





RUENTEX

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Chairman's Message

Architecture has never been merely about steel and concrete. It is where people's lives begin and a vessel through which urban civilization endures.

I have always believed that a good building should not only impress today, but remain worthy of trust decades from now. This is why Ruentex Development has always upheld the principles of "Authentic Materials, Quality First, and Safety Above All." We understand that every home we deliver carries a family's hopes for the future, and that the quality of every project reflects our responsibility to the land and society. This is the belief at the heart of Ruentex Development's commitment to "benefit society and ensure public well-being."

In 2025, amid challenges in the global economy and continued housing market regulation, we continued to move forward steadily. What sustains Ruentex is not technology alone, but the integrity and trust we have built over the years. From precast construction methods and Building Information Modeling (BIM) to low-carbon building materials and smart construction, we continue to advance the quality of our buildings. As of the end of 2025, the Group had accumulated more than 800 patents across 19 countries worldwide, 286 of which were ESG-related, demonstrating the tangible results of our commitment to sustainable innovation.

Among our projects this year, "Vertical Galaxy," jointly developed with Mitsubishi Jisho Design Inc., stands as our most representative work. We envision it as more than a landmark building—it is a vertical micro-city that brings together living, working, social interaction, and coexistence with nature. This collaboration has further strengthened our belief that when world-class enterprises come together around a shared vision, what they create is more than architecture; it is a new paradigm with the potential to shape the future development of cities.

Sustainability is not only about protecting the environment; it is also a commitment to people. We continue to promote green buildings, smart buildings, healthy buildings, energy conservation, and carbon reduction, while incorporating BERS Level 1 and the WELL healthy building concept into the planning of all future new developments as we progressively move toward our 2030 carbon reduction target and 2050 net-zero emissions goal. We believe that true ESG is not simply about reducing carbon emissions, but about enabling every resident, every user, and the generations to come to live in an environment that is safer, healthier, and more welcoming.

Throughout our journey, Ruentex has always believed that the value of a company lies not in how many buildings it has constructed, but in how many works worthy of being passed on it leaves behind for our cities. Looking ahead, we will remain true to our founding commitment to "benefit society and ensure public well-being," improving lives through architecture and driving sustainability through innovation. We will continue to build safer and better cities, so that future generations may benefit from the efforts we make today, while showing the world the value of Taiwanese architecture.



Chairman



About This Report

➤ Report Compilation Principles and Reference Standards

This report is a Sustainability Report issued by Ruentex Development Co., Ltd. (hereinafter referred to as the Company, Ruentex Development, or we), compiled with reference to the GRI Sustainability Reporting Standards 2021 version published by the Global Reporting Initiative (GRI), and discloses relevant content according to the disclosure topics for Home Builders and Real Estate industries by the Sustainability Accounting Standards Board (SASB), as well as the Task Force on Climate-related Financial Disclosures (TCFD) framework. The financial data presented in this report is based on publicly disclosed information verified by certified accountants and is calculated in New Taiwan Dollars (NTD). Other data is the result of internal statistics and surveys.

➤ Report Coverage Boundary

The boundary of this report covers Ruentex Development and its consolidated subsidiaries. However, considering the relevance to core operations and the degree of impact on material topics, this report does not yet include Ruentex Security Co., Ltd. (Ruentex Security), Ruentex Property Management& Maintenance Co., Ltd. (Ruentex Maintenance), Ruentex Construction International (BVI), and Ruentex Construction International Ltd. Additionally, except for greenhouse gas inventory data, water resource management data, and waste statistics data, all other data excludes the hypermarket division (MEGA PX-Mart Zhonglun).

➤ Report Management

1. Internal Audit

- Each department head reviews the accuracy of chapter contents, which are then verified by the Chief Sustainability Officer.
- The company provides an annual report to the Board of Directors on the progress and outcomes of corporate sustainability development.

2. External Certification

- Financial Data
Verified by PwC, with an unqualified assurance report issued.
- Quality Management Data
Regularly obtains SGS Taiwan ISO9001 certification.
- Environmental Data
Obtains ISAE 3410 limited assurance from PwC Taiwan.

Selected information in this report has been entrusted to PwC Taiwan for independent limited assurance, conducted in accordance with Republic of China Assurance Standard No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information." The assurance report is included in the appendix of this report.

➤ Publication Time and Disclosure Period

This report is published annually on a regular basis and disclosed on the Company's ESG website (<https://esg.rt-develop.com.tw/en/>). The information disclosure period for this report is 2025 (January 1, 2025 to December 31, 2025). However, for completeness and comparability of information, some information may be traced back to 2023 or extended forward to 2026. Any information restatements will be noted and supplemented in the content or table footnotes of each chapter.

Current Issue Date: August 2026

Next Issue Date: August 2027

➤ Publishing Entity

Ruentex Development Co., Ltd.

Chief Sustainability Officer: Lu, Yu-Huang (GM)

(Following an organizational restructuring, the position of Chief Sustainability Officer was established effective August 13, 2026.)

Sustainable Development Task Force Members (titles abbreviated; arranged in stroke order of surnames): Chen, Po-Yu, Chen, Mi-Chi, Wu, Chia-Yun

➤ Contact Information

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SDGs Action Highlights for the Year

2025 Key Performance Highlights



- Focusing on employee physical health, providing full-time employees with health checkups twice per year.
- Implementing social co-prosperity through diverse forms of cooperation, collaborating with 13 external social welfare organizations and participating in 17 public benefit cooperation projects.
- Investing in Ruen Fu Newlife Corp.'s "Happy Senior Living" program, achieving a resident satisfaction score of 97, an occupancy rate of 100%, and an average stay duration of more than 10 years.
- Ruentex Yucheng Office Building applied for WELL Healthy Building Platinum certification, and obtained the platinum-level certification in Q1 2026. We plan to obtain WELL for Residential certification for residential projects to be developed starting in 2026.



- Board members completed a total of 81 hours of training, averaging 9 hours per member, exceeding legal recommendations.
- In Ruentex Group, construction industry employees received an average of 11.05 hours of training, while department store employees averaged 11.88 hours.
- A total of 12 participants attended internal and external integrity-related training, accumulating 84 training hours. All employees of Ruentex Development (including subsidiaries) completed 1.5 hours of annual training on personal data privacy and confidentiality.



- The Board consists of 9 directors (including 3 independent directors), of which 2 are female directors, representing 22% of the Board.
- The proportion of female managers stands at 23.39%, reflecting the company's commitment to diversity and equal opportunity.



- Ruentex Materials' Dongshan plant in Yilan increased water recycling efficiency to 98.82% by installing additional water collection pipelines.



- Consolidated operating revenue was NT\$39.312 billion, net profit for the period was NT\$13.201 billion, and earnings per share after tax were NT\$3.93.
- Ruentex Engineering & Construction received 5 occupational safety and health-related awards, including the Excellence Award of the 25th Public Construction Golden Quality Award and the Excellence Awards of the Kaohsiung City Excellent Construction Site Evaluation.

2025 Key Performance Highlights



- Ruentex Engineering & Construction has accumulated 805 patents in 19 countries globally for low-carbon construction methods and energy conservation, of which 286 are ESG-related.
- Ruentex Development's construction projects use cement mortar, plastering materials, and lightweight partition grouting materials that are all RT-MIX series products produced by Ruentex Materials, with 100% obtaining green building material certification or carbon footprint verification.
- Runtex Materials received the offshore wind power underwater grouting material certification from the international maritime certification body Lianwei Co., Ltd., becoming the third qualified offshore wind power mortar supplier globally and the first in Taiwan.



- Grand Maison Ruentex incorporates Building Energy-Efficiency Rating System (BERS) Level 1 into its building design.
- Ruentex Fuyang and Ruentex CITY PARK obtained Silver-level Green Building certifications.
- Ruentex LA RIVE GAUCHE obtained Gold-level Green Building certification.
- Published a Biodiversity Policy to strengthen nature and ecosystem conservation efforts.
- TSUTAYA BOOKSTORE responded to local procurement, adding 53 new brands during the year, bringing the total number of local procurement brands to 136, a 14% increase compared to the previous year.



- To support local development, all major building material suppliers (rebar, concrete) are located in Taiwan, achieving 99.99% local procurement.
- Ruentex Engineering & Construction established the "Waste Reduction Implementation Plan" to ensure thorough waste management.
- Runtex Materials achieved an alternative raw material usage rate of 17% and an alternative fuel usage rate of 2%, with a carbon reduction ratio of 7.93%.
- The reinforcing steel and welded wire mesh used by Ruentex Engineering & Construction are primarily made from recycled steel billets. In 2025, steel made from recycled steel billets accounted for 73.56% of the total reinforcing steel and welded wire mesh used.
- Runtex Interior Design achieved a green building material usage rate of over 60%.



- Completed greenhouse gas inventory for Ruentex Development's consolidated entities in compliance with regulatory requirements.
- Ruentex Materials achieved carbon reduction of 51,224.6229 tCO₂e in 2025 compared to the base year (2024), with total emissions reduced by 7.93%.
- Ruentex Materials' cement waste recycling and reuse processing ratio in 2025 was approximately 26%.
- Ruentex Engineering & Construction installed solar power generation systems at the Yangmei plant to directly supply production and operational electricity.

Urban Hub Markets for the Common Good: Supporting Young Entrepreneurs and Social Initiatives

The Ruentex Group has been cultivating the development of rail-oriented economies and advancing a vision of life within vertical micro-cities. With "Shopping Resort" as its core concept, CITYLINK Nangang Store integrates transportation hubs, commercial services, and lifestyle functions to create a multi-functional urban node. By combining shopping, dining, entertainment, and leisure, it offers a high-quality venue where visitors can enjoy sunlight, a slow-paced lifestyle, and a welcoming space to linger.

Building on this foundation, CITYLINK Nangang Store has continued to revitalize its commercial spaces by hosting "City Market," a themed weekend market that integrates cultural creativity with ESG-driven social engagement. In 2025, the venue hosted nearly 1,500 cultural and charitable organizations throughout the year, supporting youth entrepreneurship and providing a multifaceted stage for creative performances. These efforts are part of a gradual initiative to build a community-friendly market platform that bridges commercial value with social impact, establishing the site as one of Taipei's representative commercial hubs within the transit-oriented economy.

CITYLINK Nangang also strengthens social connections within the community through diverse and inclusive activities. Highlights of 2025 featured the "Music for Them, Love Never Ends" charity concert, which shared warmth through music, and a collaboration with Taipei Wenshan School of Special Education and its youth artists for an exhibition and charity sale. At year-end, the company invited [Show Art](#) and the [Art Equality Association](#) for an exchange residency to promote diverse possibilities for art participation, allowing more people to encounter and experience the healing power of art.

Moving forward, Ruentex Development will continue to center its strategy on the rail economy, integrating a people-oriented development philosophy. By creating purposeful spaces and leveraging corporate resources, we aim to expand our social engagement and foster a vision of urban living characterized by mutual benefit and prosperity.



Source: Taipei Wenshan School of Special Education [Facebook page](#)



Sustainability Management

- 1.1 About Ruentex
- 1.2 Sustainable Strategy and Blueprint
- 1.3 Identification of Key Issues and Stakeholder Communication

Corresponding Material Issue

- Operations and Financial Status

Policies and Commitments

Ruentex Development has established the "Performance Management Guidelines" to actively promote diversified operations. The company provides vertically integrated professional services and develops diversified products and services through superior product planning, construction quality, and customer service to generate substantial profits. Additionally, the Company implemented a policy in 2025 that links senior management compensation to ESG-related performance evaluations. This is aimed at enhancing corporate governance and addressing society's growing focus on ESG issues.



1.1 About Ruentex

GRI : 2-1、2-2、2-6、2-28、201-1、201-4

1.1.1 Company Overview

Full Company Name	Ruentex Development Co., Ltd.
Date of Establishment	September 12, 1977
Chairman	Jean, Tsang-Jiunn
General Manager	Lu, Yu-Huang ^{Note}
Headquarters	11F-1, No. 308, Section 2, Bade Road, Zhongshan District, Taipei City
Capital	NT\$ (same hereinafter) \$28,442,251 thousand

Note: GM changed to Lu, Yu-Huang from August 13, 2025

Within the Ruentex Development consolidated entity (hereinafter referred to as "the Group"), Ruentex Development Co., Ltd. (hereinafter referred to as "the Company," "Ruentex Development," or "we") and Ruentex Innovative Development Co., Ltd. (Ruentex Innovative Development) have main businesses covering land development and investment construction of residential, villa, and commercial building products. Additionally, we have strategically positioned ourselves in the senior living care industry through our investment in Ruen Fu Newlife Corp. (Ruenfu), and actively promote medium to long-term development plans covering urban renewal, MRT joint development, station-complex commercial building development, and superficies rights projects, implementing diversified operations. We adhere to the philosophy that "houses are meant to care for people, not the other way around," continuously innovating and researching, and developing diversified products with excellent product planning, construction quality, and customer service to create more fruitful operational results for the company.

The Group's subsidiaries include Ruentex Engineering & Construction Co., Ltd.(Ruentex Engineering & Construction), Ruen Yang Construction Co., Ltd.(Ruen Yang Construction), Ruentex Materials Co., Ltd.(Ruentex Materials), and Ruentex Interior Design Inc (Ruentex Interior), with business scope covering construction, building materials, and interior decoration; additionally, Ruentex Construction & Development Co., Ltd (Ruentex Construction & Development), Ruentex Xu-Zhan Development Co., Ltd. (Ruentex Xu-Zhan), and Ruentex Bai-Yi Development co., Ltd. (Ruentex Bai-Yi) focus on leasing and

department store operations, with Ruentex Construction also covering land development and investment construction of residential properties.

The Group's business encompasses construction, department stores, and services industries. Therefore, based on the nature of the main businesses, disclosure is divided into two major categories: "Construction Industry" and "Department Store & Service Industry." Among these, "Construction Industry" covers Ruentex Development, Ruentex Innovative Development, Ruentex Construction※, Ruentex Engineering & Construction, Ruen Yang Construction, Ruentex Materials, and Ruentex Interior Design; while "Department Store & Service Industry" includes Ruentex Construction※, Ruentex Xu-Zhan, Ruentex Bai-Yi, and Ruenfu.

※ Ruentex Construction's business scope covers both construction and department store industries, so it is disclosed under both business categories.

Corporate Logo



Meaning

At the center is a human figure, symbolizing Ruentex's "people-centered" business philosophy.

The jumping "R" figure represents Ruentex's pursuit of progress and action.

The oval shape symbolizes Ruentex's spirit of "harmony, approachability, forward motion, and continuously radiating light and warmth" as the company strives to become a world-class enterprise.

Ruentex Development Consolidated Entity's Construction Business

Ruentex Development's core business encompasses land development and investment construction of residential, villa, and commercial building products. The company actively promotes medium- to long-term land development projects, including urban renewal, urban planning changes, MRT joint development, station OT/BOT plans, and commercial real estate development. Additionally, the company leverages the core advantages of the Ruentex Group to implement diversified operations, such as expanding commercial real estate development through MRT joint development and station OT/BOT plans, and introducing shopping mall and department store businesses to further enhance overall business effectiveness.

Through the connection of transportation networks such as MRT and railways, Ruentex Development is committed to creating a "rail economy," maximizing the value of transportation nodes. Furthermore, these mixed-use buildings embody the concept of a "vertical city," enabling a single building to meet diverse needs for consumption, living, and transportation. This approach improves living convenience and drives surrounding economic development, ultimately creating maximum added value for both land resources and residents.

To provide customers with the highest quality products and services, Ruentex Development collaborates with its subsidiaries to establish a comprehensive industrial chain, ensuring high-standard quality from building material supply to construction and interior design. Among these, Ruentex Materials focuses on two main business pillars: operating cement manufacturing and sales business under the "Ruentex Cement" brand, and operating ready-mixed masonry mortar business under the "RT-MIX" brand. In the cement products field, the company is committed to process improvement and alternative raw material R&D; in ready-mixed masonry mortar, it focuses on innovative product development to ensure a stable supply of high-quality products that meet market demands.

Ruentex Engineering & Construction utilizes multiple patented precast construction methods, Building Information Modeling (BIM), and MRO (Maintenance, Repair, and Operations) mechanical and electrical system optimization, along with precise engineering management, to provide owners with integrated solutions that shorten construction periods, Facilitate Value Engineering, enhance quality, and ensure construction safety.

Ruentex Interior Design adheres to the core philosophy of "human-centered health," maintaining high standards of health, functionality, safety, peace of mind, and service, balancing design aesthetics with practical functionality, and implementing the strictest safety and health policies to create living spaces that meet "Indoor Environment Health (IEH)" standards, ensuring renovation quality and economic benefits while providing customers with the highest quality living experience.

Business unit	Main services
Ruentex Development	Commissioning construction firms to build residential complexes and commercial buildings for rental and sale, trading of construction materials, and the operation of department stores, supermarkets, and shopping malls.
Ruentex Construction	Managing shopping malls, operating self-owned counters, leasing commercial real estate, as well as developing and renting/selling residential properties and buildings, along with providing corporate management consulting services.
Ruentex Xu-Zhan / Ruentex Bai-Yi	Managing shopping malls and leasing commercial real estate.
Ruentex Innovative Development	Commissioning construction firms to build residential complexes and commercial buildings for rental and sale.
Ruentex Property Management & Maintenance	Apartment building management and cleaning services.
Ruentex Security	Security services.
Ruen Fu Newlife Corp.	Senior housing and general building management services.
Ruentex Engineering & Construction/Run Yang Construction/Ruenchu Construction (Shanghai)	Contracting for building and civil engineering, as well as the import, export, production, planning, and related MEP (Mechanical, Electrical, and Plumbing) works for structural components like precast beams, columns, and external walls.
Runtex Materials Co., Ltd.	Production and distribution of building materials.
Runtex Interior Design Inc.	Interior decoration, garden landscaping design, and construction.

1.1.2 Operations and Financials

The Group's consolidated operating revenue for 2025 was NT\$39,312,327 thousand, net profit for the period was NT\$13,201,333 thousand, net profit attributable to owners of the parent company was NT\$10,725,541 thousand, comprehensive income for the period was NT\$5,202,952 thousand, and earnings per share after tax were NT\$3.93. In the construction business, main revenue was recognized from projects including Ruentex LA RIVE GAUCHE, Ruentex Fuyang, Ruentex LA GRAND RIVE GAUCHE and The Silk Court; major construction projects include Ruentex Huashan Songjiang, GRAND MAISON RUENTEX, Elite Residences, Vertical Galaxy, Banqiao Xindu Section Project and Huancui Section Project. In addition, the two major BOT projects of the subsidiaries, Ruentex Xu-Zhan and Ruentex Bai-Yi, generate stable profits from rental income and mall operations, contributing to the benefits from reinvestment.

As of December 31, 2025, the total number of completed projects of Ruentex Engineering & Construction was 27, with 31 projects under construction, and the contract amount for unfulfilled performance obligations was approximately NT\$62.4 billion, which will be recognized over the next 5 years.



Business unit	Product or Project/Shopping Mall Information	Status as of 2025/12/31
Ruentex Development	Botanic Garden Villa (Zhongzheng District, Taipei City)	Completed, currently on sale.
	The Silk Court (Songshan District, Taipei City)	Completed, sold out
	Ruentex Fuyang (Daan District, Taipei City)	Completed, sold out
	Ruentex LA RIVE GAUCHE (Sanchong District, New Taipei City)	Completed, sold out
	Ruentex LA GRAND RIVE GAUCHE (Sanchong District, New Taipei City)	Completed, currently on sale.
	Ruentex CITY PARK (MRT Sanchong Station Joint Development) (Sanchong District, New Taipei City)	Completed, currently on sale.
	Banqiao Xindu Section Project	Under construction
	Banqiao Huancui Section Project	Under construction
	Vertical Galaxy (Nangang District, Taipei City)	Under construction
	Huashan Songjiang (Zhongshan District, Taipei City)	Under construction
	Elite Residences (Zhongzheng District, Taipei City)	Under construction
	GRAND MAISON RUENTEX (Beitou District, Taipei City)	Under construction
Ruentex Innovative Development	Ruentex Yucheng Office Building (Nangang District, Taipei City)	Completed, leasing
Ruentex Construction	CITYLINK Sanchong Store (Sanchong District, New Taipei City)	In operation*Opening in December 2025
	CITYLINK Songshan Store No. 2 (Songshan District, Taipei City)	In operation
	CITYLINK Neihu Store (Neihu District, Taipei City)	In operation
	TSUTAYA BOOKSTORE Songshan Store (Songshan District, Taipei City)	In operation
	TSUTAYA BOOKSTORE Neihu Store (Neihu District, Taipei City)	In operation
	TSUTAYA BOOKSTORE Nangang Store (Nangang District, Taipei City)	In operation
	TSUTAYA BOOKSTORE Kaohsiung Dali Store (Qianjin District, Kaohsiung City)	In operation
	Ruentex Daikanyama 139 (Songshan District, Taipei City)	In operation
Ruentex Xu-Zhan	Ruentex Nangang Station Building (Nangang District, Taipei City)	In operation
	CITYLINK Nangang Store (Nangang District, Taipei City)	In operation
Ruentex Bai-Yi	CITYLINK Songshan Store No. 1 (Songshan District, Taipei City)	In operation
	Ruentex Songshan Station Building (Songshan District, Taipei City)	In operation
Ruenfu	Ruenfu Life New Vision Pavilion (Tamsui District, New Taipei City)	In operation

Unit: New Taiwan Dollars (NT\$) in Thousands; %

2025		
Financial Income and Expenses	Operating Revenue	\$39,312,327
	Gross Profit	\$9,454,940
	Operating Profit	\$6,944,091
	Net Profit After Tax	\$13,201,333
Profitability	Return on Assets (ROA) (%)	7.22%
	Return on Equity (ROE) (%)	9.68%
	Operating profit as percentage of paid-in capital	24.41%
	Pre-tax profit as percentage of paid-in capital	51.30%
	Earnings Per Share (EPS) (NT\$)	3.93

Revenue Breakdown by Department

Construction Division	79.12%
Commercial Real Estate	5.39%
Building Materials Division	11.64%
Other Operations Division	3.85%

1.1.3 Recognition and Honors

The Ruentex Group has long maintained a positive, enthusiastic, and vibrant brand image, and has been honored to receive favor and recognition from major public and private sectors. The important awards received in 2025 are as follows:

Company Awarded	Project Awarded	Awarding Organization	Award Title
Ruentex Development	TCSA Taiwan Corporate Sustainability Awards – Corporate Sustainability Report	Taiwan Institute for Sustainable Energy (TAISE)	Gold Award
	"Happy Enterprise"	1111 Job Bank	Construction & Architecture Gold Award
Ruentex Construction	CITYLINK Neihu Store	Ministry of Finance	Outstanding Business Entity for the Use of Electronic Uniform Invoices
	CITYLINK Neihu Store	Department of Environmental Protection, Taipei City Government	Silver Award- Exemplary Public Restroom Award
Ruentex Xu-Zhan	CITYLINK Nangang Store	Department of Environmental Protection, Taipei City Government	Excellence Award-Exemplary Public Restroom Award
Ruentex Engineering & Construction	"Happy Enterprise"	1111 Job Bank	Construction & Architecture Gold Award
	Lite-On TecSology Kaohsiung Manufacturing Center Phase II Plant Construction Project	Kaohsiung City Environmental Protection Bureau	"Kaohsiung City Excellent Construction Site Evaluation" - Excellence Award
	Main Construction Works for Kaohsiung Lite-On Building New Construction Project	Kaohsiung City Environmental Protection Bureau	"Kaohsiung City Excellent Construction Site Evaluation" - Special Excellence Award
	Zhengjue Temple Case	Environmental Protection Department of Miaoli County Government	"2025 Miaoli County Excellent Environmental Protection Construction Site Evaluation" - Excellence Award
	TPCs Guishe Dormitory	Public Construction Commission	The 25th Public Construction Golden Quality Award in the "Public Works Quality Excellence Award – Building Category" – Excellence Award
	RDE New Construction Project	Public Construction Commission	The 25th Public Works Golden Quality Award in the "Public Works Quality Excellence Award - Building Category" - Excellence Award
Ruentex Interior Design	Ching-Kuo Chi-Hai Cultural Park, MQE Kaohsiung Plant & Office	Organizing Committee of the A' Design Award & Competition	Bronze Award in the Interior Space and Exhibition Design category of Italy's A' Design Award & Competition
		China Credit Information Service	TP5000 Taiwan Large Enterprise Ranking "Building Renovation and Interior Decoration Industry No. 1"
		Taiwan Institute of Directors and Business Development Research Center	2025 Foreign Investors' Choice Taiwan Top 100 Mid-Cap Potential Enterprise Award – Top 10 for Growth
Ruenfu	Ruenfu Residential Complex for the Elderly	BiotechSology and Pharmaceutical Industries Promotion Office	SNQ National Quality Mark – long-term care health/ long-term care service certification
	Happy Enterprise	1111 Job Bank	General Life Services Gold Award

1.1.4 Participation in Trade and Professional Associations

We actively participate in industry association activities, attend regular or ad-hoc meetings to maintain close communication with industry members, and seize opportunities for collaboration and exchanges with peers.

