities	P101
Customer Health and Safety				
GRI 416 Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	Reason for omission: "Percentage of significant product and service categories for which health and safety impacts are assessed for improvement" is less applicable to the construction industry. Chapter 3 of this report describes in detail the product development and design practices of Radium Life that emphasize health and safety of living.	NA
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2-6-1 Product Sales and Service Experience No such incidents occurred in 2023. P40	P40
GRI 417 Marketing and Labeling	417-1	Requirements for product and service information and labeling	2-6-1 Product Sales and Service Experience, 2-6-2 Marketing Communications	P40 、 P41
	417-2	Incidents of non-compliance concerning product and service information and labeling	2-6-2 Marketing Communications No such incidents occurred in 2023.	P41
	417-3	Incidents of non-compliance concerning marketing communications	2-6-2 Marketing Communications No such incidents occurred in 2023.	P41
Sustainable Product Design and Service				
Sustainable Product Design and Service	NA	-	3-1 Green Economy: Smart Buildings, Green Cities, 3-2 Rail Economy: MRT Joint Development and Smart Transportation, 3-3 Longevity Economy: Healthy Aging, LOHAS Life, 3-4 Circular Economy: Resource Recovery and Sustainable Environment	P44-46 、 P47-48 、 P49-51 、 P52-56

Disclosure of General Topics

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Notes	Page
Site Risk Assessment				
GRI 203 Indirect Economic Impacts	203-1	Infrastructure investments and services supported	3-1 Green Economy: Smart Buildings, Green Cities	P44-46
Mitigation of Environmental Impacts				
GRI 306 Waste	306-1	Waste generation and significant waste-related impacts	4-3-1 Identification and management of significant waste-related impacts	P74
	306-2	Management of significant waste-related impacts	4-3-1 Identification and management of significant waste-related impacts	P74
	306-3	Waste generated	4-3-2 Waste generation status Appendix I Sustainability Performance Detailed Statistics	P77 、 P115

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Notes	Page
GRI 306 Waste	306-4	Waste diverted from disposal	4-3 Waste Management 、 Appendix — Sustainability Performance Detailed Statistics	P74 、 P115
	306-5	Waste directed to disposal	4-3 Waste Management 、 Appendix — Sustainability Performance Detailed Statistics	P74 、 P115
Labor rights and human rights				
GRI 401 Employment	401-1	New employee hires and employee turnover	5-1-2 Human Resources Distribution, Appendix I Sustainability Performance Detailed Statistics	P84 、 P119
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5-1-5 Employee Welfare and Care	P86
	401-3	Parental leave	5-1-5 Employee Welfare and Care, Appendix I Sustainability Performance Detailed Statistics	P86 、 P120
GRI 402 Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	5-1-4 Employee Motivation and Morale	P85
GRI 404 Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	5-1-4 Employee Motivation and Morale	P85
	404-3	Percentage of employees receiving regular performance and career development reviews	5-1-3 Employee Performance Review and Remuneration, Appendix I Sustainability Performance Detailed Statistics	P84 、 P119
GRI 405 Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	5-1-2 Human Resources Distribution, Appendix I Sustainability Performance Detailed Statistics	P84 、 P117-118
	405-2	Ratio of basic salary and remuneration of women to men	5-1-3 Employee Performance Review and Remuneration	P84
GRI 406 Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	2-5-2 Supply Chain Management and Assessment, 5-1-1 Human Rights Policy No such incidents occurred in 2023.	P37-38 、 P82
GRI 408 Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	2-5-2 Supply Chain Management and Assessment, 5-1-1 Human Rights Policy No such incidents occurred in 2023.	P37-38 、 P82
GRI 409 Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2-5-2 Supply Chain Management and Assessment, 5-1-1 Human Rights Policy No such incidents occurred in 2023.	P37-38 、 P82
Customer relationship maintenance				
GRI 418 Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2-2-2 Information Security and Digital Transformation Project No such incidents occurred in 2023.	P30