Company	Name of Participating Organization	Participation Quali-cations
Ruentex Development	Taiwan Rail Economy Development Association	Director
	Low Carbon Building Alliance	Permanent Member
	Taiwan Vocational Rehabilitation Association	Permanent Member
	Taipei Association of Real Estate Brokers	Member
	Taipei Measuring Instrument Association	Member
	The Third Wednesday Association	Member
	The Institute of Internal Auditors-Chinese Taiwan	Member
	Chinese East Asia Economic Association	Member
	Importers and Exporters Association of Taipei	Member
	The Real Estate Development Association of Taipei	Member
Ruentex Construction	The Real Estate Development Association of Taipei	Member
Ruentex Innovative Development	The Real Estate Development Association of Taipei	Member
Ruentex Engineering & Construction	Chinese Taiwan Society for Earthquake Engineering	Member
	FDSA	Group Member
	The Chinese Association of Engineering Consultants	Member
	Taiwan Water Pipe Engineering Association	Member
	Taiwan Refrigeration and Air Conditioning Engineering Association of ROC	Member
	Taiwan Electrical Contractors Association	Member
	Chinese Institute of Engineers	Member
	Chinese Institute of Civil and Hydraulic Engineering	Member
	Taiwan Concrete Institute	Member
	ROC National Construction Site Managers Association	Member
	HR People Networking Club	Member
	Alliance for BIM-enabled Upgrading of Taiwan Construction Industry	Member
	Nest Club	Member
	The Institute of Internal Auditors-Chinese Taiwan	Member

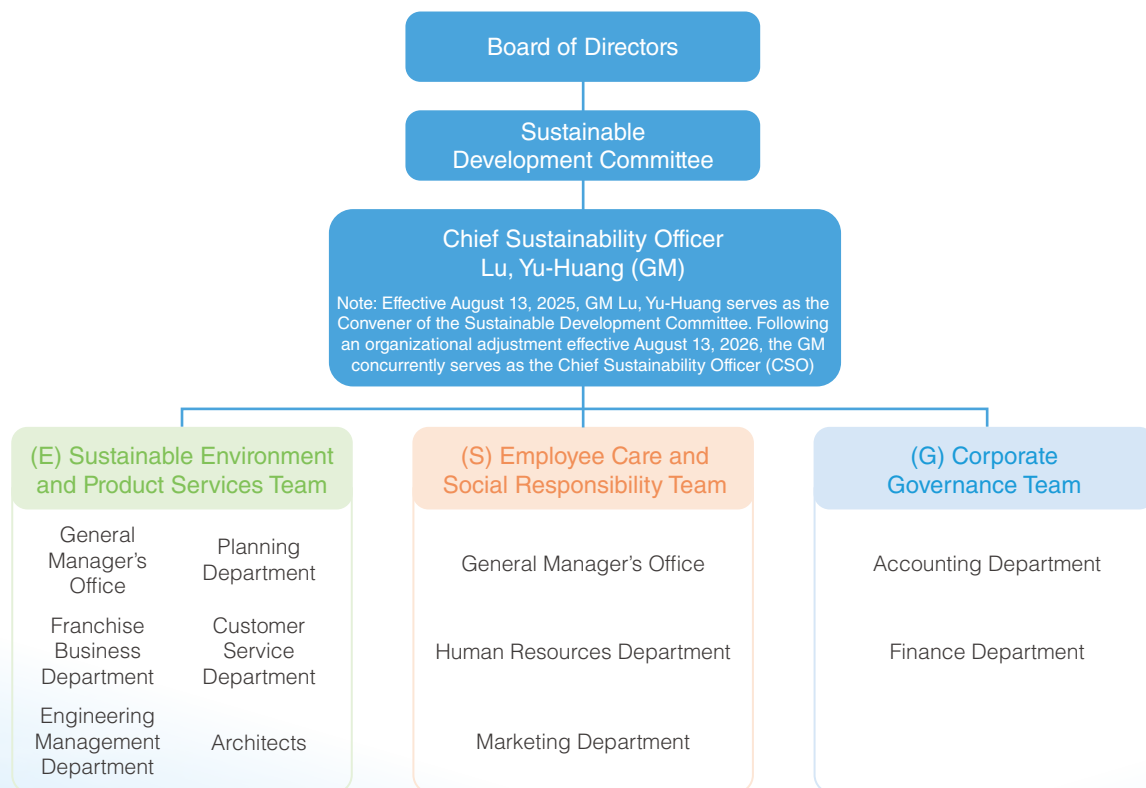
Company	Name of Participating Organization	Participation Quali-cations
Ruentex Engineering & Construction	Taiwan High-Tech Facility Association	Group members
	Chinese Excellence Management Association	Member
	American Concrete Institute (ACI)	Group members
	Taiwan Construction Safety Association	Group members
	Taiwan Regional Engineering Contractors Association	Class A Member
	Taiwan Provincial Structural Engineers Association	Member
	Taipei Structural Engineers Association	Member
	New Taipei City Structural Engineers Association	Member
	Taiwan Provincial Civil Engineers Association	Member
	Taipei Refrigeration and Air Conditioning Engineers Association	Member
Ruen Yang Construction	Taiwan Regional Engineering Contractors Association	Class C Member
Ruentex Materials	Taiwan Cement Manufacturers' Association	Board Member, Standing Supervisor, Member
	Taiwan Concrete Institute	Board Member, Member
	Yilan County, Pingtung County Industrial Association	Member
	Taiwan Society of Circular Economy	Member
	Taiwan Offshore Wind Turbine Foundation and Marine Engineering Association	Member
	Taiwan Marbel Association	Member
	ROC Mining Association	Member
	SEMI International Semiconductor Industry Association, Materials Committee	Member, Committee Member
	The Institute of Internal Auditors-Chinese Taiwan	Member
	Taipei Association of Interior Designers	Member
Ruentex Interior Design	Importers and Exporters Association of Taipei	Member
	Taiwan Wellness Building Association	Group members
Ruenfu	The Third Wednesday Association	Member
	Institute for Biotechnology and Medicine Industry	Group members

1.2 Sustainable Strategy and Blueprint

GRI : 2-12、2-13、2-14、2-25、2-26、2-29、3-1、3-2、3-3

Ruentex Development Group has planned forward-looking sustainability goals for 2030, continuously promoting and reviewing implementation progress annually, focusing on three core values: "Value Integration," "Low-Carbon Transformation," and "Trust and Mutual Prosperity." By responding to the United Nations Sustainable Development Goals (SDGs), we deepen the Group's sustainability DNA and create greater value and impact. At the same time, we actively engage and interact with external stakeholders, continuously expanding the external practice of our sustainability strategy, working hand in hand with all parties toward a positive circular sustainable future.

1.2.1 Sustainable Management Framework



To strengthen the management mechanism for sustainable development, Ruentex Development has established a Sustainable Development Committee to oversee climate change-related issues, appointed a Chief Sustainability Officer, and established a Sustainable Development Task Force comprising dedicated and concurrent units to advance sustainable development. The Committee is responsible for formulating and implementing policies, systems, management guidelines, and specific implementation plans related to sustainable development.

The Sustainable Development Task Force is convened by the Chief Sustainability Officer, with unit heads from the General Manager's Office, Accounting Department, and other units serving as Task Force leaders. The Task Force integrates cross-departmental units including the General Manager's Office, Franchise Business Department, Engineering Management Department, Planning Department, Customer Service Department, Architects, Human Resources Department, Marketing Department, Accounting Department, and Finance Department. Based on their functions, they are divided into three major groups: "Sustainable Environment and Product Services Team," "Employee Care and Social Responsibility Team," and "Corporate Governance Team," working together to promote the Company's sustainable development goals.

Task Force members are appointed based on an assessment of whether their functions enable them to integrate resources and implement sustainability strategies, thereby ensuring the effective operation of the Committee.

Furthermore, Ruentex Development has established "Operating Procedures for Sustainability Report Compilation and Verification" in accordance with the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE-Listed Companies," which was reviewed and approved by the Board of Directors in March 2023 and formally incorporated into the internal control system framework. In the future, the Sustainable Development Committee's decision-making planning, risk management strategies for ESG issues, goal implementation status and results will be regularly reported to the Board of Directors. At the same time, companies under the Ruentex Development Group will also regularly convene meetings to exchange ESG project information and share implementation progress and experiences, strengthening the overall sustainability advancement efficiency of the Group.

1.2.2 Sustainable Development Strategy and Goals

The Ruentex Development Group adheres to the core philosophy of "A better life for the people and the society," with "Sincere Service" as the highest operating principle, always maintaining the business spirit of "Customer First." The Group takes "People-Oriented" as its mission, guided by three core values: "Value Integration," "Low-Carbon Transformation," and "Trust and Mutual Prosperity," continuously pursuing growth and implementing actions.

We position low-carbon sustainability as the main axis of strategic management, following the entire building lifecycle—including planning, design, construction, operation, maintenance management, and decommissioning and regeneration—integrating the operational advantages of all Group companies to actively promote the achievement of sustainable transformation goals. The goal is to fully achieve building energy efficiency Level 1 by 2050 and realize that all new buildings and existing buildings under management become near-zero carbon buildings.

The Group also strives to become a benchmark enterprise leading urban construction through regional integrated development, public urban renewal projects, and the creation of vertical micro-cities to meet modern housing security needs.

Brand Philosophy	A Better Life for the People and the Society					Sustainability Strategy and Goals	Leading Urban Development - Vertical Micro-Cities - Regional Integrated Development - Public Urban Renewal to Meet Housing Needs		
Brand Vision	People-Centered, Pursuing Progress and Action, Embracing Harmony and Approachability, Moving Forward, Continuously Radiating Light and Warmth, Striving to Become a World-Class Enterprise								
Core Values	Value integration			Low-Carbon Transformation			Trust and Mutual Prosperity		
Sustainability Themes	Building Quality and Safety	Customer Rights and Service Quality	Operations and Financial Status	Energy and Greenhouse Gas Management	Sustainable and Innovative Products and Services	Raw Material Management	Waste Management	Occupational Safety and Health	Regulatory Compliance and Ethical Integrity

Ruentex Development's Short, Medium, and Long-term Management Indicators and Action Plans

Core Values	Key Topics	2026 Short-Term Management Indicators	2030 Medium- and Long-Term Management Indicators	Action Plans
Value integration	Building Quality and Safety	Zero Major Product Safety Incidents	Zero Major Product Safety Incidents	In light of major product safety incidents within the industry, we conducted an internal review of our product planning and design to ensure that preventive measures and designs have been implemented. We also proactively communicated this with our customers.
	Customer Rights and Service Quality	- Maintain a Customer Satisfaction Score of 95 for Repairs - No Personal Data Breach Incidents	- All Satisfaction Surveys to Score Above 95 - No Personal Data Breach Incidents	Increase Satisfaction Survey for Four Major Meetings
	Operations and Financial Status	Achieve a sales rate of over 80% within two years of obtaining the usage license	Achieve a sales rate of over 90% within two years of obtaining the usage license	Plan sales schedules for each project to ensure presales before project completion.

Core Values	Key Topics	2026 Short-Term Management Indicators	2030 Medium- and Long-Term Management Indicators	Action Plans
Low-Carbon Transformation	Energy and Greenhouse Gas Management	The Group will achieve a 7% reduction compared to the 2024 baseline starting in 2025.	- Precast-produced component volume accounts for over 75% of the total structural volume across all construction projects - Implement the ISO 50001 Energy Management System in office buildings - With 2024 as the baseline year, the Group will progressively reduce to achieve an 11% reduction by 2030	- Gradually replace traditional lighting with smart energy systems in office buildings (including shopping mall areas) - Increase the design and production of structural components using precast methods
	Sustainable and Innovative Products and Services	100% of new buildings apply for Green Building Label 100% of commercial construction projects obtain Intelligent Building certification - All residential construction projects developed from 2026 will obtain WELL for Residential certification	100% of new buildings obtain Green Building Silver-level certification 100% of commercial construction projects apply for Building Energy- Efficiency Rating System (BERS) Level 1 100% of commercial construction projects obtain Intelligent Building Silver-level certification	- All projects are designed following Green Building principles, with plans to obtain certification. - All cases are currently being reviewed in accordance with WELL for Residential standards.
	Raw Material Management	- Conduct preliminary environmental benefit assessments for building materials used in new construction projects - Complete annual green procurement reporting - Prioritize procurement of locally supplied major building materials such as rebar, cement, and concrete (maintain a local procurement ratio of at least 99%)	- In major building materials for new construction projects, achieve over 50% usage ratio of recycled or low-carbon materials - All construction projects adopt at least one product with green building material certification	- Continue to promote green procurement amount reporting - Prioritize incorporating Ruentex Materials' RT-MIX low-carbon materials into new construction project planning and design - Reference industry practices, pilot the introduction of green building material usage ratio inventory mechanisms, and establish internal best practices
	Waste Management	- All construction sites and shopping centers commission licensed waste disposal companies to handle waste and complete reporting according to regulations - Strengthen internal reporting operations to improve the completeness and accuracy of reporting	- Gradually adjust waste management strategies according to government regulations and policy directions - Shopping centers evaluate the introduction of food waste reduction equipment or alternative solutions	- Track the latest government regulations and industry trends, making internal adjustments as needed - Conduct feasibility studies on food waste reduction programs, evaluating the return on investment and implementation benefits of introducing food waste machines - If results are favorable, expand implementation to other shopping center locations
Trust and Mutual Prosperity	Occupational Safety and Health	- Organize 6 occupational safety and health-related seminars - Zero major occupational safety accidents and violations	Zero major occupational safety accidents and violations	- Employee Assistance Program (EAP) promotion and implementation - Provide subsidies for health checkups twice a year
	Regulatory Compliance and Ethical Integrity	- Strengthen the diversity and independence of board composition, setting at least 1 director of a different gender, and limiting independent directors to no more than 3 consecutive terms - Implement internal control system execution, continuously strengthen compliance operations, ensuring no major violations occur	- Strengthen the diversity and independence of board composition, setting at least 1 director of a different gender, with female directors reaching over 1/3 - All employees participate in risk management related education and training - Continue to execute information security management related operations - Regularly conduct external performance evaluations of the board of directors and functional committees	- Conduct company-wide risk management training - Continue to execute information security operations and regularly conduct external performance evaluations of the board of directors and functional committees

1.3 Identification of Material Issues and Stakeholder Communication

GRI : 2-16、2-25、2-26、2-29、3-1、3-2、3-3

Ruentex Development constructs a material topic identification process based on the GRI Standards (2021) framework, integrating two materiality assessment methods: "Stakeholder Topic Concern Level Analysis" and "Impact Level Assessment Analysis," comprehensively reviewing sustainability topics that need priority management from both breadth and depth perspectives, and re-identified material topics in 2025 based on the process and result of identification for 2024. The steps are explained as follows:

Step 1: Identifying Stakeholders

The Sustainable Development Task Force collaborated with various departments to identify the main communication targets for this report, and based on aspects such as level of concern (such as communication frequency), influence (level of impact on the company), and responsibility (needs and expectations), ultimately confirmed seven major categories of primary stakeholders. The company understands the expectations and key concerns of all parties regarding the enterprise through regular or irregular engagement mechanisms.

1. Shareholders or Investors

Relevance to the Organization		Shareholders and investors influence the company's operational performance and sustainability strategy. We continually focus on stable business growth to meet investor expectations and garner their support.
Key Areas of Concern		Occupational safety and health, risk management, building quality and safety, customer rights, and service quality.
Communication Channels (Frequency)		Annual general meetings (annually), financial reports (quarterly), annual reports (annually), public information on the Taiwan Stock Exchange (monthly), investor conferences (occasionally), responses to investor and analyst inquiries (occasionally).
2025 Communication Results	Stakeholder feedback	The dividend distribution ratio for 2025 was too low.
	Specific Responses and Actions	Due to the recognition of unrealized losses from the investee company's subsidiary, Nan Shan Life Insurance, distributable earnings were limited. Therefore, in addition to distributing dividends from profits, cash was also distributed from statutory surplus reserves and capital reserves, totaling NT\$1.10 per share, maintaining the same level as the previous year.

2. Government Agencies

Relevance to the Organization		Government regulations and policies impact the company's operational performance, brand image, and product/service development. We strictly comply with the law, closely monitor government policy trends, and work together to promote industry development.
Key Areas of Concern		Ethics and integrity, regulatory compliance, building quality and safety, land development assessment.
Communication Channels (Frequency)		Submit for review according to government regulatory procedures and timelines (depending on development and construction progress); cooperate with the promotion of relevant systems (occasionally).
2025 Communication Results	Stakeholder feedback	The government will implement building-related regulations in 2026, including measures for perceived temperature reduction and virtual floor area reform.
	Specific Responses and Actions	Comprehensive plans for ongoing integrated projects were revised in response to anticipated regulatory updates, and the differences and impacts of these regulations were proactively explained to landowners.

3. Customers or Property Owners

Relevance to the Organization		Customers are the company's revenue source, and owners influence the execution of the company's construction projects. We prioritize customer and owner satisfaction and maintain strong relationships to foster innovation and growth within the company.
Key Areas of Concern		Occupational safety and health, regulatory compliance, operational and financial performance, building quality and safety.
Communication Channels (Frequency)		Customer satisfaction surveys (monthly), customer service hotline and in-person service at mall service counters (daily)
2025 Communication Results	Stakeholder feedback	The 0800 customer service system primarily uses telephone reporting for repairs, with residents expressing hope to increase repair reporting methods.
	Specific Responses and Actions	We have developed a LINE repair reporting system and will begin rolling it out to residential communities.

4. Suppliers or Partners

Relevance to the Organization		Suppliers and partners impact the company's product quality and customer satisfaction. We ensure that suppliers provide products and services aligned with the company's values and collaborate with partners to foster mutual growth and success.
Key Areas of Concern		Operational and financial performance, building quality and safety, customer rights, and service quality.
Communication Channels (Frequency)		Supplier meetings or agreements (monthly), guidance or audit management (monthly)
2025 Communication Results	Stakeholder feedback	Due to construction delays affecting the schedule for obtaining usage license and property transfer.
	Specific Responses and Actions	Increase the proportion of precast construction and begin planning for the sale of fully fitted-out units to reduce the renovation timeline for future customers.

5. Employees

Relevance to the Organization		Employees are the company's most important asset and the foundation for driving sustainable development. We create a balanced, happy workplace through employee care measures, offering compensation and benefits above market standards, as well as providing diverse learning environments.
Key Areas of Concern		Occupational safety and health, operational and financial performance, building quality and safety, customer rights, and service quality.
Communication Channels (Frequency)		Labor-management communication meetings (quarterly), employee welfare committee (quarterly), employee complaint email inbox (occasionally).
2025 Communication Results	Stakeholder feedback	Work environment improvement.
	Specific Responses and Actions	The office was renovated to incorporate more greenery, with TSUTAYA BOOKSTORE regularly updating the book displays in public areas for employees to read at their leisure.

6. Community Residents

Relevance to the Organization		Construction activities can easily affect the environment and daily life of neighboring communities. We maintain the safety and quality of life for community residents by proactively communicating, addressing feedback promptly, and solving issues in a timely manner.
Key Areas of Concern		Compensation and benefits, labor-management communication, occupational safety and health, talent development, ethics and integrity, land development assessment, sustainable and innovative product services, supply chain management.
Communication Channels (Frequency)		Contact methods for complaints at various construction sites and operational locations (irregular), customer service hotline 0800-212366 (irregular).
2025 Communication Results	Stakeholder feedback	Construction projects may impact surrounding buildings.
	Specific Responses and Actions	Established subsidence monitoring points for the elementary school adjacent to the construction project and provided further assistance with related repairs.

7. Public welfare organizations:

Relevance to the Organization		The company actively seeks profits while also giving back to society and supporting disadvantaged groups. We are committed to playing the role of a corporate citizen and fostering harmonious public relations.
Key Areas of Concern		Compensation and benefits, labor-management communication, occupational safety and health, talent development, ethics and integrity, land development assessment, sustainable and innovative product services, supply chain management.
Communication Channels (Frequency)		Sustainability Report (annually), participation in social welfare activities (occasionally).
2025 Communication Results	Stakeholder feedback	Hope to promote local education and cultural advancement through TSUTAYA BOOKSTORE operated by Ruentex.
	Specific Responses and Actions	Participated in the government's MIT (Made in Taiwan) initiative to market local Taiwanese brands, with plans to leverage the TSUTAYA BOOKSTORE network to help these brands expand into international markets.



Step 2: Analyzing Industry Sustainability Issues

Based on domestic and international construction industry-related regulations and sustainable development trends, and referencing stakeholder communication results from Step 1, compiled 21 industry sustainability issues, covering 6 environmental (E), 5 social (S), 5 governance (G), and 5 product (P) items.

Issue sources include:

1. International Standards and Regulations: GRI, SASB, TCFD, etc.
2. Domestic Construction Industry Policies and Regulations: Such as National 2050 Net Zero Policy, Taipei City Net Zero White Paper, etc.
3. Industry Sustainability Trends: Major issues disclosed in industry sustainability reports or official websites
4. Stakeholder Engagement Results (Step 1)

Sustainability Issues

 E Environment	Raw Material Management	Climate Change Governance	Energy and Greenhouse Gas Management
	Waste Management	Land development evaluation	Water resource management
 S Social	Occupational Safety and Health	Diversity and Equal Opportunity	Talent Cultivation
	Remuneration and benefits and labor-management communication	Social Welfare and Community Engagement	
 G Governance	Regulatory Compliance and Ethical Integrity	Corporate Governance	Public Policy and Association Participation
	Operations and Financial Status	Risk Management	
 P Product	Building Quality and Safety	Sustainable and Innovative Products and Services	Supply Chain Management
	Customer Rights and Service Quality	Marketing Communication	

Step 3: Stakeholder Concern Level Assessment

Invited seven categories of stakeholders to complete a survey questionnaire on their level of concern for various issues, to understand their annual focus priorities and examine whether the issues listed in Step 2 are comprehensive. The questionnaire scoring is divided into five levels: Very Concerned (5 points), Concerned (4 points), Neutral (3 points), Not Concerned (2 points), Very Not Concerned (1 point). After weighted averaging of survey results, they are ranked by score level as the assessment basis.

Step 4: Impact Assessment Evaluation

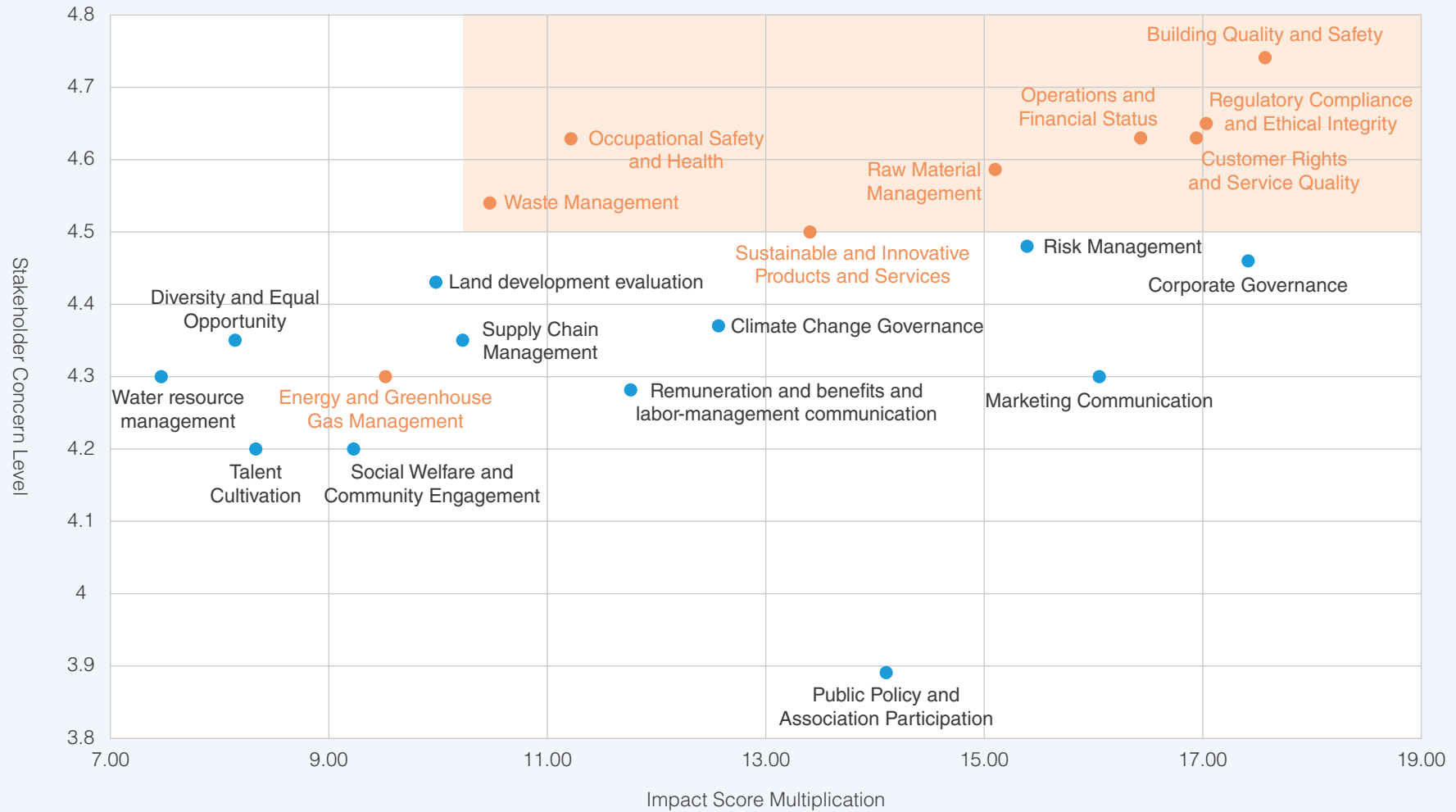
Through internal questionnaire surveys among Sustainable Development Task Force Members, assess the positive and negative impacts of each issue on the company's economic, environmental, and social aspects. Members need to evaluate the "probability of occurrence" (such as: already occurred, high or low possibility) and "impact severity" (such as: major, high, moderate, etc.) for each issue, scoring on a 5-point scale respectively. After summing the products of positive and negative occurrence probability and impact level for each issue, they are ranked by total score as the impact assessment results.

Step 5: Con—rm Materiality of Issues

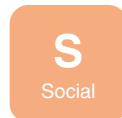
Comprehensively considering stakeholder questionnaire results (Step 3), impact assessment results (Step 4), company philosophy and brand core values, the Sustainable Development Task Force and external experts reached consensus on this year's material topics, totaling 9 items. Each department and the project team will formulate corresponding strategies and management objectives for the material topics identified in 2025, and report analysis results and implementation planning to the Board of Directors in 2026.

As for those not listed as material topics, they will still be managed according to existing management systems and corresponding measures, and the company's overall sustainability performance will be disclosed to stakeholders according to indicators such as GRI and SASB.

Material Topics Matrix



Raw Material Management
Waste Management
Energy and Greenhouse Gas Management



Occupational Safety and Health



Regulatory Compliance and Ethical Integrity
Operations and Financial Status



Building Quality and Safety
Customer Rights and Service Quality
Sustainable and Innovative Products and Services

Material Issues and Organizational Impact Boundaries

Material Issues	Explanation of Impact on the Value Chain	Impact Boundaries				Corresponding Indicators	Corresponding Chapters
		Within the Organization	Outside the Organization				
			Upstream	Midstream	Downstream		
			Construction Industry	Landowners, Land Brokers, Government, Financial Institutions	Interior Design, Advertising Agencies, Construction Firms		
		Department Stores	Product Manufacturers, Wholesalers	Traders, Agents, Distributors	Customers		
Operations and Financial Status	The cyclical fluctuations of the real estate market impact the entire construction and department store supply chain. The company follows a mixed-use development and management approach to create stable revenue. Through internal and external financial and business meetings, the company effectively communicates the current operational status and future outlook to employees, shareholders, and investors.	V	V	V	V	GRI：201-1、201-3、201-4	1.1 About Ruentex
Regulatory Compliance and Ethical Integrity	The company establishes relevant codes of conduct for directors, all employees, procurement personnel, etc., to strengthen the Group's concepts of integrity and self-discipline, ensure compliance with regulations and industry standards, avoid unethical behaviors such as corruption, bribery, monopolization, or violations of fair trade, thereby strengthening stakeholder trust.	V	V	V	V	GRI：205-2、205-3	2.4 Regulatory Compliance
Sustainable and Innovative Products and Services	If issues such as building energy consumption, greening and water retention, and living health are not considered from the perspective of a building's life cycle, this will affect the entire urban landscape and living quality. At the design stage, the company incorporates elements of smart buildings, green buildings, and healthy buildings. It develops emission reduction technologies and methods, maximizing the use of natural lighting, thermal insulation mortars, and soundproof flooring designs to improve the energy efficiency of buildings and enhance user comfort.	V	V	V	V	SASB：IF-HB-160a.1.~4.、IF-HB-410a.1.~4.、IF-HB-410b.1.~3.	3.1 Creating Sustainable Buildings
Customer Rights and Service Quality	Failure to properly safeguard customer rights and maintain service quality can negatively impact the company's reputation and revenue. For each project, the company provides a "Construction Traceability Record" as an important certification of material quality during handover. The company also continuously improves service quality and enhances customer care to avoid the negative impacts of declining customer satisfaction.	V		V	V	GRI：418-1	3.3 Customer Relations

Material Issues	Explanation of Impact on the Value Chain	Impact Boundaries				Corresponding Indicators	Corresponding Chapters
		Within the Organization	Outside the Organization				
			Upstream	Midstream	Downstream		
			Construction Industry	Landowners, Land Brokers, Government, Financial Institutions	Interior Design, Advertising Agencies, Construction Firms		
		Department Stores	Product Manufacturers, Wholesalers	Traders, Agents, Distributors	Customers		
Building Quality and Safety	Failure to consistently control product quality and safety can severely impact customer rights and residential safety, as well as damage the reputation and business performance of industry partners. For each project, the company includes detailed information in the project record, such as the types and quantities of third-party test reports, testing frequencies, and sampling standards. Additionally, the company strictly supervises and inspects construction quality to reduce the likelihood of negative impacts.	V	V	V	V	GRI：416-1~2	3.1 Creating Sustainable Buildings
Energy and Greenhouse Gas Management	Failure to properly manage energy and greenhouse gas emissions in the construction industry will significantly accelerate global warming and cause irreversible negative impacts on the environment. The company strictly follows the sustainability development policies for publicly listed companies, completing audits and verifications within the required timelines. Based on the results, the company plans to set carbon reduction targets.	V	V	V	V	GRI：302-1~5、305-1~5； SASB：IF-RE-130a.1.~5.、IF-RE-410a.1.~3.	4.2 Energy and Greenhouse Gas Management
Raw Material Management	Due to global net-zero emissions trends causing rising energy costs, which in turn affect raw material transportation prices, and even supply chain disruptions or material scarcity due to extreme climate, response strategies need to be formulated to ensure stability of raw material management.	V	V			GRI：301-1~3	3.2 Supply Chain Management
Waste Management	Enterprises should reduce waste generation, promote waste recycling and reuse, establish strict waste disposal processes to minimize environmental impact, and actively participate in related environmental protection programs.	V	V	V		GRI：306-1~5	4.4 Waste Management
Occupational Safety and Health	Failure to ensure the health and safety of employees and workers will undermine their human rights. In addition to subsidizing health checkups, the company also regularly conducts occupational health promotion activities; subsidiary Ruentex Engineering & Construction provides employees with a healthy and safe work environment and reduces occupational accidents through the introduction of ISO45001 occupational health and safety management systems.	V		V		GRI：403-1~10； SASB：IF-HB-320a.1.	5.3 Safe Workplace Environment

Accountable Governance

- 2.1 Corporate Governance
- 2.2 Ethical Business Practices
- 2.3 Risk Management
- 2.4 Regulatory Compliance

Corresponding Material Topics

- Operations and Financial Status
- Regulatory Compliance and Ethical Integrity

Policies and Commitments

Ruentex Development continues to implement honest operations and institutional transparency, having established "Ethical Corporate Management Best Practice Principles" and "Code of Ethical Conduct" as the foundation of corporate governance. In 2025, we will strengthen board diversity and independence, mandating the inclusion of at least 1 female director, limiting independent directors to no more than 3 consecutive terms, and continuously strengthening legal compliance and internal control systems to ensure no major violations, steadily advancing toward sustainable operations.

Annual Actions and Performance

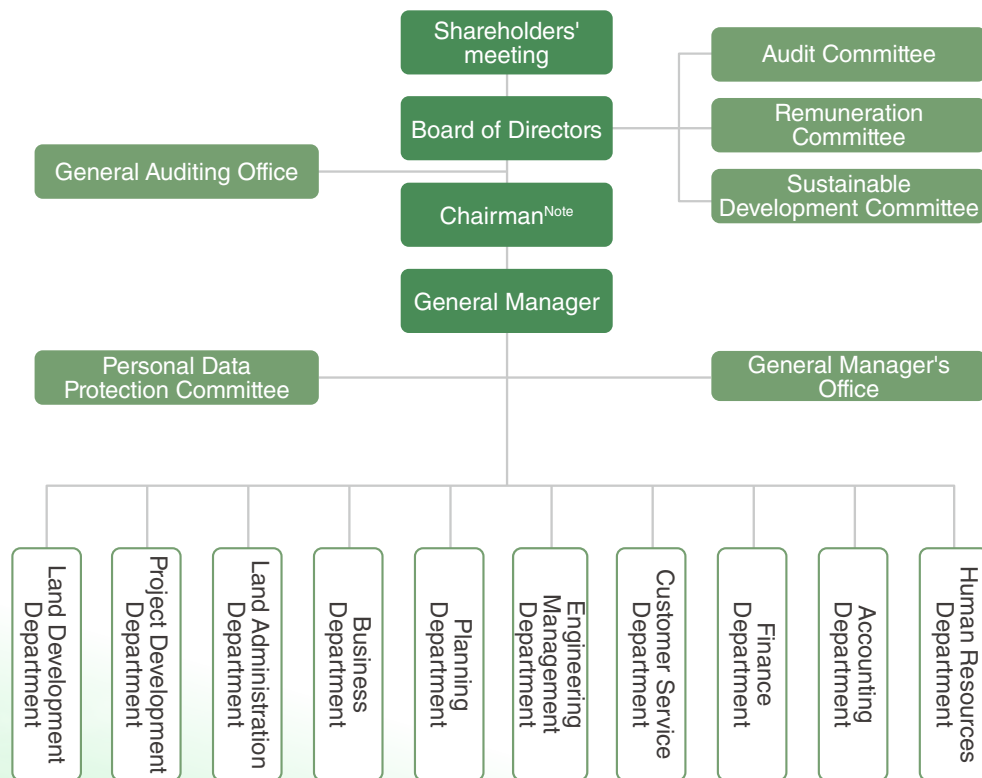
- The Board consists of 9 directors (including 3 independent directors), of which 2 are female directors, representing 22% of the Board.
- Board members completed a total of 81 hours of training, averaging 9 hours per member, exceeding legal recommendations.
- A total of 12 participants from Ruentex Development attended internal and external training sessions related to ethical business practices, accumulating a total of 84 hours of training.
- No incidents of company personnel violating the Code of Ethical Conduct and Ethical Corporate Management Best Practice Principles were reported, and no whistleblowing cases were filed.



2.1 Corporate Governance

GRI : 2-9、2-10、2-11、2-15、2-17、2-18、2-19、2-20、405-1

The foundation of corporate sustainable operations lies in a sound governance structure. To continuously improve corporate governance quality, Ruentex Development has established the "Ruentex Development Co., Ltd. Corporate Governance Best Practice Principles" with reference to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies." In addition to complying with relevant laws and the company's articles of incorporation, we have also incorporated governance principles such as protecting shareholder rights, strengthening board functions, exercising supervisory oversight mechanisms, respecting stakeholder rights, and enhancing information transparency as important foundations for the company's long-term stable operations.



Note 1: The Company's Chairman does not concurrently serve as General Manager.

Note 2: The Company established the position of Chief Sustainability Officer in August 2026.

Board of Directors

The Board of Directors is the highest governing body and the key decision-making authority at Ruentex Development, responsible to the shareholders' meeting. The company's corporate governance practices and arrangements ensure that the Board exercises its powers in accordance with the Board meeting rules, legal requirements, the company's Articles of Incorporation, or shareholder resolutions. We have also established a "Board Diversity Policy", which states that directors who also serve as company managers should not exceed one-third of the total board seats. The Board should formulate an appropriate diversity strategy based on the company's operations, business model, and development needs, taking into account diversity indicators such as gender, age, nationality, and culture. Additionally, members must possess the knowledge, skills, and qualifications necessary to perform their duties. In 2025, the Board of Ruentex Development consisted of 9 members, including 3 independent directors and 6 directors. Independent directors accounted for 33% of the Board. Two of the directors were women, representing 22% of the Board. The Board members have expertise in fields such as finance, management, financial accounting, civil engineering, and law, with all members having more than five years of experience in business, finance, accounting, or other areas relevant to the Company's operations. The nomination and election process for directors (including independent directors) follows a candidate nomination system. The Board conducts a preliminary review of the qualifications of nominated directors and independent director candidates, and the results are provided to shareholders for reference. Shareholders then elect directors from the list of candidates.

In 2025, the Board of Directors held a total of 10 meetings, with an average actual attendance rate of 87.78%.

To continuously enhance the professional knowledge and legal literacy of the directors, the company arranges regular training courses for directors each year. In 2025, directors participated in continuing education courses for a total of 81 hours, with an average of approximately 9 hours per director, exceeding the recommendations of the Guidelines for Continuing Education of Directors and Supervisors of Listed Companies. Course content included sustainable finance forums, corporate governance forums, regulatory compliance, insider trading advocacy meetings, and other current issues. For more details on training and other information regarding Board members, please refer to the 2026 Annual Shareholders' Report.

To avoid conflicts of interest, Ruentex Development clearly stipulates in the "Board Meeting Rules" situations where directors should avoid conflicts of interest: when directors have interests relating to themselves or other legal entities they represent in meeting matters, they must provide detailed explanations of the content of such interest relationships at the Board meeting. During discussions and voting, any director with a conflict of interest must refrain from participating and cannot exercise voting rights on behalf of other directors. This is intended to ensure that the Board's decision-making process remains fair and transparent, safeguarding the company's overall interests and corporate image while fostering trust among stakeholders.

The compensation and remuneration of directors and managers are handled according to the company's "Guidelines for Director Remuneration and Compensation Distribution" and the Employee Salary and Bonus Distribution Standards. In addition to referencing industry norms, the company considers operational performance, individual evaluations, and contributions to the company when determining reasonable compensation. The Remuneration Committee is responsible for formulating and reviewing policies, systems, standards, and structures related to director and managerial performance evaluations and compensation. It also ensures the reasonableness of compensation by periodically reviewing it based on the company's actual operational status and relevant regulations before submitting it to the Board for resolution. According to the company's Articles of Incorporation, director compensation is authorized by the Board of Directors, based on their level of participation in and contribution to the company's operations, and benchmarked against industry standards. The specific amounts are determined after the Remuneration Committee's recommendation and approved by the Board.

2025 Board Performance Evaluation Results

To implement corporate governance and enhance Board functions, Ruentex Development has established "Board Performance Evaluation Procedures" since 2016 and began implementing Board performance evaluations from the same year, using questionnaire-based self-evaluation by all directors and meeting units. In accordance with the amendments to Article 37 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," the evaluation scope covers overall Board operations, functional committees, and individual director performance, with clearly defined evaluation aspects to enhance the completeness and effectiveness of evaluations.

Starting from 2024, Ruentex Development introduced external independent professional institutions to conduct Board performance evaluations for the first time (once every three years thereafter), using third-party objective reviews as an important basis for the Company's continuous optimization of governance systems and Board operational quality.

2025 Board Member Performance Self-Assessment

Board Member Performance Self-Assessment Results				
Type	Evaluation Criteria	Number of Questions	Percentage	Average score
Internal Evaluation	A. Understanding of company goals and objectives	3	13.0%	100
	B. Understanding of Directors' Responsibilities	3	13.0%	99
	C. Level of participation in company operations	8	35.0%	96.36
	D. Internal relationship management and communication	3	13.0%	99
	E. Professional expertise and ongoing training of directors	3	13.0%	100.00
	F. Internal control	3	13.0%	100
	Total	23	100.0%	99.15

2025 Board Performance Self-Assessment

Board Performance Self-Assessment Results				
Type	Evaluation Criteria	Number of Questions	Percentage	Average score
Internal Evaluation	A. Level of Participation in Company Operations	12	26.6%	96.67
	B. Enhancing the Quality of Board Decision-Making	12	26.6%	100
	C. Board Composition and Structure	7	15.6%	100
	D. Director Selection and Ongoing Training	7	15.6%	97
	E. Internal Control	7	15.6%	100
	Total	45	100%	98.76

All Board members participated in this evaluation, with average achievement exceeding 90 points in all evaluation items, resulting in a rating of good performance. The Board members demonstrated a clear understanding of their responsibilities, familiarity with the company's operations and environment, and effectively improved the quality of Board decision-making. This indicates that Ruentex Development has continuously strengthened the performance of the Board.

Audit Committee

The Audit Committee of Ruentex Development consists of 3 independent directors, following the regulations for supervisors under the Company Act and the Securities Exchange Act. The Audit Committee members are expected to maintain objectivity and professionalism, overseeing internal controls, operational performance evaluations, the accuracy of financial statements, major transactions, and legal compliance. The Audit Committee meets periodically (at least once per quarter) to discuss relevant matters and holds discussions with the head of the audit department and external auditors to ensure thorough communication and understanding of financial and management issues within Ruentex Development. The committee also reviews matters that need to be submitted to the Board of Directors, ensuring sufficient communication and understanding.

The Audit Committee held 9 meetings in 2025 with an average attendance rate of 100%. All Audit Committee members participated in the Audit Committee performance evaluation, with average achievement of 100% in all evaluation items, resulting in a rating of good performance.

Audit Committee Performance Self-Assessment Results

Type	Evaluation Criteria	Number of Questions	Percentage	Average score
Internal Evaluation	A. Level of Participation in Company Operations	4	18.3%	100
	B. Understanding of Audit Committee Responsibilities	5	22.7%	100
	C. Enhancing the Quality of Audit Committee Decision-Making	7	31.8%	100
	D. Audit Committee Composition and Member Selection	3	13.6%	100
	E. Internal Control	3	13.6%	100
	Total	22	100.0%	100.00

Remuneration Committee

Ruentex Development's Remuneration Committee consists of 3 independent directors. Based on the resolutions of the Board of Directors, the "Remuneration Committee Charter" was established. The Remuneration Committee is responsible for evaluating the company's compensation policies and systems for directors and managers, as well as assessing the company's operational performance. The committee takes an independent and objective approach to propose bonus allocation rates and provides recommendations on executive compensation and the company's compensation policies, aiming to ensure a sound compensation system for the company's directors and managers. The committee also considers the company's overall operational performance, future industry risks and trends, individual performance achievements, and contributions to the company's success when making compensation-related decisions.

The Remuneration Committee held 2 meetings in 2025 with an attendance rate of 100%. All Remuneration Committee members participated in the Remuneration Committee performance evaluation, with average achievement of 100% in all evaluation items, resulting in a rating of good performance.

Remuneration Committee Performance Self-Assessment

Type	Evaluation Criteria	Number of Questions	Percentage	Average score
Internal Evaluation	A. Level of Participation in Company Operations	4	21.1%	100
	B. Understanding of Remuneration Committee Responsibilities	5	26.3%	100
	C. Enhancing the Quality of Remuneration Committee Decision-Making	7	36.8%	100
	D. Remuneration Committee Composition and Member Selection	3	15.8%	100
	Total	19	100.0%	100

Sustainable Development Committee

Ruentex Development's Sustainable Development Committee consists of 3 independent directors. The committee oversees the implementation of the Company's Sustainable Development Best Practice Principles or other sustainability-related tasks resolved by the Board of Directors.

In 2025, the Sustainable Development Committee held 3 meetings, with an average attendance rate of 100%. All Sustainable Development Committee members participated in the Sustainable Development Committee performance evaluation, with average achievement of 100% in all evaluation items, resulting in a rating of good performance.

Sustainable Development Committee Performance Self-Assessment

Type	Evaluation Criteria	Number of Questions	Percentage	Average score
Internal Evaluation	A. Level of Participation in Company Operations	4	23.5%	100
	B. Understanding of Sustainable Development Committee Responsibilities	3	17.6%	100
	C. Enhancing Sustainable Development Committee Decision-Making Quality	7	41.2%	100
	D. Sustainable Development Committee Composition and Member Selection	3	17.6%	100
	Total	17	100.0%	100



2.2 Ethical Business Practices

GRI : 2-23 、 2-24 、 2-26 、 205-2 、 205-3

At Ruentex Development, we uphold the beliefs of people-oriented, integrity and honesty, and customer first, providing "sincere service" to all Ruentex Development customers, committed to becoming "the highest ethical standards in the industry," and being recognized by the general public with an upright image. To promote the principles and behaviors of ethical business conduct, we have established related codes of conduct for directors, all employees, and procurement staff, reinforcing the overall concept of integrity and self-discipline.

Establishment of Related Legal Systems	Key Highlights
Ruentex Development Ethical Corporate Management Best Practice Principles	The company, along with its directors, managers, employees, agents, and actual controllers, must not directly or indirectly offer, promise, request, or receive any form of improper benefits from clients, agents, contractors, suppliers, public officials, or other stakeholders while conducting business.
Ruentex Development Code of Ethical Conduct	When personnel from Ruentex or its affiliates are involved in financial lending, guarantees, major asset transactions, or trading activities (purchases/sales), they must proactively disclose any potential conflicts of interest with the company. Such matters must be handled in accordance with the company's code of conduct to prevent conflicts of interest.
Ruentex Development Whistleblowing Procedures	To protect the company's reputation, safeguard assets, and prevent corruption, theft, embezzlement, or other illegal or unethical activities that could harm the interests of shareholders, employees, and partners, stakeholders are allowed to report incidents to the company's audit department. If the report involves directors or senior executives, it can be escalated to the independent directors.
Ruentex Development Human Rights Policy	Adhering to the "people-oriented" values, we have established a human rights policy to protect the fundamental rights and interests of all stakeholders. We commit to complying with international human rights standards such as the "United Nations Universal Declaration of Human Rights," "United Nations Global Compact," and "International Labour Organization Declaration on Fundamental Principles and Rights at Work," and extend the policy's scope of application to employees, customers, suppliers, and partners. The core of the policy includes: providing a safe and healthy work environment, prohibiting discrimination and forced labor, implementing equal employment principles, rejecting corruption and bribery, and striving to listen to and respond to various concerns, in order to implement the human rights principles of respect, protection, and remedy.

The company has established relevant accounting systems and internal control procedures to implement the concept of ethical business conduct. Additionally, the audit department regularly prepares audit plans based on assessments of unethical behavior risks. These plans are used to verify compliance with measures to prevent unethical conduct, with internal audit reports presented at least quarterly to the Audit Committee and the Board of Directors. This helps prevent unethical behavior from affecting the company's reputation or increasing operational risks.