Appendix III SASB Disclosure Index Table

SASB Topics	SASB Metrics		Data disclosure information				Remarks	Improvements and Future Goals	Link to Material Sustainability Issues	Corresponding Chapters (Pages)
			2021	2022	2023	Unit				
Land Use and Ecological Impact	IF-HB-160a.1	Amount of land held at redevelopment sites The entity shall disclose the number of controlled lots that are located on redevelopment sites.	8	8	8	lots	The number of urban renewal projects involving Unsafe and Old Urban Buildings and redevelopment projects in the current year.	Please refer to 1-1-1 Sustainability Blueprint, 3-1 Green Economy: Smart Buildings, Green Cities, and 3-1-1 Design Thinking for Smart Green Energy for details on improvement practices.	Economic Performance (GRI 201)	3-1 Green Economy: Smart Buildings, Green Cities P44
		Number of homes delivered at redevelopment sites Number of homes delivered on redevelopment sites.	22	7	0	housing units	Number of housing units delivered in the current year for Unsafe and Old Urban Buildings and redevelopment projects			
	IF-HB-160a.2	Amount of land held in areas of high water stress The entity shall disclose the number of controlled lots located in regions with High or Extremely High Baseline Water Stress.	0 for World Resources Institute; 1 for Taiwan Climate Change Disaster Risk Adaptation Platform			lots	According to the SASB's recommended tool, WRI, all of Taiwan is a low water risk stress area. In light of this, and by utilizing the drought risk assessment tool of the Taiwan Climate Change Disaster Risk Adaptation Platform, the number of projects that Radium Life is engaged in that is categorized as Level 5 at the end of the 21 st century is 1, and the number of housing units delivered is 0.	Continue to refine the risk assessment and investigation operations at the land development evaluation stage. Please refer to 4-1-1 Climate Governance for improvement practices.	Climate Change Governance (GRI 201-2)	4-1-1 Climate Governance P58-63
		Number of homes delivered in areas of high water stress	0	0	0	housing units				
		Number of homes delivered in regions with High or Extremely High Baseline Water Stress.								
IF-HB-160a.3	Total monetary losses as a result of legal proceedings related to environmental regulations Total amount of monetary losses as a result of legal proceedings associated with environmental regulations.	650,000	900,000	400,000	NT\$	The cumulative total amount of fines imposed on Radium Life in the current year due to environmental laws and regulations	Please refer to 2-3-2 Legal Compliance and Table 3 in Appendix I for details on improvement practices.	Legal Compliance (GRI 2-27)	Appendix I Table 3: Regulatory Penalty Events and Improvement & Preventive Measures P33	
IF-HB-160a.4	Incorporate environmental factors into development case procedures such as site selection, site design, land development, and construction. Discussion of process to integrate environmental considerations into site selection, site design, and site development and construction.	Operating Procedures				Including green building and smart building design, construction specifications, environmental pollution prevention and waste treatment	For details on improvement practices, please refer to 3-1-1 Design Thinking for Smart Green Energy. For future goals, please refer to 1-1-1 Sustainability Blueprint.	Sustainable Product Design and Service	3-1-1 Design Thinking for Smart Green Energy P45-46	
Workforce health & safety	IF-HB-320a.1	(1) Total recordable injury frequency rate and (2) fatality rates for (a) direct employees and (b) contract employees (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees.	(1) 0 ; 0 (2) 0 ; 0	(1) 1.27 ; 0 (2) 0 ; 0	(1) 1.32 ; 32.43 (2) 0 ; 0	Rate	The scope of coverage is Radium Life and subsidiaries in the consolidated financial statements. A total of 3 employee occupational accidents occurred in Q Square mall in the previous year, 2 of which were minor injuries without loss of time, and the other resulted in the loss of 3 days. One fall accident occurred to a contract employee of Radium Kagaya.	Continue to aim for zero major occupational safety accidents and violations, and to improve and prevent occupational accidents as described in 5-3-4 Creating a Healthy and Safe Working Environment and Appendix I Table 19.	Occupational Health and Safety (GRI 403)	Appendix I Table 19 P121
Design for resource efficiency	IF-HB-410a.1	(1) Number and (2) Average Score of HERS®-certified Homes (1) Number of homes that obtained a certified HERS® Index Score and (2) average score.	(1) 0 (2) Not applicable	(1) 0 (2) Not applicable	(1) 0 (2) Not applicable	(1) housing units (2) Index Score	The number of housing units that received the smart building label in the current year. Smart building evaluation items include energy-saving management. The score is presented as the total score of all evaluated items, so it is not applicable (2)	Please refer to Table 4 in Appendix I for the status of smart building certifications as of the end of current year, and please refer to the 1-1-1 Sustainability Blueprint for future goals.	Sustainable Product Design and Services, Water Resources Management (GRI 303)	3-1-1 Design Thinking for Smart Green Energy P45-46
	IF-HB-410a.2	Percentage of water fixtures installed with WaterSense® certification Percentage of installed water fixtures certified to WaterSense® specifications.	100%	N/A	56.0%	Percentage (%)	In 2023, only the water fixtures for Sanzhi West Side Project were purchased and installed, and the statistics were based on the procurement volume in each year.	In the future, 100% of the new projects will be equipped with water-saving labels.		4-2-3 Water Resources and Water Saving Measures P72
	IF-HB-410a.3	Number of homes delivered with third-party green building certification Number of homes delivered certified to a third-party multi-attribute green building standard.	(Green Building) 26 (Smart Building) 4	(Green Building) 36 (Smart Building) 10	(Green Building) 32 (Smart Building) 32	housing units	Number of housing units delivered with Green Building and Smart Building Label certification in the current year	Please refer to Table 4 in Appendix I for the status of green building certifications as of the end of the current year, and please refer to the 1-1-1 Sustainability Blueprint for future goals.		Appendix I Table 4: Status of Green Building and Smart Building Certifications P112 3-1-1 Design Thinking for Smart Green Energy P45-46
	IF-HB-410a.4	Describes the risks and opportunities associated with incorporating resource efficiency into home design and how the benefits are communicated to clients Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers.	Operating Procedures				--	For details on improvement practices, please refer to 2-6 Thoughtful and Comprehensive Product After-Sales Services, 3-1-1 Design Thinking for Smart Green Energy, and refer to 1-1-1 Sustainability Blueprint for future goals.		2-6 Thoughtful and Comprehensive Product After-Sales Service P40-41 3-1-1 Design Thinking for Smart Green Energy P45-46