Ruentex Development places great importance on ethical corporate management and anti-corruption. To ensure that all personnel, including directors, managers, and employees, further uphold the principles of integrity and anti-corruption, the Company has established the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct," both of which were approved by the Board of Directors. These guidelines clearly stipulate that directors, senior management, employees, or individuals with substantial control must not, in the course of business, directly or indirectly offer, promise, request, or accept any improper benefits, or engage in any other unethical, illegal, or fiduciary duty-violating behavior in order to gain or maintain advantages. The General Manager's Office is responsible for formulating and overseeing the implementation of ethical business policies and prevention measures. Furthermore, we provide internal and external education and training specifically on integrity management issues. Training content includes courses on insider trading and insider equity-related laws, corporate governance, trade secret internal control regulations, internal control design and audit techniques for preventing false corporate financial reports and corruption and fraud. In 2025, a total of 12 participants from Ruentex Development attended internal and external training sessions related to ethical business practices, accumulating a total of 84 hours of training.

The company also mandates fair treatment of customers involved in purchasing and sales, prohibiting the manipulation, concealment, or misuse of information obtained through their position to gain improper benefits from unfair transactions. For example, Ruentex Development's internal control system clearly specifies that all suppliers must undergo complete processes of inquiry, price comparison, and negotiation before any payment can be requested. This demonstrates that Ruentex Development treats all suppliers equally, without favoring any particular supplier. The Ethical Corporate Management Best Practice Principles clearly stipulate that contracts entered into between the Company and its agents, suppliers, customers, or other business partners shall include provisions requiring compliance with the Company's ethical corporate management policies. If a counterparty is involved in unethical conduct, the Company may terminate or rescind the contract at any time and designate the counterparty as an entity with which the Company will not conduct future business, thereby ensuring the implementation of the Company's ethical corporate management policies.

Furthermore, to protect the company's reputation and safeguard its assets, as well as to prevent corruption, theft, embezzlement, or other illegal activities that could harm the interests of shareholders, employees, and partners, the company has established a Whistleblowing Procedure. This procedure outlines the methods for reporting unethical conduct, emphasizing the importance of protecting whistleblowers and providing rewards for whistleblowing. The company has also set up a 0800 service hotline to receive various feedback. Stakeholders can report concerns to the company's audit department, and if the report involves directors or senior executives, it can be escalated to the independent directors.

Whistleblowing Channels	The company provides appropriate whistleblowing channels for internal and external personnel to use via written correspondence, phone, fax, or email. • Telephone: (+886)2-8161 9888 • Fax: (+886)2-8161 9977 • Email: RT004279@mail.ruentex.com.tw		
Responsible Team	• General Cases: Audit Department • Whistleblowing Cases Involving Directors or Senior Management: These cases are reported by the audit department to the independent directors.		
Process	The audit department investigates the relevant facts, with assistance from the legal and other relevant departments if necessary.	If any violations of laws or company regulations are discovered, the case will be reported to the competent authorities for investigation, or handled according to company policies. If a serious violation or significant harm to the company is found, a report will be immediately prepared and a written notice will be sent to the independent directors. If no concrete evidence is found after investigation, the case will be closed and filed for reference.	If the whistleblowing case is confirmed to be valid, the relevant departments should review the internal control systems and operational procedures and propose corrective measures to prevent the recurrence of similar incidents. The dedicated unit will report the whistleblowing case, the handling method, and the follow-up corrective measures to the Board of Directors.
Protection and Reward Mechanism	• The safety of whistleblowers must be protected. Any individual who threatens, intimidates, or engages in unlawful actions against a whistleblower should be reported to the competent authorities for legal action. • Whistleblowers are protected from any unfair treatment due to their report. Their identity must remain confidential, and they must not suffer any losses in their position or work conditions. Whistleblowers may request that the responsible unit ensure their identity and conditions are protected. • If a whistleblowing case is confirmed to be valid or involves criminal activity, and a judicial decision is made, the audit department will recommend to higher management that the whistleblower be rewarded based on the contribution to the governance of the department or entity and the economic benefits generated.		

If any employee discovers improper behavior within the company that is likely to cause negative effects or harm the company and the rights of its employees, they may file a report following the whistleblowing procedures. In 2025, there were no instances of Company personnel violating the Code of Ethical Conduct or the Ethical Corporate Management Best Practice Principles, and no whistleblower reports were filed.

2.3 Risk Management GRI : 2-26

In addition to our core real estate business, the Company also operates other businesses such as shopping center retail. Real estate is a high-investment industry, involving processes such as land acquisition, construction quality, sales, management, and finance. The construction of buildings involves long project durations, slow capital recovery, and adjustments in market supply and demand. It is also susceptible to economic fluctuations and related housing policies, which pose risks. Similarly, mall retail operations can be influenced by external factors such as economic conditions and the safety of mall facilities. These factors collectively pose significant risks to the company's sustainable operations. In recent years, due to rapid climate and environmental changes, companies face many potential and emerging risks and challenges during daily operations. To enable the company to identify and respond to various risks promptly and enhance operational resilience, each type of risk is managed by the responsible departments through the establishment of relevant management regulations and control reports for first-line risk prevention and management. Additionally, we have a comprehensive internal control system, with the internal audit department conducting regular or ad-hoc inspections and providing relevant reports. For more significant operational risks identified, the General Manager's Office is responsible for overall control, reporting to the Board of Directors, and tracking improvements.

Organizational Name	Scope of Responsibilities
Board of Directors	Supervising the company's overall risk management activities
General Manager (General Manager's Office)	Coordinates the risk management execution across all responsible departments
Audit Department	Conducts audits of risk management operations and regularly reports the execution status to the Board of Directors
Responsible Departments	Executes risk management activities, evaluates and reviews identified risks

Through a systematic management mechanism, we effectively identify, assess, monitor, and control risks to ensure that risks remain within the company's acceptable range and to prevent potential losses. This approach aims to achieve the company's goal of sustainable operations. For each significant risk identified, we designate a responsible unit and implement corresponding countermeasures as outlined below:

1. Environmental Risks

Risk Item	Risk Description	Countermeasures
Climate Change Management	Risks related to rising energy costs and potential changes in operational methods due to global warming and environmental changes. For detailed information, please refer to 4.1 Climate and Environmental Management.	- In our offices, we have implemented various energy-saving and carbon-reduction measures, including using biodegradable tissue paper (to reduce waste), sorting trash, reducing waste incineration to lower carbon dioxide emissions, turning off lights when not in use, controlling air conditioning temperatures to above 25° C during summer, and installing energy-efficient systems. - Since 2019, all construction sites have been equipped with rainwater recycling systems. The collected rainwater is used for irrigating landscaping plants and for air pollution control purposes, such as suppressing dust and spraying raw materials.
Raw Material Usage Risk	Risks associated with environmental damage and overuse caused by the selection of raw materials.	We prioritize choosing construction materials that are certified with green or low-carbon labels, based on regulatory compliance and reasonable cost, to reduce negative environmental impacts.
Waste Management Risk	Risks related to environmental pollution, safety, and hygiene concerns caused by waste.	- We implement waste sorting and delegate qualified waste disposal companies to handle recycling and reuse. - Through materials allocation management, we effectively improve the efficiency of resource usage, prevent resource waste, and reduce environmental impact.

2. Social Risk Factors

Risk Item	Risk Description	Countermeasures
Personnel Risk	Risks related to improper handling of employee recruitment and labor relations.	1. Labor Needs: Collaborate with educational institutions to increase the talent pool. 2. Labor Relations: Conduct audits on attendance, salary disbursements, insurance coverage, and pension contributions to safeguard employee rights and promote harmonious labor relations.
Personal Data Risk	Risks associated with the proper collection, use, and protection of personal data to prevent leakage.	1. Member Information: For homebuyers and mall members, we verify the legality and effectiveness of data protection to ensure the safety of consumers' personal data. 2. Regulatory Compliance: We follow personal data-related laws and regulations, ensuring that the collection, processing, and utilization of personal data comply with legal requirements. This prevents risks such as data theft, alteration, damage, loss, leakage, or any illegal incidents caused by external threats, internal management lapses, or improper use.
Occupational Safety and Health Risks	Risks related to workplace safety, environmental safety, and hygiene.	We have established an occupational safety and health management unit, appointed trained and certified personnel, and regularly conduct employee training on evacuation drills and the use of emergency equipment.
Customer Service Risks	Risks related to pre-sale, post-sale, and repair services for customers.	We have set up an 0800 customer service hotline and a Line repair reporting system, conduct regular quality inspections on each project, and strive to meet customer requirements. These efforts aim to maintain a high level of customer satisfaction and create a reliable environment where the company shows care and customers feel secure.

3. Governance Risks

Risk Item	Risk Description	Countermeasures
Strategic Risks	Risks related to innovative services, organizational change, corporate transformation, and regional development.	Each year, we conduct an analysis of the business environment and develop short, medium, and long-term strategic plans to adapt to environmental changes.
Operational Risks	Risks related to stagnant or declining performance, legal disputes arising during transactions, changes in laws and policies, marketing and advertising, and construction quality.	1. Development Risk: In response to the shortage of building plots and prime land, Ruentex Development has adopted the following strategies: leveraging the brand advantage of the Ruentex construction team, actively seeking joint construction opportunities, participating in urban renewal projects, and bidding for land in the redevelopment zones of Taipei and New Taipei City to increase development opportunities. 2. Construction Risk: Facing safety management at construction sites and environmental impacts from material usage, Ruentex Development 's response strategies include: continuously researching and improving construction methods for use in construction projects, such as single-piece stirrups, spiral stirrups, insulation mortar, soundproof flooring, and other construction techniques. For projects where it is beneficial, the company uses prefabrication methods, where components are pre-made in the factory and assembled on-site. This significantly accelerates construction speed, enhances structural safety, and improves efficiency.
Financial Risks	Risks related to major investments, capital allocation, cost control, exchange rates, interest rates, and inflation.	1. Financial Stability: Manage daily financial indicators, allocate funds in a timely and efficient manner, and conduct reasonable financial analysis to provide management with insights for decision-making. 2. Interest/Exchange Rate Fluctuations: Closely monitor market interest and exchange rate changes and their impact on company profits and losses.
Information Risks	Risks related to information interruption or damage, leakage of confidential information, or the improper use of illegal software.	Measures: Implement security checks for files, equipment, and data, as well as system recovery operations, to ensure the security and smooth operation of information systems.

2.4 Regulatory Compliance

GRI : 2-27、416-2、417-2、417-3

SASB : IF-HB-160a.3.

Ruentex Development strictly complies with government regulations, and all departments follow legal guidelines when amending internal regulations. Additionally, when relevant laws are revised or repealed, departments promptly adjust their internal rules to ensure compliance. Although the company does not have in-house legal personnel, external legal counsel is retained to provide legal advice and review contracts with stakeholders. The company also has internal auditors to ensure effective implementation of internal control systems. During 2025, the Group paid a total of approximately NT\$3.99 million in fines, all of which were penalties for regulatory violations incurred during the reporting period. Using individual fines exceeding NT\$1 million as the disclosure standard for significant fine amounts, there were 0 cases deemed significant environmental regulatory violations; the remaining 159 cases were non-significant incidents. In 2025, Ruentex Development Group did not face any legal actions related to environmental regulations, nor were there any non-monetary sanctions. Moving forward, the Company will continue to adhere to relevant laws and actively implement improvements to prevent future violations.





Resilient Architecture

3.1 Creating Sustainable Buildings

3.2 Supply Chain Management

3.3 Customer relations

Corresponding Material Issues

- Construction Quality and Safety
- Sustainable Innovative Products and Services
- Material Management
- Customer Rights and Service Quality

Policies and Commitments

Ruentex Development takes "Safety, Health and Comfort, Sustainability" as the core of product and service design, committed to creating buildings that truly care for people, allowing homebuyers to live with peace of mind for a lifetime. Adhering to the customer-first philosophy, establishing long-term trust relationships through service mechanisms at various stages. Construction projects are undertaken by subsidiary Ruentex Engineering & Construction Co., Ltd., strictly controlling construction quality and supplier environmental, safety, and health standards. In 2025, We continued to improve the usage rate of eco-friendly building materials and maintain 99.99% local procurement of bulk building materials, fulfilling our commitment to sustainable construction.

Annual Actions and Performance

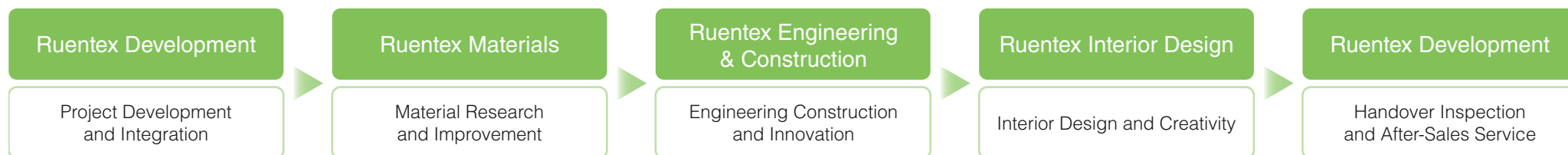
- Ruentex Engineering & Construction Co., Ltd. conducted 466 supplier evaluations, achieving a qualification rate of 96.1%.
- To support local development, all major building material suppliers (rebar, concrete) are located in Taiwan, achieving 99.99% local procurement.
- Ruentex Development's construction projects use cement mortar, plastering materials, and lightweight partition grouting materials that are all RT-MIX series products produced by Ruentex Materials, with 100% obtaining green building material certification or carbon footprint verification.
- Runtex Materials achieved an alternative raw material usage rate of 17% and an alternative fuel usage rate of 2%, with a carbon reduction ratio of 7.93%.
- The reinforcing steel and welded wire mesh used by Ruentex Engineering & Construction are primarily made from recycled steel billets. In 2025, steel made from recycled steel billets accounted for 73.56% of the total reinforcing steel and welded wire mesh used.
- Runtex Interior Design achieved a green building material usage rate of over 60%.
- Runtex Materials received the offshore wind power underwater grouting material certification from the international maritime certification body Lianwei Co., Ltd., becoming the third qualified offshore wind power mortar supplier globally and the first in Taiwan.
- Ruentex Engineering & Construction has accumulated 805 patents in 19 countries globally for low-carbon construction methods and energy conservation, of which 286 are ESG-related.
- The 0800 customer service system has an average post-sales service case handling time of 0.74 days, with an average repair satisfaction score of 97.6
- Ruentex Interior Design Inc. was ranked No. 1 for operational performance among building renovation and decoration companies in Taiwan, according to China Credit Information Service's TOP 5000 ranking.
- Runtex Interior Design Inc.'s customer satisfaction survey results for construction progress and quality show 100% rated "satisfied" or above.



3.1 Creating Sustainable Buildings

GRI : 2-6 、 2-23 、 203-1 、 416-1

SASB : IF-HB-160a.4 、 410a.4. 、 410b.1. 、 IF-RE-130a.5



In recent years, Ruentex Development has continuously introduced innovative construction methods, setting new benchmarks in the construction industry. With a commitment to strict quality standards and rapid delivery timelines, the company focuses on planning premium residential and commercial real estate projects in prime locations. Through vertically integrated professional services, Ruentex Development aims to achieve the highest level of customer satisfaction, positioning itself not only as a leader in innovation but also as a "value-creating" team that maximizes the added value for both land and residents.

To ensure consistent construction quality, Ruentex Development provides a comprehensive range of services. In terms of materials, all masonry materials used in its projects are developed by its subsidiary, Runtex Materials Co., Ltd. This subsidiary is dedicated to advancing innovative and sustainable masonry materials. Many of its products have received Green Building Material Label certificates, LCBA Low Carbon Building Material Certification, and certificates of excellence for construction methods and product evaluations. Additionally, the company collaborates with Japanese firms to incorporate environmentally certified wood products into its projects, contributing to environmental sustainability.

In terms of construction, all construction projects are undertaken by subsidiary "Ruentex Engineering & Construction Co., Ltd.," which has received the National Quality Award and multiple other recognitions. Ruentex Engineering & Construction Co., Ltd. possesses

professional pre-cast technology, a strong R&D team, and multiple patented technologies, creating brand differentiation between Ruentex Development's projects and competitors. It is one of the few professional construction companies in Taiwan that can comprehensively integrate all aspects of construction engineering. Ruentex Engineering & Construction Co., Ltd. has also obtained international certifications including ISO9001, CNS45001, ISO45001, ISO14064, and ISO14067. In addition to becoming the first construction company to receive the National Quality Award, it has also repeatedly won the Executive Yuan Public Works Golden Quality Award, Excellent Construction Industry Award, National Excellence Construction Award, and other recognitions for construction quality.

In terms of interior design, Ruentex Development's subsidiary "Ruentex Interior Design Inc." is also the preferred choice for customers. It has repeatedly won awards from the TAIWAN GOOD DESIGN AWARD. It has been ranked "No. 1 in Building Renovation and Interior Design Industry" in the China Credit Information Service's TP5000 Taiwan Large Enterprise Rankings for five consecutive years. Using "Five Senses and Six Perceptions" as important reference indicators in design, focusing on aesthetics, health, functionality, safety, peace of mind, and service, these are embodied in aspects such as Indoor Air Quality (IAQ), Indoor Environmental Quality (IEQ), and Indoor Environmental Health (IEH). This approach allows customers to engage their five senses to experience the details of design and construction, making spaces more ingenious and human centered.



3.1.1 Safe Development and Design

Adhering to the philosophy that "houses are meant to take care of people, not the other way around," Ruentex Development is committed to providing safe and high-quality building products that offer consumers peace of mind. From the land selection and development stage, this has become our most important issue. The functions and services we provide throughout the various life cycles of construction projects are as follows:

STEP 1	Project Development	The project development process includes site investigations, boundary surveys, and geological drilling analysis. We conduct initial volume assessments and basic designs based on the site's development restrictions and evaluate the feasibility of the development. After a thorough screening process and investment analysis, the project development management operations are executed.
STEP 2	Integrated Planning	During the planning and construction phases, we hold PMO (Project Management Office) meetings centered around the project management process. These meetings aim to coordinate resources, provide oversight and guidance, integrate technical processes, and offer administrative support. For ongoing projects, we conduct project controls and status reviews, offering real-time support to ensure the reliability and value of building quality.
STEP 3	Material Selection	Investment in low-carbon cement development and manufacturing technology, while continuously researching and developing new environmentally friendly building materials. The complete series of RT-MIX ready-mixed masonry mortar products can all be called green building concept products. Many products have obtained green building material certification and low-carbon building material certification, conforming to climate change response and sustainable energy-saving trends. Through diversified development and continuous carbon reduction efforts, we aspire to continue innovative R&D from the customer's perspective and develop high-performance niche products.
STEP 4	Construction	During the construction process, we conduct environmental monitoring at various stages and supervise and inspect the construction unit's quality. During the structural phase, customers are notified to personally inspect the steel quality of their floor before grouting. All inspection and verification results are transparently presented in the structural and interior design briefings, as well as in the Construction Traceability Record provided for each unit upon handover.
STEP 5	Completion and Handover	We prioritize "human-centered health," focusing on details such as health, functionality, safety, peace of mind, and service. We balance design aesthetics with functionality and apply the strictest health and safety policies to create a healthy indoor environment suitable for living. Early investigation of customer inspection and handover needs, providing customers with inspection processes superior to those of competitors, allowing them to live with greater peace of mind. The company website provides housing maintenance DIY guidance, teaching customers safe home usage. Since August 2018, we have extended the structural and waterproofing warranty to 20 years, leading the nation and further strengthening customer confidence in Ruentex Development.
STEP 6	After-Sales Service	For completed and handed-over buildings, after completion of the common facility inspection, building information is incorporated into the 0800 customer service system. Upon notification from the management committee or customers, immediate customer service is provided for inquiries regarding daily use. Community equipment maintenance or home repair services continue even after the sales contract warranty period expires. After one year from handover, a building health check is provided, and annual inspections are conducted on community external safety.

Ruentex Development Building Management Assessment

Project Development

We have established dedicated units to ensure that all relevant procedures are thoroughly reviewed, strictly adhering to the steps for land analysis and investigation to guarantee basic land safety for each project. Ruentex Development focuses on land development through land acquisition, joint construction, urban renewal, and government tenders. Each development project undergoes thorough checks in areas such as land administration, urban planning, construction management, design planning, finance, and legal compliance, which are compiled in a land development project checklist for continuous tracking. In 2025, 100% of Ruentex Development's construction projects underwent geological drilling and neighboring building assessment. For projects that meet government regulatory conditions requiring structural external review, 100% were commissioned to third-party organizations.

Land Analysis and Investigation:

- 1. Preliminary Development Analysis:** We consider regional population growth trends, current economic development, and major infrastructure projects to establish the development direction and minimize risks. The following infrastructure and economic conditions are evaluated when making development decisions:
 - **Property Rights Investigation:** Ensure the land ownership is straightforward or check for any restricted registrations.
 - **Regulatory Investigation:** Determine whether there are construction bans, height restrictions, site surveys, or specific transaction methods.
 - **Environmental Investigation:** Confirm that the development avoids geologically sensitive areas (such as high-risk soil liquefaction zones) and is at a safe distance from fault lines.
 - **Traffic Conditions Investigation:** Assess external road connections and the walking distance to the nearest MRT station.
 - **Industry Overview Investigation:** Preferably exclude industrial zones and choose areas with a livable environment.
 - **Living Amenities Investigation:** Check proximity to schools, parks, and other amenities.
 - **Unfavorable Facilities Investigation:** Avoid locations with feng shui defects and external factors that could negatively impact living quality, such as nearby special industries, temples, high-voltage towers, substations, or recycling centers.

- 2. Planning Analysis:** Design the most aesthetically pleasing and iconic product.

- Conduct environmental impact assessments, land use control analysis, soil and water conservation plans, traffic impact assessments, urban design reviews, reward value analysis, public facility ratio adjustments, and rationalize layout to ensure good lighting and ventilation. While ensuring high-quality standards, strive to make the project a regional landmark.

- 3. Engineering Analysis:** Create the most stable and earthquake-resistant buildings.

- Conduct site condition surveys to avoid affecting neighboring properties and investigate public utility pipelines.
- **Rigorous Construction:** Prioritize construction safety.

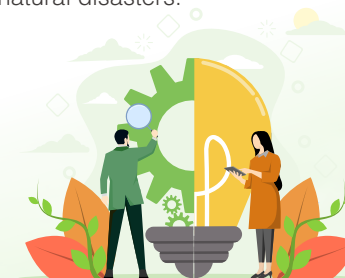
- 4. Sales Analysis:** Provide the most localized product.

- Compare the site with competing projects and conduct a strengths and weaknesses analysis to determine product positioning and pricing strategy.

Environmental and Geological Survey

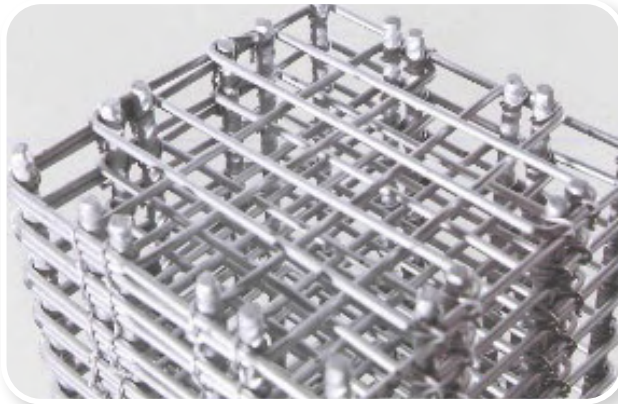
After land acquisition, all projects undergo geological drilling and neighboring property assessments. For those projects that meet government regulatory conditions requiring structural audits, third-party agencies are commissioned in accordance with the regulations.