SASB Topics	SASB Metrics		Data disclosure information				Remarks	Improvements and Future Goals	Link to Material Sustainability Issues	Corresponding Chapters (Pages)
			2021	2022	2023	Unit				
Community impacts of new developments	IF-HB-410b.1	Describe how infrastructure, services, and economic centers affect site selection and development decisions Description of how proximity and access to infrastructure, services, and economic centers affect site selection and development decisions.	Operating Procedures				including Transit-Oriented Development (TOD), land development, market research & survey	Continue to conduct land development process based on market surveys, site surveys, and regulatory investigations, and continue to discuss with landowners and incorporate the opinions of all stakeholder parties through explanatory meetings. Please refer to 3-1 Green Economy: Smart Buildings, Green Cities.	Sustainable Product Design and Services, Local Communities (GRI 413)	3-1-1 Design Thinking for Smart Green Energy P44 3-2-1 Smart Transportation for Convenient Travel P47 3-2-2 Industry Leading MRT Joint Development Projects P48
	IF-HB-410b.2	Amount of land held on infill sites The entity shall disclose the number of controlled lots that are located on infill sites.	11	11	11	lots	Number of current-year controlled projects on undeveloped land	Continue to follow the Group's business development master plan and roadmap; future goals are detailed in 1-2-2 Diversified Business Development Plan.	Economic Performance (GRI 201)	3-1-1 Design Thinking for Smart Green Energy P44-46
		Number of homes delivered on infill sites Number of homes delivered on infill sites.	162	36	32	housing units	Number of current-year housing units delivered on undeveloped land			
	IF-HB-410b.3	(1) number of homes delivered and (2) average density in compact developments (1) Number of homes delivered in compact developments and (2) average density.	162	36	32	housing units	The number of housing units delivered in the current year that belong to urban planning area + the five major metropolitan areas in Taiwan + the population density of the "area" is greater than the average population density of its respective county/city.			
			0.132	0.132	0.145	units/m ²	Conforms with (1) the average density of the housing development project, calculated as the number of all housing units in the development project/the development area of the project			
Climate change	IF-HB-420a.1	Amount of lands held in 100-year flood zones Number of lots located in 100-year flood zones.	5	5	5	lots	The tool recommended by SASB, FEMA, is a tool that can only be used to analyze land in the U.S.A. Therefore, according to the definition of 100-year flood zone and by utilizing the flood risk assessment tool of the Taiwan Climate Change Disaster Risk Adaptation Platform, the number of projects that Radium Life is engaged in that is categorized as Level 5 by the end of the 21 st Century is 5.	Continue to refine the risk assessment and investigation operations at the land development evaluation stage. Please refer to 4-1-1 Climate Governance for improvement practices.	Climate Change Governance (GRI 201-2)	4-1-1 Climate Governance P58-63
	IF-HB-420a.2	Describe climate change risk exposure analysis and risk reduction strategies Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks.	Implement climate risk opportunity assessment and management in accordance with TCFD				--			
Activity Metrics	IF-HB-000.A	Amount of land held Number of controlled lots	11	11	11	lots	Number of completed or surface-righted projects under management in the current year	The Company carries out land development bids according to annual targets, plan for the subsequent sale of properties depending on the construction schedule, and continues to refine after-sales services.	Economic Performance (GRI 201)	3-1-1 Design Thinking for Smart Green Energy P44-46
	IF-HB-000.B	Number of homes delivered Number of housing units delivered.	162	36	32	housing units	Number of housing units delivered in the current year			
	IF-HB-000.C	Number of Communities in Sale Number of active selling communities	3	2	1	Projects	Number of active selling communities in the current year			