- 1. Geological Drilling:** This is an essential preliminary task for architectural engineering design. The investigation includes geological sampling and groundwater level surveys, providing fundamental safety information for structural design.
- 2. Neighboring Property Assessment:** The assessment results are documented through drawings, written reports, and photographs, and a formal assessment report is produced. This report serves as a basis for comparing potential damage in the event of construction-related disputes, establishing responsibility for damages and the cause. **Protection of Rights:** These assessments safeguard the legal rights of neighboring properties and construction companies, preventing and mitigating disputes arising from neighboring property damage.
- 3. Structural Audit:** In accordance with building regulations, third-party agencies are commissioned to conduct structural audits. This ensures that the foundation design and structural system configuration are optimal, helping to prevent structural damage and loss of life during severe natural disasters.

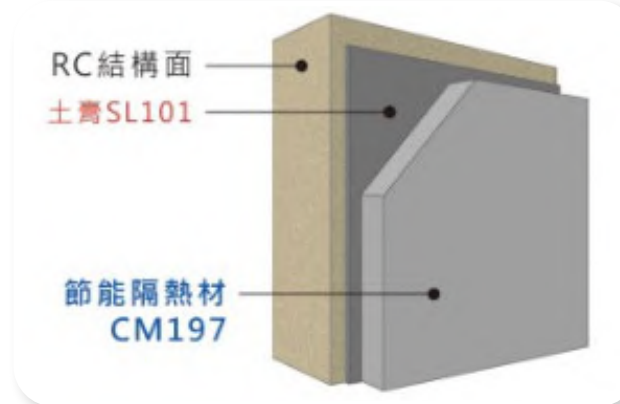


Integrated Planning

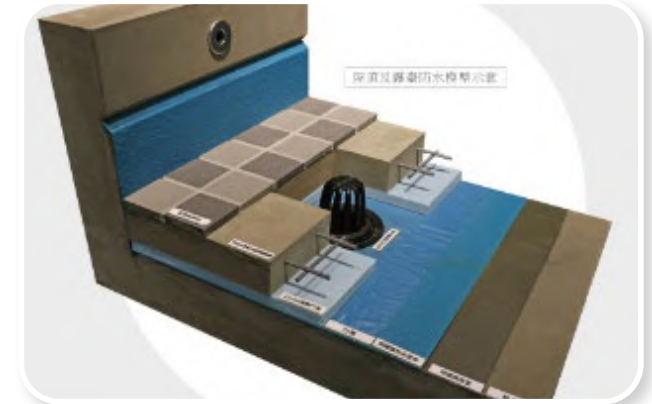
Ruentex Development has been in operation for over 40 years, applying its accumulated architectural engineering experience and proud construction philosophy. The company has developed a comprehensive structural system combining foundation piles, isolation pads, continuous hoop reinforcements, and spiral column stirrups. This system integrates various elements of safety, such as earthquake isolation, shock absorption, flood prevention, and fire protection, which Ruentex refers to as "Safety Engineering." Additionally, the company incorporates "Comfort Engineering," which uses green construction methods and eco-friendly, energy-saving materials; "Waterproof Engineering," which ensures stringent standards for waterproofing with a unique industry-leading 20-year warranty on both waterproofing and structure; "Hygiene Engineering," focusing on safeguarding the health of homes; "Smart Engineering," which controls all aspects of community life with advanced technologies; and "Green Energy Engineering," with provisions like electric vehicle charging stations in parking areas. These elements collectively establish Ruentex as a leader in safe, health-conscious residential innovations.



Safety Engineering



Comfort Engineering



Waterproof engineering



Hygiene Engineering



Smart Engineering



Green Energy Engineering

Ruentex Development Architectural Engineering Details



Earthquake resistance

To ensure earthquake resistance, for projects where the land has insufficient load-bearing capacity, techniques such as geological reinforcement or using deep foundation piles are employed. These methods ensure the building's weight is effectively and evenly distributed. Reinforcement for columns, beams, and ties is strengthened, and related earthquake-resistant, shock-absorbing, and isolation systems are implemented as required by the design.

After the unfortunate building collapse caused by the earthquake in Tainan in February 2016, we immediately investigated the cause of the incident. We thoroughly reviewed the planning, design, construction, and management processes to ensure that similar incidents would not occur in our projects due to poor integration of these stages or human negligence and complacency. Additionally, following the earthquake, we proactively inspected all communities to ensure residential safety and provided necessary assistance.

During the planning and design phases, we ensured that the structural strength was designed to exceed regulatory requirements. In construction, depending on the project, we implemented precast stirrups or precast beam-column joints to minimize risks associated with potential human errors during reinforcement binding.



Single-piece stirrup



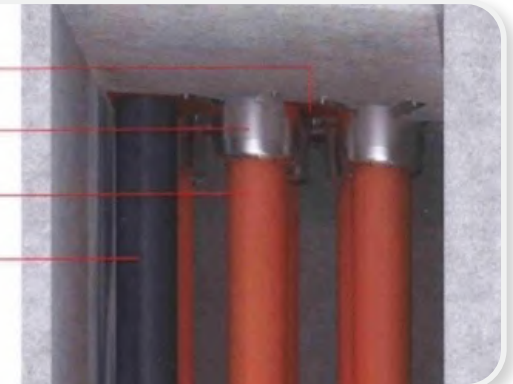
Spiral stirrup



Fire Protection

Each building must have fire-resistant barriers and escape routes for evacuation. The planning and design are focused on four aspects: "preventing horizontal spread," "preventing rolling spread," "preventing vertical spread," and "fire-resistant material zoning." This ensures the implementation of the six-sided safety protection framework (four walls, ceiling, and floor), providing each building with adequate safety measures.

Fireproof Sealing Compound
Fireproof Band
PVC Pipes
Cast Iron Pipes





Smoke Prevention

In light of past fire incidents, where most victims succumbed to the smoke caused by the fire, we have designed the escape stairwells (excluding outdoor stairs) in our projects to maintain a positive pressure environment. This setup prevents smoke from infiltrating the stairwells during a fire, ensuring the safety of all residents during evacuation.



Positive Pressure in Emergency Stairwells



Power supply

"Respect for Life" is the highest guiding principle in our electromechanical system design. Therefore, our projects include excellent power supply designs to ensure electrical safety. These include circuits for emergency power outlets, the design of leakage circuit breakers, lighting circuits planned based on area or zone requirements, anti-electrocution measures, provisions for expanding power needs, and backup system equipment.



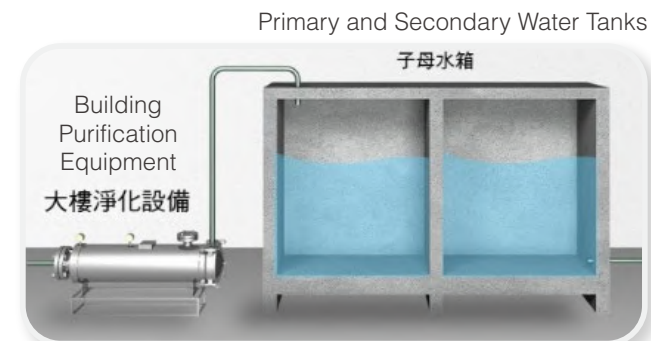
Emergency Power Outlets



Water Supply

The quality of the residential water supply system, aside from inherent factors like the quality of the regional reservoirs, is ensured through our project designs. This includes water supply system design, pipe materials, water purification equipment, and construction quality, guaranteeing healthy water quality and sufficient water volume for residents.

The construction projects planned and designed by the Company are all equipped with rainwater recycling systems, which can be used for landscape irrigation, contributing to water resource conservation.





Drainage

The drainage function is thoroughly considered in the design of drainage pipes and ventilation, including independent piping systems for sewage, wastewater, rainwater, laundry, and renovation drains. Ventilation pipes are used to reduce pipe angle turns, and exposed pipes are installed to facilitate future maintenance. This design reasonably addresses drainage issues, and at the ground level, siphon breakers are installed at flood protection height to prevent water backflow.



Flood Protection Design and Siphon Breakers



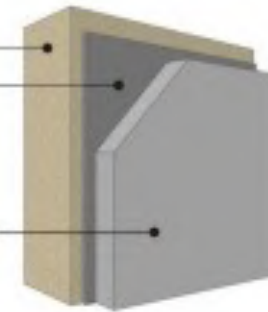
Insulation

To provide a comfortable living environment that is warm in winter and cool in summer, we prioritize the performance quality and thickness of the insulation materials used in roof and exterior wall structures. We also enhance the heat insulation and shading effect of glass. In certain cases, we apply insulating mortar on the inner side of exterior walls and create a ventilation space that allows the house to naturally regulate temperature and air quality.

RC Structure Surface

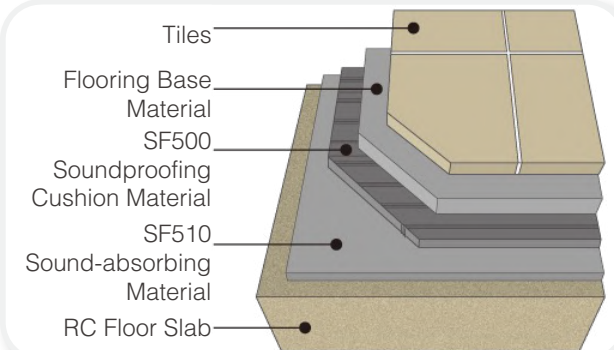
SL101 Soil Plaster

CM197
Energy-saving
Insulation Material



Soundproofing

We enhance soundproofing through treatments on exterior walls, flooring, and by reducing noise from building equipment. Careful interior layout planning ensures separation of resting and sleeping areas, creating a quiet and disturbance-free living environment.



Air Quality

In bathroom spaces, proper interlayer sealing and ventilation exhaust to the outside prevent odors from affecting the indoor air quality.



Note: The above architectural design and items vary depending on the conditions of individual projects.

Construction

1. Conduct site inspections to check the construction quality of contractors.

Throughout the construction process, environmental monitoring is performed at each stage, and site inspection frequency is supervised and documented according to regulations. Inspection records are documented on a project-by-project and personnel basis on the construction team's high-level inspection webpage, ensuring that inspections are conducted frequently. Issues identified during inspections are promptly reviewed, corrected, and coordinated, with follow-ups to track project execution.

2. Construction Traceability Record

Each of our projects includes a "Construction Traceability Record," which serves as an important proof of material quality provided to customers during the handover. The record includes details such as third-party testing reports, the types and frequencies of tests, and sample inspection standards (e.g., radiation-free steel bars, chloride content in concrete, tensile strength of steel bars, concrete compressive strength, steel bar coupler pull tests).

Other Energy-saving and Carbon-reduction Measures, and Diverse-Friendly Residential Space Design

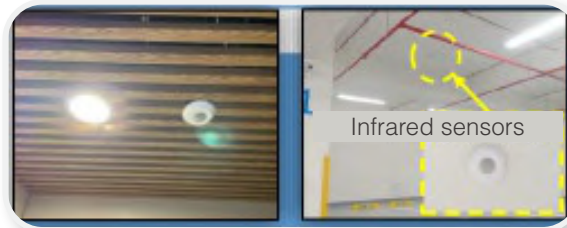


Various design types are implemented

Electricity saving and energy/carbon reduction

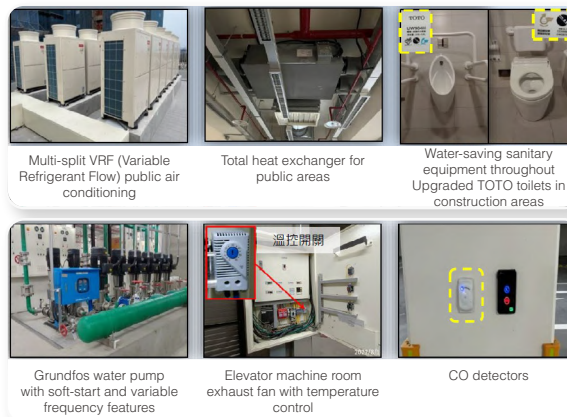
Energy-saving lighting and infrared sensors

All lighting fixtures are equipped with LED energy-saving lamps. In public areas such as elevator lobbies and parking spaces, infrared sensors are used for automatic on/off control, and unnecessary lighting can be remotely controlled from the control room to save electricity.



Energy-efficient public facilities

Energy-efficient variable frequency equipment is used to adjust operation frequency based on demand, along with detection devices to control the operating time of fans and ventilation systems, significantly reducing unnecessary energy waste.



Promoting EV-friendly communities

New construction projects reserve installation positions for electric vehicle charging meter boxes and cable racks during the initial planning stage, and have developed an inverted installation method for electric charging stations, increasing pedestrian safety and avoiding damage to parking garage floor waterproofing, providing more convenient and cost-effective installation options to enhance residents' willingness to use electric vehicles.





Various design types are implemented

Improving the safety and convenience for residents.

Uninterruptible Power System

The building is equipped with automatic generator sets. When a power outage occurs, the generator will start, providing users with emergency power for elevators, water heaters, refrigerators, and other equipment.



Forced Exhaust System for Water Heaters

The water heater includes a forced exhaust function that directs the exhaust gases produced by gas combustion, such as carbon monoxide from incomplete combustion, outside through the piping, ensuring indoor air safety.



Forced Exhaust System for Water Heaters

Positive Pressure Design for Emergency Stairwells

The indoor emergency stairwells in the building are designed with positive pressure systems to prevent smoke from entering in the event of a fire, ensuring a safe escape route for all residents.



Positive Pressure in Emergency Stairwells



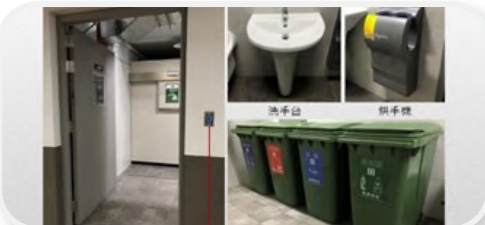
Various design types are implemented

Pandemic Prevention Design

Garbage storage room

Garbage Processing Room with Pandemic Prevention Design: Equipped with a sensor-operated switch, handwashing station, and hand dryer, making it easy for residents to clean their hands after disposing of waste.

Equipped with an entry sensor switch, handwashing station, and hand dryer, allowing residents to clean their hands after handling waste.



Entry Sensor Switch

Recycling Bins

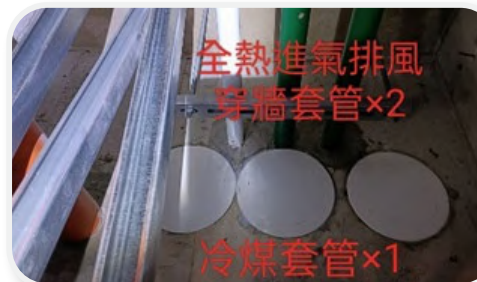
Exhaust Venting on Each Floor

The design incorporates floor-specific exhaust systems, ensuring that waste gases are directly vented outside from each individual floor without sharing pipelines, thus preventing vertical gas diffusion between floors.



Pre-installed Beam Sleeves for Energy Recovery Ventilators

Pre-installed beam sleeves are provided for future installation of energy recovery ventilators (ERVs), allowing continuous air exchange between indoor and outdoor environments.



Wall-Penetrating Sleeves for ERV Intake and Exhaust*2

Refrigerant Pipe Sleeve*1

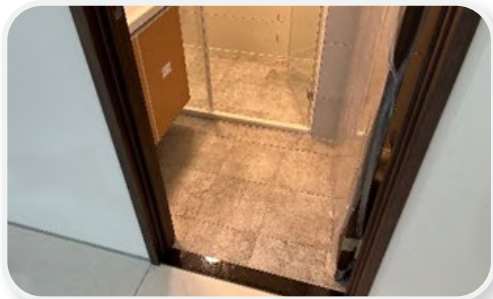


Various design types are implemented

Accessibility Design Considerations

Threshold-free entry

Barrier-free threshold design allows elderly family members and even disabled wheelchairs to pass through easily and comfortably, avoiding tripping injuries from thresholds.



Reinforced metal plates

Bathroom grab bars: Considering the needs of residents, reinforced metal plates are embedded within the bathroom walls for secure installation of safety grab bars.



Garbage storage room with sensor-activated access door

Equipped with temperature- and humidity-controlled cold storage, featuring a sensor-activated access opening.

Garbage storage room
Temperature and humidity-controlled cold storage: Equipped with a sensor-activated opening system for waste disposal



Garbage disposal
chute

Sensor-activated
switch (touchless)



Various design types are implemented

Convenient maintenance design and support

Elevator Car Interior Height of 2.7 Meters

Allows large furniture to be directly transported via the elevator, reducing the need for hoisting.

Exposed pipe design with independent drainage lines for renovation

Easier repair solutions.

Repair DIY tutorials

Videos covering various building types and home scenarios are available online to help residents address basic issues and troubleshoot equipment problems.



3.1.2 Low-Carbon and Energy-Efficient Construction

According to a 2021 International Energy Agency report, the building sector accounts for approximately 38% of global greenhouse gas emissions. Greenhouse gas emissions throughout the building lifecycle include both "operational carbon emissions" and "embodied carbon emissions." Operational carbon emissions during the daily use phase account for approximately 28%, while embodied carbon emissions during construction and renovation/demolition phases account for approximately 10%. In response to Taiwan's 2050 net-zero emission pathway and strategy, it is projected that by 2050, 100% of new buildings and 85% of existing buildings will need to be transformed into "near-zero carbon buildings."

To reduce energy consumption and carbon emissions in buildings, Ruentex Development has made "green building" and "environmentally friendly materials" key design elements. This approach aims to reduce energy use and the carbon footprint, optimize the utilization and management of buildings and resources, and improve the quality of both indoor and outdoor environments. Over the past decade, Ruentex Development's buildings have generally been designed to meet the Silver-level Green Building Label standards or above. Starting from 2024, all new buildings by Ruentex Development will apply for the Green Building Label, and all commercial projects will obtain the Intelligent Building Label. Ruentex Yucheng Office Building has obtained the Diamond-level Intelligent Building Label and achieved WELL Platinum Certification in the first quarter of 2026, becoming the first commercial office building in Nangang District to receive this certification.

Starting from 2025, all newly planned projects will apply for BERS(Building Energy-Efficiency Rating System) Level 1 or above.

In addition, various aspects of Ruentex's project planning and design already meet the WELL for Residential standards. Going forward, Ruentex plans to apply for WELL certification across its projects, providing consumers with greater peace of mind in their homes.



Implementation of Building Certifications

Project Name	Green Building	Building Energy Efficiency	Others
Ruentex Yucheng Office Building	Gold Level	-	Diamond-level intelligent building certification, WELL Platinum Certification, seismic resistance certification
Ruentex Fuyang	Silver Level	-	-
Ruentex CITY PARK	Silver Level	-	-
Ruentex LA GRAND RIVE GAUCHE	Gold-level candidate certification	-	-
Huashan Songjiang	Gold-level candidate certification	-	-
Ruentex LA RIVE GAUCHE	Gold Level	-	-
Elite Residences	Gold-level candidate certification	-	-
Vertical Galaxy	Silver-level candidate certification	-	Silver-level intelligent building candidate certification
GRAND MAISON RUENTEX	Silver-level candidate certification	Lever 1 candidate certification	-
Ruentex Impression	Gold-level candidate certification	Lever 1 candidate certification	Level 2 barrier-free facilities and Silver-level intelligent building candidate certification
Banqiao Xindu Section Project	Gold Level candidate certification	Lever 1 candidate certification	Level 2 barrier-free facilities, Silver-level intelligent building candidate certification and Certified Seismic Design
Banqiao Huancui Section Project	Bronze-level candidate certification	-	-
Banqiao Bancui Section Project	Designed to achieve Silver Level certification	Designed to achieve Lever 1	-
Project B in Zone E	Gold Level candidate certification	Lever 1 candidate certification	Level 1 barrier-free candidate certification
Land No. 104 & 109, Xinzhoumei Section	Silver-level candidate certification	Lever 1 candidate certification	-
Land No. 114, Xinzhoumei Section	Silver-level candidate certification	Lever 1 candidate certification	-
Minsheng West Road (Yanping Section) Project	Designed to achieve Silver Level certification	-	Designed to achieve Silver-level intelligent building certification and Certified Seismic Design
Kangding Road	Designed to achieve Silver Level certification	Designed to achieve Lever 1	-
Ruentex Citizen	Designed to achieve Gold Level certification	Designed to achieve Level 1+	Designed to achieve Level 1 barrier-free facilities, Silver-level intelligent building certification and Certified Seismic Design
Bade Road Sec. 4 Project	Designed to achieve Silver Level certification	Designed to achieve Lever 1	Designed to achieve Certified Seismic Design

Ruentex Yucheng Of–ce Building as an Example of Green Building Design (Green Building Label – Gold Level)

The project is a steel-reinforced concrete (SRC) office building with 5 basement levels and 27 floors above ground, located in Nangang District, Taipei City. The site covers an area of 5,288.69 m², with a total floor area of 66,372.96 m². In accordance with the Green Building Evaluation Manual – Basic Version (2015 Edition), the project was assessed against seven indicators: greenery, daily energy conservation, CO₂ reduction, waste reduction, indoor environment, water resources, and sewage and waste improvement. With a total score of 51.66, the project was awarded the Gold-level Green Building Label by the Taiwan Architecture & Building Center (Evaluation No. TABC/113GB324). The project has an actual building coverage ratio of only 37.13%, well below the statutory limit of 55%, allowing extensive ground-level open space to be dedicated to landscaping and public use.



• Greening and Carbon Sequestration

The site's landscaping features a layered arrangement of large trees, small trees, shrubs, and flower beds. Its multi-layered ecological greening design resulted in a preferential coefficient of $\alpha=1.29$. The project's plantings provide a total carbon sequestration equivalent of approximately 1,726,754 kg CO₂, or 3.2 times the regulatory baseline of approximately 535,480 kg CO₂. Of this amount, large trees account for 590,400 kg, small trees for 508,800 kg, and shrubs for 239,244 kg. The greenery indicator received a score of 9.00, close to the maximum score, demonstrating the project's effective integration of greenery and carbon sequestration within a high-density commercial district.



• Energy Efficiency

The building envelope energy load (ENVLOAD) is 58.35 kWh/m²•yr, only 73% of the regulatory benchmark of 80.00 kWh/m²•yr. The average thermal transmittance of the roof is 0.799 W/m²•K, while the visible light reflectance of the glazing is 0.11, balancing thermal insulation performance with the reduction of light pollution. The air-conditioning system incorporates chilled-water systems with chillers (two 300 RT units and two 650 RT units), together with variable refrigerant flow (VRF) systems. The air-conditioning energy-saving design value (EAC) is 0.47, more than 40% better than the benchmark of 0.80. High-efficiency lighting fixtures are also adopted, with a luminaire efficiency ratio (IER) of 1.20. The lighting energy-saving design value (EL) is 0.44, likewise substantially outperforming the benchmark of 0.80, demonstrating strong overall performance in daily energy conservation.



• Water Resource Management

Water Efficiency Label-certified fixtures are used throughout the project, including toilets, urinals, and faucets in public areas, all of which are included in the assessment. A rainwater harvesting tank with a capacity of 396.22 m³ has also been installed, exceeding the regulatory requirement of 376.33 m³. Harvested rainwater is reused as an alternative water source for high water-consumption applications. The water resources indicator design value (WI) is 7.42, 3.7 times the baseline value of 2.00, earning a score of 8.00 points. These measures effectively reduce reliance on tap water and enhance water recycling and reuse.



• Materials and Waste

The building adopts a regular building form (shape coefficient $F=1.20$) and incorporates lightweight components and non-metallic recycled building materials (recycled building material ratio $R=0.30$). The CO₂ reduction design value (CCO₂) is 0.75, outperforming the benchmark of 0.82 and reducing embodied carbon emissions associated with building material production. During construction, earthwork balancing and air pollution control measures were implemented. The waste reduction design value (PI) is 2.93, outperforming the benchmark of 3.30.



• Health and Comfort

The indoor environment indicator covers four major aspects: acoustic environment, lighting environment, ventilation and air exchange, and interior finishing materials. Among these, ventilation and air exchange received a weighted score of 23.48, while low-emission interior finishing materials received a weighted score of 27.00. The indoor environment design value (IE) is 73.48, significantly exceeding the benchmark of 60.00, providing users with a healthy and comfortable office environment.



• Sewage and Waste Improvement

General domestic wastewater is conveyed to sewage treatment facilities for treatment before being discharged into the public sewer system. Waste management facilities include refrigerated, frozen, and compression-type pretreatment equipment; a dedicated waste collection area with ample space, efficient circulation, and landscaping; and enclosed waste containers. A waste sorting and recycling system has also been implemented. The calculated waste indicator value (Gi) is 14.00, exceeding the benchmark of 10.00.

Continuous Innovation and Development

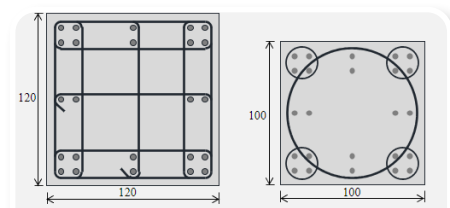
Ruentex Engineering & Construction Co., Ltd. continues to innovate and break through the status quo through R&D, making good use of information technology, and possessing excellent talent and flexible R&D organization with strong research and development capabilities. Based on these foundations, it is better positioned than its competitors to reduce building embodied carbon across raw materials, design, manufacturing, and construction, successfully widening the gap and creating new benchmarks in the construction industry.

To encourage and foster creative thinking among all employees, the construction R&D team has an incentive system for project proposals. Employees who submit innovative projects that are successfully implemented receive monetary rewards and public recognition. Thanks to the efforts of the R&D team, traditional construction industry drawbacks such as labor intensity, material waste, and environmental pollution have been significantly improved. Construction timelines have been greatly shortened, and the quality of construction has noticeably improved. At the same time, the overall greenhouse gas emissions throughout the building's life cycle have been reduced, contributing to the creation of lower embodied carbon, more energy-efficient, and environmentally friendly buildings. This aligns with the national path toward net-zero emissions. As of the end of 2025, Ruentex Engineering & Construction Co., Ltd. has obtained 805 patents in 19 countries worldwide, of which 286 patents (including pending applications) are closely related to ESG.

Representative low-carbon construction methods include the use of pre-cast construction, multi-spiral stirrup techniques, and BIM system applications. Currently, there is considerable mature application experience with these methods, making it an industry leader. Pre-cast methods are mostly applied to factories and office buildings. In the future, residential construction projects launched by the Company will gradually incorporate pre-cast methods, from design to production, thereby increasing the proportion and scope of their application.

Results and Applications of Low-Carbon Construction Method Development

Type	R&D Project	R&D Purpose	R&D Results and Implementation Status
Low-Carbon Construction Methods	Precast Construction Method	The vast majority of work items originally performed on-site are moved to the factory, including main structural components such as beams, columns, and slabs. Compared to traditional on-site construction, this method significantly reduces labor and construction time costs. Additionally, precast products have a high degree of completion, minimizing the need for scaffolding and temporary supports, eliminating the need for surface finishing, and allowing for mold reuse. This method also helps alleviate labor shortages, promotes environmental sustainability by reducing carbon emissions, and shortens construction periods.	 First, second, and third-generation technologies have been developed, with 11 new patent applications submitted.
	Multi-Spiral Reinforcement Method	This method involves using a propulsion device to shape steel bars into spirals. Multi-spiral stirrup columns have excellent seismic performance, can replace traditional square stirrups with 50% less stirrup usage, increase column deformation resistance by 60%, reduce on-site stirrup work hours by 70%, and help reduce carbon emissions.	 This method has already been applied on construction sites.

Type	R&D Project	R&D Purpose	R&D Results and Implementation Status
Low-Carbon Construction Methods	Aluminum formwork construction method	Aluminum templates are stronger than traditional wooden templates. In addition to being reusable multiple times, they have several positive characteristics: they do not absorb water, which helps maintain the concrete mix ratio, the metal surface is smooth and easy to demold, they are non-flammable, and have high residual recycling value. Therefore, after the mold is removed, there is no need for traditional masonry work, saving labor, improving construction quality, and reducing carbon emissions.	 This method has been applied on construction sites, with 10 new patent applications submitted.
	PCS 工法	A structural system composed of reinforced concrete columns and steel beams, where the beam-column connections in the structural system use steel-reinforced concrete composite joints. The application advantages include not only the benefits of general precast methods but also maximize usable space due to different structural design, with more attractive appearance than general precast components. Compared to traditional SRC, it can reduce the use of high-carbon column steel and pre-cast beam-column connections, not only reducing construction interfaces but also significantly shortening structural construction periods. With smaller phased construction intervals, it can shorten the startup time for work item interfaces, reduce on-site construction work, and lower construction site carbon emissions.	 The PCS method has obtained recognition from the Construction and Planning Agency under the “Recognition of New Building Technologies, New Construction Methods, New Equipment, and New Materials” program and was adopted in the Ruentex Yucheng Office Building Project. The project also received the “Certified Seismic Design” designation from the Center for Earthquake Engineering Research at National Taiwan University, and one new patent application was filed.
	NewRC Construction Method	This method combines high-strength concrete (with a design strength of 100 MPa) and high-strength steel reinforcement (SD690). Compared to the more common reinforced concrete structure, the component size and steel reinforcement usage in NewRC are reduced, which helps lower carbon emissions in the structure. It has already been applied in construction sites.	 This method has already been applied on construction sites.

3.1 Creating Sustainable Buildings • 3.2 Supply Chain Management • 3.3 Customer relations

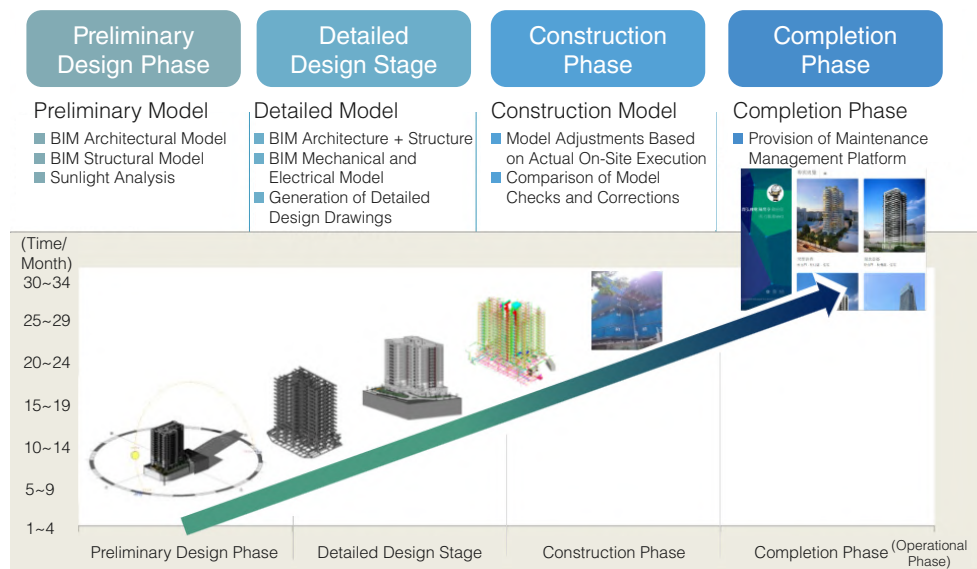
Carbon Reduction from Low-Carbon Construction Methods

Low-Carbon Construction Methods Carbon Emissions	Traditional Construction Method Carbon Emissions	Compared to Traditional Construction Method Carbon Reduction	Carbon Reduction Percentage	Unit
Precast 673.07	On-site Cast 710.88	37.8	5%	kgCO ₂ e/per cubic meter
Multi-Spiral Rebar 620.81	Rectangular Rebar 669.26	48.4	7%	kgCO ₂ e/per cubic meter
Aluminum Formwork 382.10	Wooden Formwork 1,040.40	658.3	63%	kgCO ₂ e/per 100 square meters
PCS 669.26	SRC 1,308.10	638.8	49%	kgCO ₂ e/per cubic meter
NewRC 552.40	RC 669.26	116.9	17%	kgCO ₂ e/per cubic meter

BIM System - Labor-Saving Construction Application

The application of BIM (Building Information Modeling) systems enables construction projects to consider pipeline elevation and conflict issues during the modeling process. Problems that would traditionally only be addressed during the construction phase are now considered in advance during the design stage, improving construction efficiency, reducing energy and resource waste, avoiding rework, reducing construction errors, effectively lowering costs and increasing value for owners. Through developing BIM automation and intelligent analysis to manage auxiliary work, achieving reduction of building material losses and waste generation during the construction process, thereby reaching carbon reduction goals, allowing Ruentex Development's buildings to not only provide owners with safe and comfortable buildings but also contribute to global energy conservation and carbon reduction.

Ruentex Development incorporates BIM concepts in all construction projects to review individual project 3D planning and pipeline configuration, maximizing indoor clear space height while generating 3D maintenance discs to facilitate community building operation and maintenance after handover.


Advantages
of BIM
Application

Application Content

Real-Time and Accurate Information	Quality Control System (RTPAD): Through the quality control system (RTPAD), real-time management of various construction site conditions is achieved, and through system assistance, colleagues' management burden is simplified while ensuring accurate control of various management data.	BIM in IoT Applications: Using IoT technology to connect the BIM operation platform with digital meter information, enabling real-time monitoring of electricity consumption information through the system. In addition to electricity data, it can also display information about temperature, humidity, and CO ₂ concentration at the site.
Improving Work Efficiency	Precast Design Automation Program: Self-developed Tekla main component reinforcement connection program, reducing colleagues' time-consuming and repetitive drawing work, reducing work errors, thereby improving overall design processes and shortening project modeling time.	Mechanical and Electrical Automation Program: Self-developed BIM-Revit automation tools that automatically convert 2D design drawings to 3D models or directly generate 2D construction drawings from 3D models, not only reducing drawing time but also reducing manual drawing errors.
Enhancing Product Quality	BIM Operation Platform: Adhering to the philosophy of sustainable development and permanent after-sales service, completion data is compiled in the "BIM Equipment Maintenance Information Management Platform" for owners' operation and maintenance use, keeping buildings fresh and new over time.	3D Image Modeling: To ensure consistency between completion sites and BIM models, Ruentex Engineering & Construction Co., Ltd. has introduced 3D laser scanners for inspection work.

3.1.3 Innovative Green Building Materials

Ruentex Development and its subsidiary construction teams actively research and develop new environmentally friendly building materials and plan to apply for building carbon footprint certification. In addition to the well-known RT-MIX products, there are also carbon-reducing concrete, energy-saving insulation materials, and ultra-high performance concrete. RT-MIX products have obtained carbon footprint certification from the Low Carbon Building Industry Development Association for three products.

Currently, Ruentex Development construction projects use RT-MIX series products manufactured by Ruentex Materials for cement mortar, plastering materials, and lightweight partition grouting materials. Among these, soundproof flooring, cement mortar, tile adhesives, and tile grout have received Ministry of Interior recognition and obtained green building material certification. Meanwhile, cement mortar, smoothing materials, and lightweight partition grouting materials have obtained carbon footprint certification from the Low Carbon Building Industry Development Association. Furthermore, the Expanded Glass Granules 240 Composite Soundproofing Mat has also obtained the Green Building Material Label.

2025 Material Team R&D Results and Implementation Status

R&D Project	R&D Purpose	R&D Results and Implementation Status
Limestone cement	Maintaining the same compressive strength and quality characteristics as traditional Portland cement while reducing carbon emissions from cement production.	Has passed Bureau of Standards, Metrology and Inspection commodity certification and can be practically applied.
Energy-saving insulation material CM197	A base material with insulation properties that helps keep interiors warm in winter and cool in summer, reducing air conditioning load and achieving energy savings.	This method has already been applied on construction sites. System Ui Value <2.0, achieves a perfect score of 4.0 on the green building exterior wall thermal transmittance (Uaw) indicator.
UHPC Material Development and Application	Developing UHPC ultra high performance concrete, enabling materials to have higher compressive and flexural strength, allowing concrete components to be designed lighter and thinner with more flexible shapes.	Development is ongoing.
Energy-Dissipating Composite Soundproof Flooring	Utilizes a high-damping formula that effectively absorbs noise generated by occupants in the unit above.	This method has already been applied on construction sites. This product has obtained the High-Performance Green Building Material certification. Tested by the Ministry of the Interior's Architecture and Building Research Institute, it can reduce impact noise on floors by more than 17 decibels.
RT-MIX Breathable Plaster Series, Dry-Mixed Wall Base Material Series, Dry-Mixed Lightweight Partition Grouting Material Series	In response to energy-saving and carbon-reduction demands, part of the materials used are recycled without compromising product performance, achieving environmental and carbon-reduction benefits.	This method has already been applied on construction sites. LCBA certified, with carbon reduction ratios of 33.3%, 34.6%, and 75.8% respectively.
Expanded glass granules	Effectively processes industrial glass by-products that cannot be reused, converting waste glass into valuable raw materials. This reduces waste and promotes reuse. The product is used as an intermediate material for thermal insulation, crack resistance, and sound absorption. It also lowers the carbon footprint associated with material production, with significant energy-saving, carbon-reduction, and waste-reduction benefits.	In 2024, TAF laboratory certification was conducted based on CNS 15160-8 and CNS 8465-2 evaluation tests. After completion of polished quartz tile installation testing, ΔLw was 25 decibels, effectively suppressing low-frequency noise. Expanded glass granules soundproof flooring materials have entered the productization stage.
Environmentally Friendly Offshore Wind Power Submarine Cable Thermal Conductive Slurry	In line with international carbon reduction trends, this material has been integrated into the offshore wind power supply chain. It enhances the thermal conductivity of cable transmission, improving power generation efficiency and turbine utilization, while also reducing the oxidation rate of cables at high temperatures, thereby extending the cable's lifespan.	This material has already been applied in wind farms.
Permeable paving CM177	Building materials that can rapidly drain water while maintaining strength. Combined with landscape design, they can be used for sidewalks, bicycle paths, and other light-duty applications, effectively improving drainage and rainwater storage for regeneration and reuse.	Factory testing has been completed and applied to outdoor walkways at Taipei Veterans General Hospital medical staff dormitories with good results, demonstrating excellent permeability and compressive strength. Under green building material review.

3.1 Creating Sustainable Buildings • 3.2 Supply Chain Management • 3.3 Customer relations

Low-carbon building material certification for three RT-MIX series products



Note: RT-MIX breathable smoothing material series: 33.3% Dry-mixed wall base material series: 34.6%
Dry-mixed lightweight partition grouting series: 75.8%

Case Study: Energy-saving insulation material CM197 (insulating mortar)

Energy-saving insulation material CM197 has excellent insulation performance. The main material is high-quality inorganic lightweight fine aggregate, which can effectively reduce heat conduction between mortar layers. High-grade polymers are added, providing advantages of smooth construction, good durability, and stable quality. The construction method is the same as masonry base coating, requiring no special work crews. In terms of energy-saving and carbon reduction efficiency, the system U_i value <2.0 can achieve full marks of 4.0 points for the green building exterior wall thermal transmittance U_{aw} indicator.

Following SGS testing, the thermal conductivity of this product is about 1/10 of traditional concrete, providing excellent insulation and thermal retention. Compared to traditional base coating materials, it can lower indoor temperatures by more than 3° C, effectively reducing indoor air conditioning energy consumption and preventing condensation on interior walls during colder outdoor temperatures. This product has been recognized by the Taiwan Architecture & Building Center and has received certification for superior construction methods and product evaluation.

According to BIM simulation analysis, indoor temperature can be reduced by approximately 4.2° C in summer and increased by approximately 5.7° C in winter. The warm winter and cool summer effect can reduce air conditioning usage demand, with average annual air conditioning load reduced by 21.2%, making insulation more environmentally friendly. Throughout 2025, all current and ongoing construction projects have adopted this insulating mortar.



CM190
wall base material

TF850
tile adhesive

SF500 & SF510
composite soundproof flooring

TG64
series tile grout

TG67
series tile grout

CM197
energy-saving insulation material

Case Study: Carefully Selected Environmentally Friendly Building Materials – Interior Wooden Doors

Sharing the same unwavering commitment to quality, NIHON FLUSH and Ruentex Materials began their collaboration in 2023, working together to bring precision-crafted doors to Taiwan. Drawing on six decades of door-making experience and the spirit of Japanese craftsmanship, NIHON FLUSH creates a new spatial aesthetic that combines both interior quality and exterior appeal. Incorporating Japanese aesthetics, the doors feature wood-grain decorative films from Japan that beautifully highlight the lines of the door finishes while providing resistance to stains and scratches to maintain their appearance. Poplar wood, known for its moderate density, toughness, and dimensional stability, is also used. Its resistance to warping and cracking makes it well suited for high-quality Laminated Veneer Lumber (LVL) applications.

In addition, NIHON FLUSH's wooden doors are designed with safety and health in mind. The Company is committed to providing products that meet SIAA certification requirements and the highest F ★★★★★ rating under the Japanese Industrial Standards (JIS) and Japanese Agricultural Standards (JAS), while also using FSC-certified timber to contribute to environmental sustainability.

• Durable Antibacterial and Antiviral Protection – Dual SIAA Certification

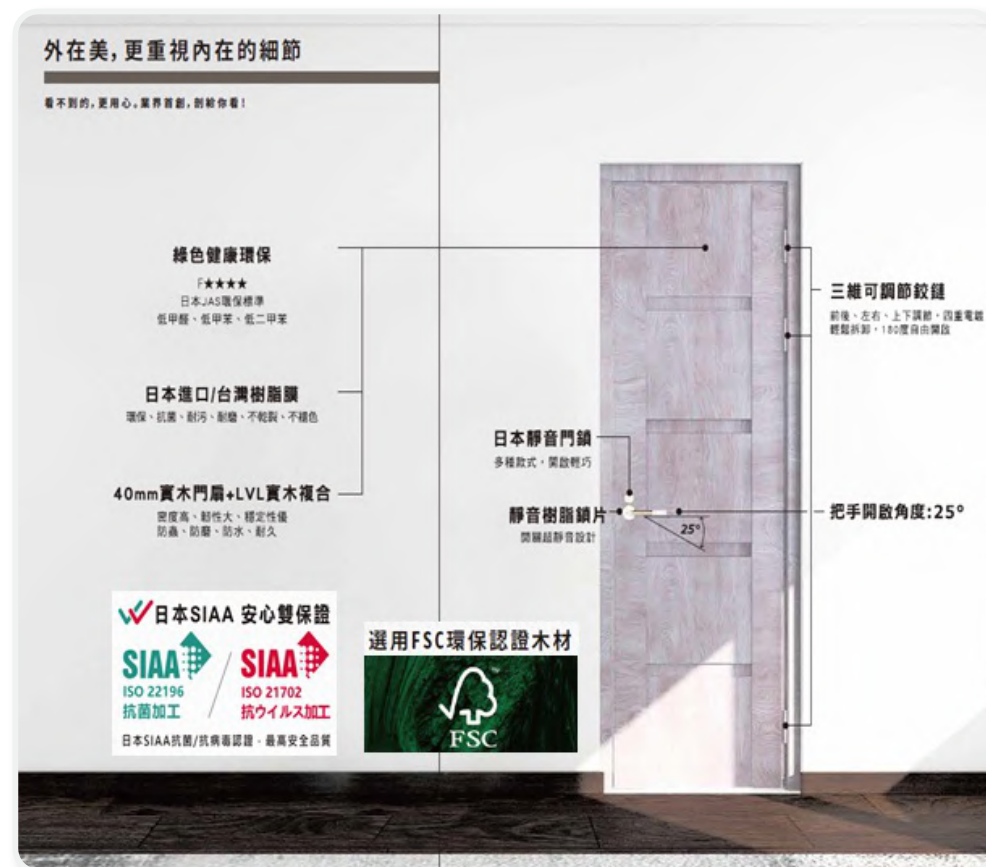
Applicable products have obtained both antibacterial and antiviral SIAA certification marks from Japan's Society of International sustaining growth for Antimicrobial Articles (SIAA), providing users with greater peace of mind.

• Non-Toxic and Safe – F ★★★★★ , the Highest Rating

To promote safety, reduce exposure to harmful substances, and protect the environment, F ★★★★★ -rated materials with low levels of formaldehyde, toluene, and xylene are used. In addition to complying with the formaldehyde requirements under Japan's Building Standards Act, the products are tested for volatile organic compounds (VOCs). All materials used on surfaces facing indoor spaces comply with the highest F ★★★★★ rating. (F ★★★★★ is the highest health rating and is recognized internationally as a stringent health and environmental standard. Products meeting this rating must have an average formaldehyde emission level of no more than 0.3 mg/L.)

• Use of FSC-Certified Timber

Timber is sourced from suppliers with FSC or other third-party certifications. A traceability system enables the origin and local processing of selected timber to be tracked, while responsible sourcing helps support sustainable forest management and conservation. The FSC certification system is an international forest certification system established by the Forest Stewardship Council (FSC), an international non-governmental organization.



3.2 Supply Chain Management

GRI : 2-6、204-1、301-1、301-2、301-3、308-2、408-1、409-1、414-2

Industry Value Chain

Ruentex Development's industry value chain includes suppliers such as upstream landowners and midstream contractors, building material suppliers, architectural design teams, and professional technical consultants. Land sources are mainly obtained through land purchase, joint construction, urban renewal, and government tenders. For contractors, the main suppliers are Ruentex Development and Ruentex Engineering & Construction Co., Ltd., with Ruentex Engineering & Construction Co., Ltd. commissioning excellent contractors for joint construction.

For the shopping mall operations within the industry chain, changing consumer habits in recent years have shifted the focus to developing large suburban shopping centers or mixed-use malls. These commercial facilities require large tracts of land, typically located in suburban areas near urban centers. Site selection primarily involves cooperation with government agencies or public-sector entities through BOT (Build-Operate-Transfer) projects or superficies projects to secure large parcels of land adjacent to public transportation facilities or interchanges. The midstream process encompasses mall commercialization and leasing, including interior design, construction management, and the introduction of various brand tenants.

Whether in the construction industry where Ruentex Development operates, or in the retail businesses of Ruentex Construction, Ruentex Xu-Zhan, and Ruentex Bai-Yi, the downstream customers are general consumers. Therefore, we place great importance on maintaining good relationships with customers. For detailed content, please refer to 3.3 Customer Relations.

The Relationship Between the Upstream, Midstream, and Downstream of the Construction Industry Chain

Upstream	Midstream	Downstream
Landowners Government/Public Institutions	Construction Contractors	General Consumers
	Building Materials Suppliers	
	Architectural Design Teams	
	Professional Technical Consultants	

Green Procurement

Ruentex Development continues to implement its green procurement policy by prioritizing products and materials with lower environmental impacts in its construction projects, including building materials and equipment with Green Marks, Energy Labels, carbon footprint certifications, or recyclable and reusable properties. Through source management at the procurement stage, the Company promotes low-carbon transition and the circular economy, thereby reducing the environmental impacts of buildings throughout their life cycles. At the same time, the Company encourages suppliers to participate in green procurement initiatives and gradually integrates sustainability principles into its supply chain management mechanisms, expanding the environmental benefits of collaboration across the upstream and downstream supply chain.

In addition, to further enhance the transparency and management accountability of sustainable procurement, Ruentex Development annually reports its green procurement amount for the previous year through the Ministry of Environment's Green Procurement Reporting Platform. This enables the Company to continuously track its environmental performance during supplier selection and quotation processes while encouraging business partners to enhance their environmental awareness and implementation capabilities. In 2025, Ruentex Development's green procurement amounted to NT\$134,256,432, meeting the criterion for private enterprises with annual green procurement of NT\$5 million or more in 2025. The Company was publicly recognized by the Department of Environmental Protection, Taipei City Government, demonstrating its concrete achievements in promoting green procurement and sustainable supply chain management.

Raw materials used in the construction industry are primarily materials for construction projects. To support local development, suppliers of major bulk construction materials, including reinforcing steel and concrete, are all located in Taiwan, resulting in a local procurement rate of 99.99%. The reinforcing steel and welded wire mesh used are primarily made from recycled steel billets. In 2025, steel made from recycled steel billets accounted for 73.56% of the total reinforcing steel and welded wire mesh used.