Appendix IV TCFD Disclosures Comparison Table

TCFD disclosure requirements	TCFD Recommended Disclosures	Climate-related Information for TWSE/TPEX Listed Companies	Corresponding Chapters and Supplementary Note	Page
Governance	Disclose the organization's governance around climate-related risks and opportunities.	1. Describe the Board of Directors' and management's oversight and governance of climate related risks and opportunities.	4-1-1 Climate Governance (Climate Change Governance Organization)	P58
	Describe management's role in assessing and managing risks and opportunities.			
Strategies	The company identifies short-, medium- and long-term climate-related risks and opportunities.	2. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	4-1-1 Climate Governance (Climate Risk and Opportunity Assessment, Climate Risk and Opportunity Materiality Analysis, Response and Management of Major Climate Risk and Opportunity Topics, Physical Risk Scenario Simulation and Analysis)	P59-62
	The impact of this issue on the company's business model, strategy and financial planning.	3. Describe the financial impact of extreme climate events and transitional actions.		
	Scenario analysis (including increase in temperature to 2 °C or more severe)	5. If scenario analysis is used to assess the resilience to climate change risks, the scenario, parameters, assumptions, analysis factors and major financial impacts used should be described.		
Risk Management	Disclose how the organization identifies, assesses, and manages climate-related risks.	4. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	2-2-1 Risk Management Process 4-1-1 Climate Governance (Strategy and Risk Management)	P28 、 P59
	The process of managing climate related risks.			
	Describe how the identification and management of risk processes described above is integrated into the company's overall risk management system.			
Indicators and Goals	Evaluate whether the metrics are consistent with the company's strategy and risk management.	6. If there is a transition plan for addressing climate-related risks, please explain the content of the plan, as well as the metrics and targets used to identify and manage physical risks and transition risks.	4-1-1 Climate Governance (Climate Metrics and Targets)	P63
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	9. Greenhouse Gas Inventory and Assurance (indicated separately in 1-1 and 1-2).	4-1-2 Energy and Greenhouse Gas Inventory Appendix I - Sustainability Performance Detailed Statistics, Table 6: Greenhouse Gas Emission Statistics. · This year, Radium Life headquarters has completed the collection of GHG data and third-party verification for 2023. Rih-Ding Water Enterprise is still conducting the verification.	P64 、 P114
	Management objectives and related performance.	8. If climate related targets are set, the following information should be provided regarding the activities in scope, including the scope of greenhouse gas emissions, planning timeline, progress achieved annually, and if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the goals. Furthermore, the sources and quantities of carbon offsets or RECs should be specified.	1-1-1 Sustainability Blueprint 4-1-1 Climate Governance (Climate Metrics and Targets) · In 2023, Q Square purchased 792,000 kWh of solar power and 792 renewable energy certificates from "GREENET CO., LTD.." · Internal carbon pricing has not yet been implemented, and the implementation policy for internal carbon pricing is expected to be planned from 2025.	P17 、 P58
		7. If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.		