In response to the trend toward low-carbon buildings, in addition to considering the thermal insulation, aesthetics, durability, and seismic resistance of building materials, Ruentex Development gives priority to materials certified with Green Building Material Labels, Water Efficiency Labels, Energy Labels, and Green Marks for all new construction projects, subject to regulatory compliance and reasonable cost considerations. In 2025, Ruentex Development procured approximately 234 metric tons of RT-MIX-related low-carbon products developed by Ruentex Materials, including cement mortar, tile adhesives, and tile grout.

Major Material Procurement Details

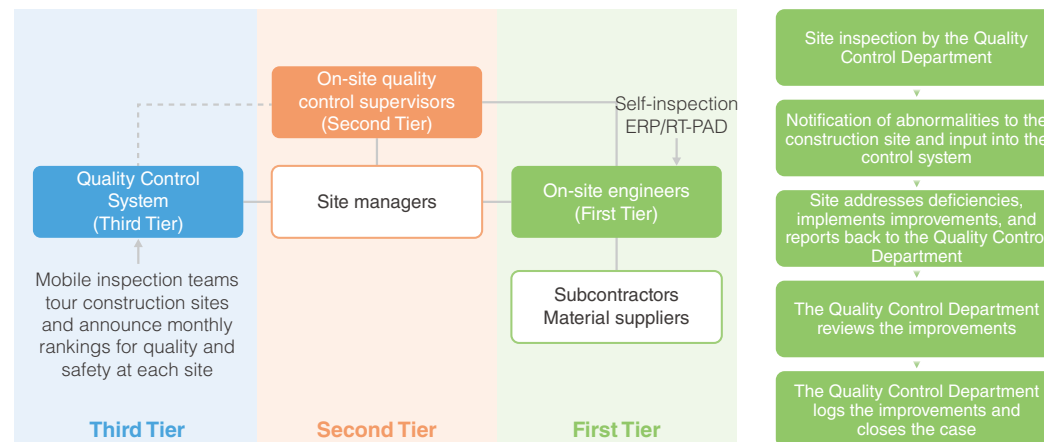
Material Type	Material Name Used	Total Annual Usage	Total Amount of Recycled/ Reused Materials Used	Unit	Percentage of Recycled/ Reused Materials Used
Non-renewable Resources	Concrete	1,374,004	68,531	Tons	4.99%
Non-renewable Resources	Limestone	759,225	—	Tons	—%
Non-renewable Resources	Sand and Gravel	434,703	—	Tons	—%
Non-renewable Resources	Fine Sand	133,484	—	Tons	—%
Non-renewable Resources	Portland Cement Type I	78,592	—	Tons	—%
Non-renewable Resources	Clay	36,644	—	Tons	—%
Non-renewable Resources	Coarse and Fine Aggregates	97,359	—	Tons	—%
Non-renewable Resources	Cement	18,413	4,782	Tons	25.97%
Non-renewable Resources	reinforcing steel, welded wire mesh	155,504	114,393	Tons	73.56%
Non-renewable Resources	Blast Furnace Slag Powder	6,695	6,695	Tons	100.00%

Engineering Quality Management System

To achieve high efficiency and maintain stable engineering quality services, Ruentex Engineering & Construction Co., Ltd. has developed operational processes and system integration that differ from other construction businesses in the industry. Through precise planning and accurate construction, it provides customers with more comprehensive and complete design planning. Ruentex Engineering & Construction Co., Ltd., pre-cast factories, and their engineering sites have all established a three-tier quality control system and passed annual verification of the "ISO9001 Quality Management System" to ensure quality management at factories and engineering sites.

In addition to continuing to follow ISO 9001 standards annually for construction quality, they also utilize a Plan-Do-Check-Act (PDCA) management cycle. Internal reviews and effectiveness tracking are conducted through monthly construction meetings, management meetings, and pre-construction project briefings to assess construction quality. The Quality Assurance/Occupational Safety and Health Department conducts irregular inspections to assist project sites in maintaining quality, ensuring construction excellence.

Three-Tier Quality Control System



Three-Tier Quality Control System	Responsibilities	Description
Third-Tier Quality Control	Quality Assurance Department	Ruentex Development – Quality Assurance Department (inspects whether on-site construction and document filing comply with the Company's ISO 9001 standards, and issues deficiency improvement notices with deadlines for those that do not comply)
Second-Tier Quality Control	On-Site Quality Control Supervisors	Project Site – Establish a Quality Control Team (conduct on-site re-inspection of quality checks and archive material testing reports for future reference)
First-Tier Quality Control	Site Engineer	Project Site – Execute on-site construction quality inspections (inspection of material upon arrival and quality checks during mid-to-late construction phases)

PDCA Quality Management Cycle



Quality Management Measures

Contract Signing Period	Before signing the contract, provide the contractor with the company's internal construction standards or inform them of construction requirements, explaining the company's expectations for quality, progress, and construction standards.
Preparation for the Early Stages of Construction	Hold a daily coordination meeting (morning meeting) to coordinate the use of trades, space, workflows, and materials, aiming to maximize efficiency and minimize conflicts and disruptions between different tasks.
Construction Stage Inspection	During construction, employees conduct on-site inspections based on the project plans and drawings to verify the quality of the contractor's work. Any work that does not conform to the drawings is immediately corrected.
Review in the Late Stages of Construction	Hold a construction meeting every afternoon to review the quality, quantity, safety, and interface issues between different trades completed that day, to better plan the next day's work.
Education and Training	Improve the knowledge, skills, and awareness of quality and safety for both employees and contractor personnel.

Supplier Management and Evaluation

Ruentex Development (Including the subsidiaries of Ruentex Innovative Development, Ruentex Construction, Ruentex Xu-Zhan and Ruentex Bai-Yi) continues to maintain good cooperative relationships with suppliers, working together to achieve sustainable business goals. Through institutionalized supplier evaluation mechanisms, we carefully select qualified suppliers to ensure their products and services meet quality, environmental, and safety standards.

In 2024, we officially announced and implemented the "Ruentex Development Supplier Evaluation and Management Regulations," introducing the SAP system to execute evaluation operations and incorporating suppliers' commitments and practices in sustainable development aspects (including ethics, labor rights, environmental responsibility, and regulatory compliance) into scoring considerations. In 2025, evaluation results totaled 414 entries, with 219 Grade A and 190 Grade B companies, accounting for a combined 98.8%, representing strategic partners that Ruentex Development can prioritize for cooperation. A small number of suppliers fell into Grades C and D, and improvement guidance mechanisms have been initiated for all of them. Those who do not cooperate with improvements will be excluded from future procurement partnerships.

In the future, we will continue to refine supply chain management processes, working with suppliers through fair and open evaluation systems and transparent criteria to build a responsible supply chain and create a beautiful, sustainable life together.

Supplier Evaluation

To maintain high engineering quality, we have established a comprehensive supplier evaluation process. Rigorous selection criteria are applied to both new and existing suppliers. The relevant process is outlined below:

1. Before Supplier Quotation

Method for adding new suppliers	Evaluation criteria for new suppliers (scoring)	Suppliers who pass the evaluation are adopted
- Visits to industry peers/industry recommendations - On-site inspections	New Partner Supplier Evaluation Form: - Business (Finance, Credit) (15) - Quality (Construction, Products) (20) - Progress (Schedule, Delivery) (20) - Safety and Environmental Conditions (20) - Management Coordination Ability (15) - Factory Equipment and Scale (10)	Passing Score: 60 and above

2. Completion Evaluation

Evaluation for existing suppliers upon project completion.	Evaluation Criteria for Existing Suppliers (Scoring).	Evaluation Results
For existing suppliers, a final evaluation will be conducted after project completion, but before the final payment request. The lead project engineer at the site will perform the evaluation, and the data will be reviewed by the system supervisor. The information is then archived in the computer system and controlled by the Procurement and Contracting Department. This mechanism ensures the retention of high-quality suppliers and eliminates those that are not suitable.	Contractor Partner Evaluation Form: - Quality (25) - Schedule (25) - Cost (20) - Social Responsibility (10) - Cooperation (20)	Grade A: 90 points or above (Strategic Supplier Alliance) Grade B: 81–90 points (Excellent) Grade C: 71–80 points (Average) Grade D: 61–70 points (Acceptable) Grade E: 51–60 points (Under Observation) Grade F: Below 50 points (Under Observation)

Ruentex Development expects its suppliers to actively engage in corporate sustainable development practices. To achieve good supplier management, our main contractor—Ruentex Engineering & Construction Co., Ltd.—includes corresponding safety and health clauses in engineering contracts, requiring compliance with occupational safety and health and environmental management standards. Starting from 2024, we updated the subcontractor evaluation form and added sustainable business items, working with suppliers to enhance sustainable value together. If non-compliance or environmental pollution is discovered, immediate correction will be required, with corresponding payments withheld, and future cooperation will be reconsidered.

Contractor Site Safety and Health Regulations (ESG-related items)

Aspect	Evaluation Key Points
Corporate Governance	No outstanding payments to subcontractors, no requests for bill discounting Integrity in business operations: Strict prohibition of commissions and improper relationships
Social Responsibility	No employment of illegal workers; working hours and compensation must comply with government regulations; adoption of occupational injury prevention measures
Environmental Aspects	Local procurement: Use of materials and equipment that meet energy-saving, water-saving, and carbon emission reduction requirements Legal disposal of waste and prevention of environmental pollution (air, noise, wastewater, roadways)

Ruentex Engineering & Construction Co., Ltd. conducts annual on-site evaluations of subcontractors for annual construction projects based on the "Subcontractor Evaluation Form," serving as the basis for quality control and sustainable risk management. In 2025, a total of 466 evaluations were conducted, with 137 Grade A and 248 Grade B companies, totaling approximately 83% of contractors as excellent cooperation partners. Grades C through F totaled 81 companies. Follow-up guidance and tracking have been implemented for Grade E and F contractors, with those showing poor cooperation being placed on observation lists or excluded from future cooperation.

No instances of child labor, forced labor, or significant negative social or environmental impacts by suppliers were discovered this year. We will continue to strengthen supply chain quality, responsibility, and sustainable performance through institutionalized evaluation and management mechanisms.



3.3 Customer relations

GRI : 417-1 ~ 418-1
SASB : IF-RE-410a.3.

3.3.1 Comprehensive Communication Mechanisms

Ruentex Development upholds "Integrity, Pragmatism, and Quality First" as its core governance principles, integrating consumer protection and customer rights into its corporate sustainability strategy while continuously strengthening responsible operations and building stakeholder trust. Guided by the four basic consumer rights proposed by former U.S. President John F. Kennedy—the right to safety, the right to be informed, the right to choose, and the right to be heard—the Company has established a life cycle management framework covering product positioning, design and planning, sales management, construction quality, safety management, after-sales service, and customer feedback to ensure that consumer protection principles are upheld throughout all stages of operations.

At the same time, through standardized customer service processes, grievance and feedback mechanisms, and continuous improvement, the Company is committed to enhancing service quality and information transparency, strengthening consumer trust, and fostering sustainable shared prosperity between the Company and society.

Comprehensive Customer Service System:

Building Lifecycle Stages	Service Items	Service Descriptions
Project Development	Neighborhood Information Session	If the construction site is adjacent to nearby residences, an information session will be held for local residents before the start of construction.
Integrated Planning	Four Major Briefings: Groundbreaking Session	A groundbreaking session is held to introduce and explain the project overview, expected construction schedule, building methods, and quality requirements.
Construction	Four Major Briefings: Structural and Interior Design Briefings	Structural and interior design briefings are held to explain rebar binding, plumbing, and electrical installations, as well as other engineering introductions. Completed model units and semi-finished units are provided for customer visits.
	Four Major Tours	Visits are provided for floor slab pouring, waterproofing tests for bathroom and kitchen, indoor water pipe pressure testing, and penthouse roof waterproofing, ensuring construction quality transparency.
	Remote CCTV Monitoring	For pre-sale projects, CCTV is installed based on surrounding conditions, allowing customers to monitor construction progress and engineering quality online at any time, with inspection photos of common areas and individual units provided to understand actual construction conditions.
	Pre-Construction Customization	Interior design changes and building material selection assistance are provided as thoughtful services to facilitate buyer decoration after handover (*subject to individual projects and construction progress).
Completion and Handover	Thorough Inspection and Repairs	Professional engineering and customer service personnel accompany customers during home inspections, providing comprehensive inspection processes superior to industry standards, detailed recording of areas needing improvement, and completing repairs before official handover. In 2025, a home inspection record system was developed to provide real-time and accurate inspection records, enhancing customer service quality through a technology-enabled experience.
	Four Major Briefings: Orientation Session for Handover and Move-in	Community briefings are held during the handover stage, with community presentations, common facility tours, and other themed explanations and visit experiences, allowing customers to better understand their homes and interact with each other, facilitating smooth handover of common facilities and enabling communities to operate normally as soon as possible.
	DIY Repair Videos	For common situations involving simple repairs and routine maintenance, video tutorials are provided to teach customers how to operate independently, effectively and promptly resolve customer issues.

Building Lifecycle Stages	Service Items	Service Descriptions
After-Sales Service	0800 Customer Service System: Rapid Residential Repair Service	Assistant manager-level and above executives within the Group take turns on duty from 17:30-21:00 on each working day to handle customer calls, with related repair cases personally handled by the original construction team. The LINE customer repair reporting platform was formally launched in 2025.
	Building Structure and Waterproofing Warranty	Customers are provided with a 20-year warranty on building structure and waterproofing, superior to current regulations and industry standards.
	Emergency Response Command Center (earthquake and typhoon)	Following an earthquake, communities are proactively contacted to confirm whether any related damage has occurred. When the Central Weather Administration issues a land typhoon warning, the disaster prevention command center is immediately activated. Department heads are assigned to be on standby on a rotating basis at the command center, and an 0800 real-time disaster prevention hotline is provided. *No typhoon-related work suspensions occurred in 2025; therefore, the typhoon disaster prevention command center was not activated.
	Home Condition Inspections	One year after handover, indoor health inspections are proactively provided for each unit, including checks on whether fire safety facilities and electrical equipment are operating normally, structural beam and column surface inspections, and water seepage leak inspections. Home Condition Inspections for Ruentex Yangbei were completed in 2025. *Customers voluntarily registered to participate in the Home Condition Inspections.
	Community Safety Inspections	Safety inspections are proactively conducted on community exteriors, including building appearance and structural safety, and whether public spaces remain unobstructed and clean.

Site Tours and Briefings

Ruentex Development recognizes that customers are the best overseers. Therefore, we proactively invite customers to participate in four major briefings—Groundbreaking, Structural, Interior, and Handover—as well as four major tours—floor slab pouring, waterproofing tests for bathrooms and kitchens, indoor water supply pipe pressure testing, and penthouse roof waterproofing test—allowing customers to gain a comprehensive understanding of construction progress, processes, and quality. Through direct two-way communication and real-time interaction, we ensure that every important stage of construction is open and transparent. We believe that participating in every stage of the home construction process gives customers greater peace of mind and strengthens their confidence in our commitments.

Four Major Briefings		2025 Execution Overview	
Item	Description	Resource investment ^{Notes 1, 2}	Effectiveness
Groundbreaking Session	To pursue excellence in construction quality and to ensure that customers feel confident in their purchases, a grand groundbreaking ceremony is held at the start of the project. Customers are invited to participate in this event. During the briefing, an introduction is provided on the project's overview, construction progress, methods, quality requirements, construction standards, safety and health measures, material selection, and the work team.	A total of 1 session was held (Huancui Section Projects) ^{Note 3} .	
Structural and Interior Design Session	Upon completion of the structural frame, semi-exposed units and mock-up units are constructed to clearly demonstrate construction sequences and techniques, while showcasing the handover condition of elevator lobbies and private unit interiors. Through explanations and interactive discussions with the engineering team, customers gain a clear understanding of what their future homes will look like.	Cumulative Participation: 76 attendees Cumulative Hours: 940 hours Cumulative amount: NT\$350 thousand	A total of 1 session was held, with over 90% attendance from buyers, and satisfaction scores exceeding 97 points. (Huashan Songjiang)
Handover & Move-in Session	Common facility tours are held during the handover stage, with explanations covering the architectural concept, various thoughtful ergonomic design features, common facility landscaping, common facility handover procedures, and after-sales service. These tours help residents become more familiar with the community, facilitating a smooth handover of the common facilities and helping community operations get on track.	Cumulative Participation: 420 attendees Cumulative Hours: 1,666 hours Cumulative amount: NT\$1.54 million	A total of 2 sessions were held, with over 90% attendance from buyers, and satisfaction scores exceeding 99 points. (Ruentex LA RIVE GAUCHE, Ruentex Fuyang)

Four Major Tours ^{Note 4}		2025 Performance	
Item	Description	Resource investment ^{Notes 1, 2}	Effectiveness
Floor Slab Pouring Tour	During concrete pouring for each floor, customers of that floor are invited to visit the construction site, where site supervisors explain construction progress, structural material selection standards, and construction features to customers. On-site testing of concrete chloride ion content and rebar radiation detection is conducted, along with concrete slump tests.	Participants: 5 Hours: 54	A total of 1 session was held, with 2 households participating (GRAND MAISON RUENTEX)
Waterproofing Tests for Bathroom and Kitchen Tour	After the construction site conducts 48-hour water testing independently, buyers of that unit are invited to personally observe and confirm whether the bathroom and kitchen water area waterproofing construction is properly implemented. Production history inspection photos regarding waterproofing testing are proactively provided.	Participants: 11 Hours: 153	A total of 3 sessions were held, with 8 households participating (Huashan Songjiang)
Indoor Water Pipe Pressure Test Tour	After each unit's water supply system connection is completed, pressure gauges are installed at outlets, with pressure maintained for 24 hours while the construction site independently observes and confirms no pressure loss or water leakage phenomena. Buyers of that unit are invited to inspect, with detailed explanations and proactive provision of production history inspection photos regarding waterproofing testing.	Participants: 11 Hours: 153	A total of 3 sessions were held, with 8 households participating (Huashan Songjiang)

Note 1: The number of participants refers to the staff who were present to assist with the explanation at the event on the day.

Note 2: The amount includes actual expenses on the day and the contracted amount listed in the project budget sheet.

Note 3: The groundbreaking ceremony participants were only the landowners, and no satisfaction survey was conducted, so there is no relevant information to disclose.

Note 4: No penthouse roof waterproofing test tour throughout the year.

Before Service

Guided by the principles of "continuous innovation," "professional enhancement," and "a commitment to high-quality, attentive service," Ruentex Development exercises meticulous control over every stage of the construction process. Accordingly, we take the home inspection process seriously. Our customer service team proactively reaches out to each customer to understand their planned handover schedule and provides maximum flexibility in arranging home inspections to accommodate individual needs related to moving and household registration, schooling and employment, marriage, lease expiration, or property transaction transitions. We are committed to completing handovers on schedule during important stages of our customers' lives, supporting them as they settle into their new homes with peace of mind and build fulfilling lives.

Ruentex Development provides a home inspection process and inspection items that exceed prevailing market practices. With a comprehensive range of inspection tools and equipment prepared, our team accompanies customers throughout the inspection process and conducts inspections in accordance with applicable regulations and fair and reasonable inspection standards. This helps ensure customer satisfaction and peace of mind while enabling customers to better understand the condition of their homes, so that every resident of a Ruentex home can enjoy a safe and comfortable living environment. In 2025, home inspections and handovers were completed for a total of 213 units across four communities. Ruentex Development continued to develop its home inspection system in 2025, leveraging technology to provide real-time and accurate inspection records, thereby enhancing the customer home inspection experience and overall service quality.



Groundbreaking Session
(Huancui Section Project)



Handover & Move-in Session
(Ruentex LA RIVE GAUCHE)



Structural and Interior Design Session
(Huashan Songjiang)



Handover & Move-in Session
(Ruentex Fuyang)



Floor Slab Pouring Tour
(GRAND MAISON RUENTEX)

Home Inspection Process and Checklist:

Verification of Material and Device Models				
Verify that contract-specified building materials and completed pre-construction customizations (where applicable) match actual conditions				
Mechanical and electrical, low-voltage system inspection				
Inspect electrical box wiring	Perform circuit loop tests	Check socket voltage	Test TV, internet, and phone signal connections	
Water Supply and Drainage System Inspection				
Test water supply functions for bathroom, kitchen appliances, and faucets		Inspect air conditioner drainage	Drainage hole endoscope and drainage slope inspection	
Building Equipment Inspection				
Inspect door and window quality	Check the quality of tile work	Assess the quality of painting	Inspect various equipment quality	Perform water leakage tests on window frames

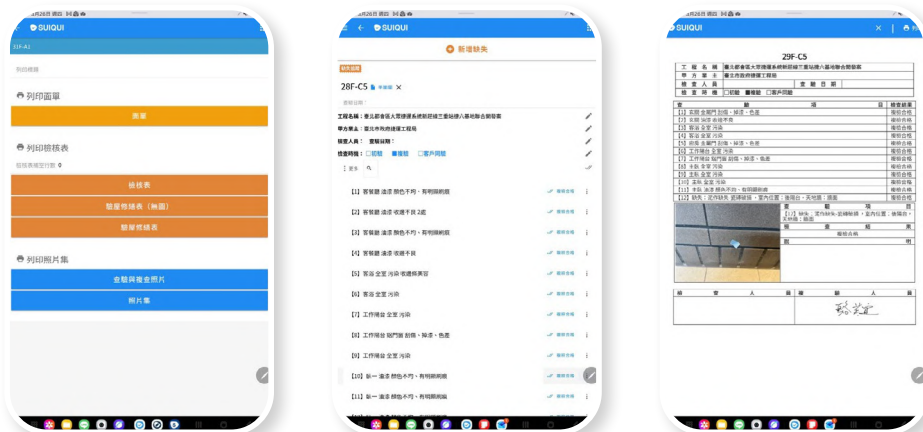


Home Inspection
Video QR Code



Home Inspection Video QR Code

During the home inspection, we carefully explained the inspection methods and standards, and finally provided customers with detailed inspection records for their review and retention; we use these records as the basis for repairs and re-inspections.



Ruentex CITY PARK Home Inspection System Screenshot

3.3.2 Customer Rights and Service Quality

Ruentex Development upholds the principles of corporate sustainability and permanent after-sales service, conducting community inspections based on the needs of individual projects to safeguard customer safety. We are committed to ensuring that every resident can enjoy a safe, secure, and comfortable life in a home built by Ruentex. To this end, we have established a comprehensive 0800 customer service system and regularly consolidate major repair cases for review by the Engineering Management Department, Planning Department, and architects to improve future construction and design and continuously optimize every project. All cases and their handling histories are fully documented in the system to ensure service transparency and continuous improvement. Our customer service system operates through two channels:

0800 Customer Service Hotline: Assistant manager-level and above executives within the Group, including the General Manager and Chairman, take turns answering the 0800 customer service hotline from 17:30 to 21:00 on working days. Customer satisfaction surveys on repair services are also conducted to strengthen direct communication with customers and build trust.

LINE Customer Repair Reporting Platform: The LINE customer repair reporting platform was officially launched in 2025, providing 24-hour online repair reporting services. Customers can conveniently submit repair requests anytime and anywhere and include photos with their requests to ensure effective communication and receive timely support and solutions. We are committed to enhancing the customer service experience and ensuring that every customer receives efficient, convenient, and reliable service.



LINE customer repair reporting platform screenshot

Through supervisors listening to customers firsthand and cross-departmental collaboration, we focus on responding efficiently to customer needs and minimizing the impact of repairs on residential quality. The construction team also participates directly in improvement efforts to ensure steady improvement in service quality. In 2025, the average processing time for after-sales service cases through the 0800 customer service system was 0.74 days. The main types of cases handled included electrical and plumbing repairs, as well as floor and wall maintenance, with most service cases resolved within a single day. The average customer satisfaction score for repairs handled through the 0800 customer service system in 2025 was 97.60 points, exceeding the target score of 95 points. We will continue to maintain our high standard of service and strive to meet customer needs.