Attachment V: Summary of Assurance Items

Index	Assurance Items	Applicable Criteria/Standards
1	Projects developed by Radium Life have been awarded 5 green building label certificates, 3 green building label candidate certificates and 1 smart building certificate by the Architecture and Building Research Institute of the Ministry of the Interior. The certificates are valid as of December 31, 2023.	The number of Smart Building Label Certificates issued by the Architecture and Building Research Institute of the Ministry of the Interior on December 31, 2023 for the Fuzhou Affordable Housing Project, as well as the number of valid Green Building Label Certificates and Candidate Green Building Certificates issued by the Architecture and Building Research Institute of the Ministry of the Interior for the Fuzhou Affordable Housing, Daqiaotou Joint Development Project, the Taoyuan Qingpu Residence, the Taoyuan North District Water Resources Recycling Center, the Sanzhi Health and Wellness Residence for Seniors, and Qiaonan Project.
2	In FY2023, Board of Directors Meetings of Radium Life were convened for a total of 11 times.	Calculated based on the number of Board of Directors Meetings held by Radium Life in FY2023. The above information is the statistical information of Radium Life Tech Co., Ltd.
3	The annual average effluent quality after treatment by the Taoyuan North District Water Resources Recycling Center in 2023 included BOD of 7.12 mg/L, COD of 27.81 mg/L, SS of 9.59 mg/L, and E. coli of 36,100 CFU/100ml. Note: The annual average effluent water quality test data is the annual average of the monthly reports submitted to the National Public Wastewater Treatment Plant General Information System.	The data of biochemical oxygen demand (BOD), chemical oxygen demand (COD), suspended solids (SS) and Escherichia coli (E. coli) in the annual average discharge effluent water quality for the year 2023. The above information is the monthly statistics reported to the National Public Wastewater Treatment Plant General Information System by Rih-Ding Water Enterprise. Annual average effluent water quality test calculation basis: The arithmetic average of monthly effluent water quality test data from January to December 2023.
4	As of December 31, 2023, there were 116 employees at Radium Life Tech, of whom 69 were female and 47 were male, with a ratio of 1.47:1.00. There were 35 employees at Rih-Ding Water Enterprise, of whom 19 were female and 16 male, and the ratio of female to male employees was 1.19:1.00. Note: The number of employees includes both formal employees (current employees, excluding those who are on leave without pay) and non-formal employees (including contract employees, but excluding part-time workers).	The ratio of female to male employees in Radium Life and Rih-Ding Water Enterprise as of December 31, 2023. The ratio is calculated as the ratio of the number of female employees employed of December 31, 2023 to the number of male employees employed as of December 31, 2023. The above information is based on the statistical information generated from the internal human resources system of Radium Life Tech Co. and Rih-Ding Water Enterprise
5	In 2023, the cumulative total amount of donations from Radium Life and Rih-Ding Water Enterprise was NT\$904,000.	Please refer to the total amount of donations in Table 20 of Appendix 1 Local Donations and Philanthropy in this report for the beneficiaries of donations from Radium Life and Rih-Ding Water Enterprise in FY2023. The above information is based on the statistical information generated from the internal human resources system of Radium Life Tech Co. and Rih-Ding Water Enterprise

Appendix VI: CPAs' Limited Assurance Report



資誠

會計師有限確信報告

資會綜字第 23011819 號

日勝生活科技股份有限公司 公鑒：

本會計師受日勝生活科技股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定民國 112 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司民國 112 年度永續報告書第 128 頁之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書第 2 頁之「報告書涵蓋範圍」段落說明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本業務諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
110208 臺北市信義區基隆路一段 333 號 27 樓
27F, No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei 110208, Taiwan
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本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及相關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查及重新執行等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對民國 112 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信，另外，民國 112 年度永續報告書中屬民國 111 年 12 月 31 日及更早期間之資訊未經本會計師確信。



有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師 文雅芳 文雅芳



中華民國 113 年 8 月 23 日