0800 Customer Service System Satisfaction Overview

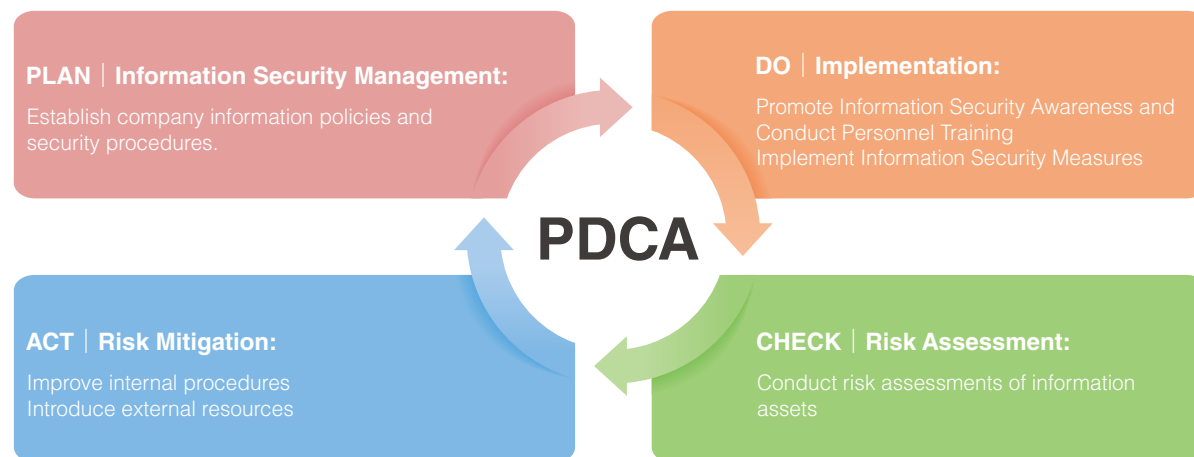
Year	2024	2025
Average Satisfaction	97.40	97.60

After-sales Service Case Processing

Period	2024	2025
Number of After-sales Service Cases	874	897
Average Processing Time for After-sales Service Cases	0.89	0.74

3.3.3 Information Security Management and Privacy Protection

Ruentex Development's Information Department is responsible for overseeing information security-related matters based on the PDCA (Plan-Do-Check-Act) cycle management model, including the formulation and implementation of relevant policies and information risk management. Compliance is reviewed by the internal audit unit, and the effectiveness of information security operations is regularly reported to the Board of Directors and the Audit Committee to ensure reliability and continuous improvement.



Information Security Team

To strengthen the Company's information security management and ensure the security of data, systems, and networks, the Company established an Information Security Office. In 2022, a dedicated information security unit was established, comprising a Chief Information Security Officer (CISO), an information security supervisor, and at least two information security personnel responsible for the planning and implementation of information and communications security matters. The Information Security Team regularly reviews the frequency and sources of external cyberattacks, assesses information system security, and manages information security policies across the following three key areas:

1 Policies and Regulations

- Establish Information Security Codes of Conduct
- Annually Review Changes in Regulations and the Operating Environment
- Make Adjustments as Needed

2 Hardware Infrastructure

- Multi-layer network architecture
- Various Information Security Measures
- Enhance Overall Information Environment Security

3 Personnel Training

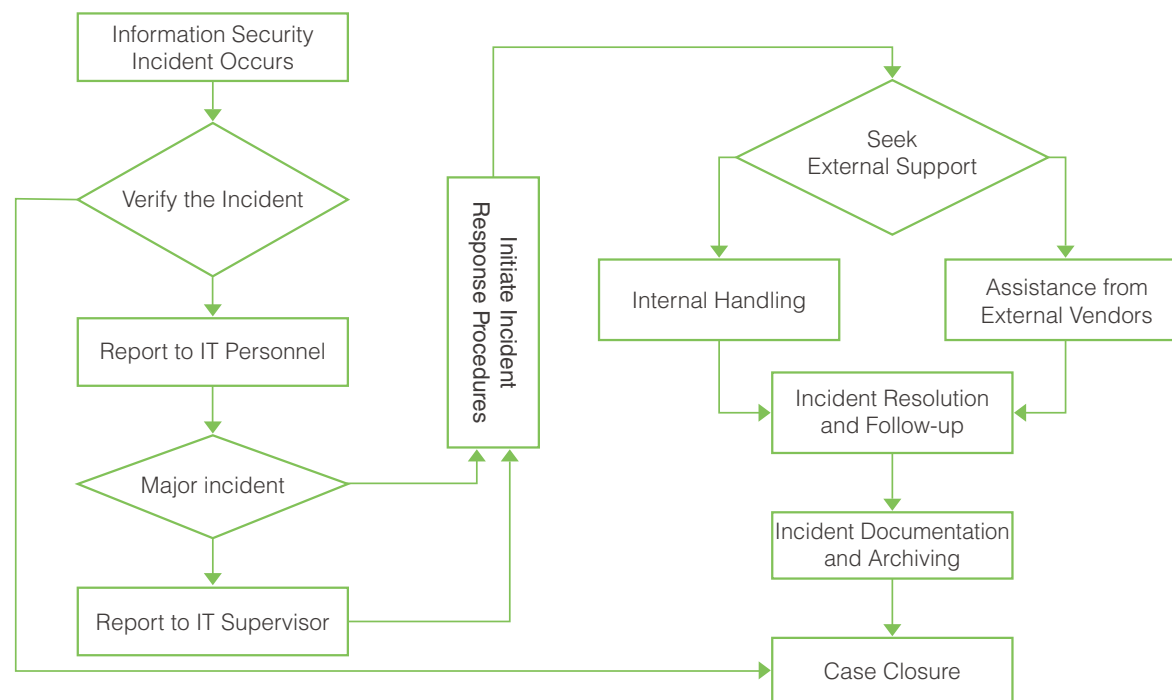
- Online and In-Person Training and Assessment
- At Least Once per Person per Year
- 1.5 hours of Training in 2025
- Track Non-Completion and Include It in Performance Evaluations

Speci-c Information Security Implementation Measures

Item	Speci-c Management Methods
Firewall Protection	1. Configure connection rules for the firewall. 2. Any special requests for exceptions must be separately applied for. 3. Monitor and analyze firewall data reports.
User Internet Access Control	1. Utilize an automated website protection system to control user internet behavior. 2. Automatically filter websites that may link to those containing trojan viruses, ransomware, or malicious programs.
Antivirus Software	Use multiple antivirus programs with automatic virus definition updates to reduce the chance of infection.
Operating System Updates	Enable automatic system updates. For systems not updated automatically, the IT department assists in manual updates
Email Security Management	1. Automatic email threat scanning is in place to block unsafe attachments, phishing emails, spam, and malicious links before users receive them. 2. After receiving emails, antivirus software on personal computers also scans for unsafe attachments.
Website Protection Mechanism	The website has a firewall device to block external network attacks.
Data Backup Mechanism	Critical information system databases are set for complete daily backups and hourly incremental backups.
Off-site Storage	Backup files for servers and various information systems are stored separately from the main site.
Important File Upload Server	Each department's important files are uploaded to a designated server for storage, with the IT department responsible for unified backup and preservation.
Information Center Inspection Record	The inspection record tracks data such as the temperature and humidity of the server room, data backups, antivirus software updates, and network traffic.

Information Security Incident Reporting Procedure

The reporting and handling of information security incidents at Ruentex Development are conducted in accordance with established procedures. In the event of a major information security incident, in addition to following internal reporting and handling procedures, the Company reports the incident to the relevant authorities in accordance with applicable regulations and discloses the associated losses, potential impacts, and response measures in its annual report.

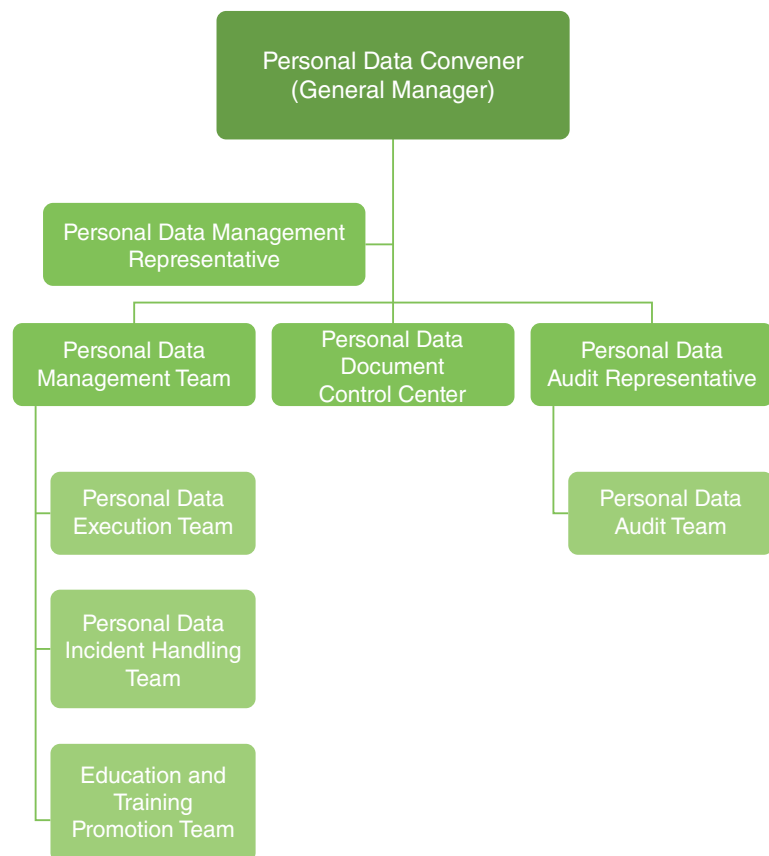


Confidential Information Protection

In 2025, in accordance with the information security management process, there were no incidents involving violations of customer privacy or loss of customer data.

Personal Data Protection Committee

Personal Data Protection Committee Organizational Chart:



To provide a comprehensive personal data protection mechanism and safeguard customer rights, Ruentex Development has established a Personal Data Protection Committee, with department heads responsible for handling personal data-related matters. The Company has also implemented a Personal Information Management System (PIMS) to ensure the security of customer privacy.

Ruentex Development provides a [personal data notification statement](#) on its official website to ensure that customers' personal data is securely stored in its data storage system in compliance with the requirements of the relevant authorities. Protective measures are also in place to prevent unauthorized access. Ruentex Development's Information Security Team complies with the Personal Data Protection Act and relevant regulations and strictly manages the collection, processing, and use of personal data. The Company is committed to preventing theft, alteration, damage, loss, leakage, or any unlawful incidents involving such data. We will never arbitrarily transmit, sell, exchange, or otherwise disclose customers' personal data to other organizations or individuals.

When signing a sales contract, customers are required to sign a consent form for the use of personal data. If it is necessary to engage a third party to provide services for business purposes, such as CPAs conducting audit procedures or a marketing agency being commissioned to sell a development project, the Company strictly requires the third party to comply with confidentiality obligations and sign an outsourcing confidentiality agreement in accordance with Company regulations. Outsourced service providers are also required to conduct self-assessments and provide relevant supporting documentation to demonstrate compliance with the Company's personal data protection requirements. Necessary follow-up inspections are conducted to ensure continued compliance. Customers' personal data is shared with third parties only with the customers' lawful consent or when required by judicial authorities or other competent authorities through formal and lawful procedures.

In 2025, there were no applications from data subjects to exercise their personal data rights. If such an application is submitted, the applicant is required to complete a "Personal Data Rights Exercise Application Form" in accordance with Company regulations. The application is then reviewed and confirmed by the Personal Data Management Group before being processed.

To promote awareness of personal data protection, Ruentex Development has established an Education and Training Promotion Team responsible for employee training and awareness activities related to personal data protection. The Team identifies applicable legal and contractual requirements, maintains an "Overview of Personal Data Protection Laws and Regulations," and develops training and awareness plans for personal data management. All employees are also required to take an information security examination once a year to ensure that every employee fully understands that maintaining the confidentiality of user data is a fundamental responsibility. Any employee who violates confidentiality obligations will be subject to disciplinary action in accordance with applicable laws and the Company's internal regulations.

Environmental Coexistence

- 4.1 Climate and Environmental Management
- 4.2 Energy and Greenhouse Gas Management
- 4.3 Water Resource Management
- 4.4 Waste Management

Corresponding Material Issues

- Energy and Greenhouse Gas Management
- Waste Management

Annual Actions and Performance

- Completed greenhouse gas inventory for Ruentex Development's consolidated entities in compliance with regulatory requirements.
- Grand Maison Ruentex incorporates Building Energy-Efficiency Rating System (BERS) Level 1 into its building design.
- Ruentex Fuyang and Ruentex CITY PARK obtained Silver-level Green Building certifications. Ruentex LA RIVE GAUCHE obtained Gold-level Green Building certification.
- Published a Biodiversity Policy to strengthen nature and ecosystem conservation efforts.
- Ruentex Materials' cement waste recycling and reuse processing ratio in 2025 was approximately 26%.
- Ruentex Materials achieved carbon reduction of 51,224.6129 tCO₂e in 2025 compared to the base year (2024), with total emissions reduced by 7.93%.
- Ruentex Engineering & Construction installed solar power generation systems at the Yangmei plant to directly supply production and operational electricity.

Policies and Commitments

In response to global warming and the transition toward net-zero emissions, Ruentex Development is committed to low-carbon sustainable construction. We continuously develop carbon reduction technologies across materials, design, manufacturing, and construction, leveraging information and communication technology (ICT) and artificial intelligence (AI) to reduce embodied carbon throughout the building life cycle. We aim to create near-zero carbon buildings that coexist with nature while supporting the growth of our suppliers, progressively advancing the long-term goal of low-carbon sustainable construction. To achieve net-zero emissions by 2050, we will continue to develop innovative construction methods, reduce the use of high-carbon-emission steel during construction, and expand the application of precast construction methods. In addition, starting in 2024, all new buildings will apply for the Green Building Label to further reduce carbon emissions during the operational phase. We also commit that by 2050, all new buildings and existing buildings under management will be near-zero carbon buildings.

To mitigate the environmental impacts of construction and operational activities, we regularly compile data on waste generation and treatment across all operational sites. For the construction industry, appropriate treatment methods are adopted based on waste characteristics, while the recycling and reuse rate is continuously increased. For the department store and service industry, due to its relatively simple operational model, waste mainly consists of general household waste and food waste. We actively encourage employees and customers to sort waste to curb the growth of waste generation.

Through the TCFD Working Group, we continuously track the impacts of climate-related risks and issues on the Company across departments and plan response measures, progressively enhancing our climate change management. Through the implementation of an environmental management system, we establish relevant environmental targets and management plans in compliance with regulatory requirements and review performance against these targets annually. We also continue to strengthen employees' environmental awareness and actions while enhancing coordination mechanisms and collaboration across departments to achieve continuous improvement.



4.1 Climate and Environmental Management

GRI : 2-23 、 201-2

SASB : IF-HB-420a.2. ; IF- RE-140a.4. 、 450a.2. 、 410a.3.

In recent years, governments and companies around the world have responded to the 2050 net-zero emissions goal. Taiwan has also amended and passed the Climate Change Response Act. As regulations on greenhouse gas emissions and information disclosure become increasingly stringent both domestically and internationally, consumers and investors are placing greater emphasis on companies' abilities to address climate change issues. Ruentex Development is highly in tune with trends in climate change and sustainable development. In addition to establishing a TCFD working group to manage risks and opportunities related to climate change, the Sustainability and Product Services group under the Sustainable Development Task Force also includes environmental issues such as energy, water resources, circular economy, and waste management in its operations.

Ruentex Development Environmental Management Policy

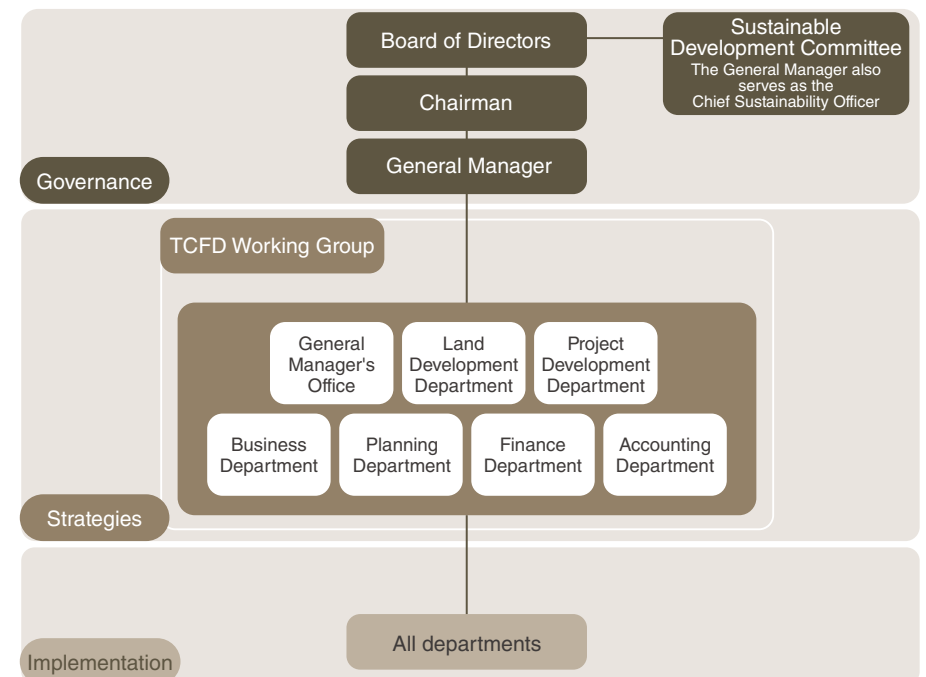
1. Implement ISO 9001 and ISO 14001 management systems.
2. Establish quality and environmental objectives, commit to achieving these objectives, and enable continuous improvement.
3. All engineering activities, products, and services must comply with applicable regulations, ISO management systems, and other requirements.
4. Commit to continuous improvement and pollution prevention in development and construction processes to minimize environmental impact.
5. Incorporate green building considerations into the planning and design process to reduce environmental impact.
6. Continue promoting energy management and effectively implement resource recycling.
7. Educate and enhance all employees' quality, environmental awareness, and capabilities.
8. Establish customer service systems, promote customer satisfaction management, and enhance service philosophy for customer satisfaction.
9. In 2025, Ruentex Development implemented a paperless policy for electronic voucher approval, continuing its efforts toward digital transformation and environmental sustainability. Through process digitalization, the initiative is estimated to reduce paper consumption by approximately 88,652 sheets annually, equivalent to a reduction of approximately 546.096 kg CO₂e in carbon emissions.
10. Ruentex Development has been a pioneer in the industry since 1999, implementing ISO 14001 environmental management systems and obtaining third-party SGS external certification annually. We will also evaluate the introduction of relevant management systems for major environmental issues in the future.

Climate Change Management

Climate Governance

Ruentex Development's Board of Directors oversees climate change-related issues, with the Sustainable Environment and Product Services Group within the Sustainable Development Task Force responsible for identifying significant climate change risks and opportunities, and planning corresponding action plans. The group reports its results to the Sustainable Development Committee periodically. To strengthen climate governance, Ruentex Development established a Sustainable Development Committee in 2024 and appointed a Chief Sustainability Officer in 2026. Each quarter, the Office of the General Manager and the Sustainability Group report on climate-related risk and opportunity assessments, as well as financial impact results, to the Board of Directors and the Audit Committee. Together, they review future plans and response strategies.

Ruentex Development Climate Governance Organizational Structure



For supervising climate-related issues of subsidiaries within the Group, Ruentex Development began holding Group sustainability meetings periodically starting in 2023, with a total of four meetings in 2025. Subsidiaries' sustainable climate governance groups are required to report to the parent company, jointly monitoring the implementation status of related objectives and performance within the Group, thereby ensuring a consistent approach to sustainable climate governance across the Ruentex Development Group.

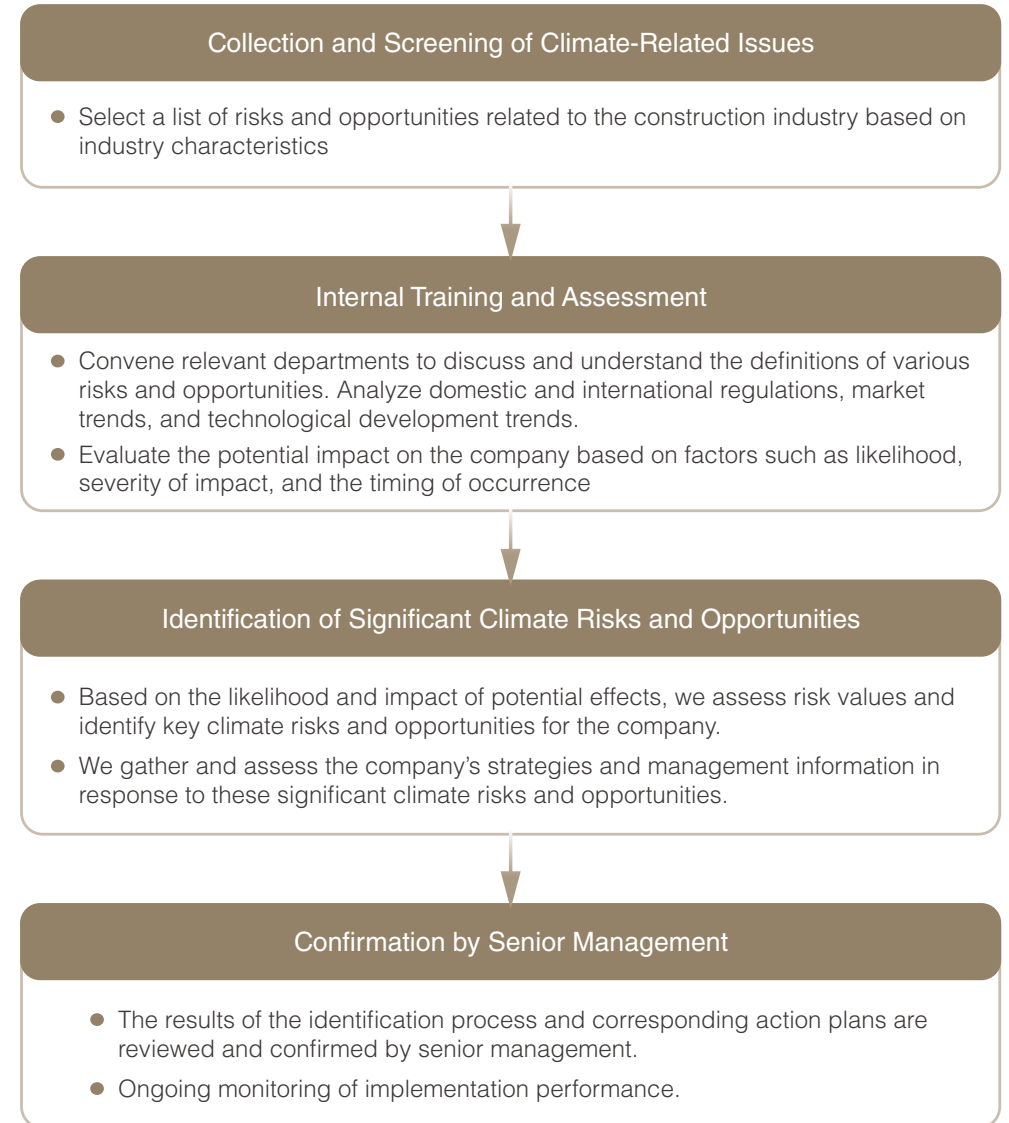
Climate Risk and Opportunity Assessment and Response Strategies

To understand which climate-related issues would affect Ruentex Development, we identified 7 risk items and 5 opportunity items related to the construction industry. Through internal cross-departmental discussions and external consultant consultation, we assessed the risk and opportunity of issues based on impact probability and impact degree. Finally, we proposed relevant management strategies and impact effects for 5 major climate risks and 2 climate opportunities.

List of Climate-Related Issues Relevant to Ruentex Development

Climate-Related Issues				Major Climate Risks and Opportunities
1	Transition Risks	Policy and Regulatory Risks	Strengthening responsibilities for carbon emissions reporting	○
2			Control over existing products and services	○
3		Market Risks	Changes in customer behavior	○
4			Increased costs of raw materials and energy	○
5		Reputation Risks	Stakeholder concerns and negative feedback	
6	Physical Risks	Acute Risks	Increased severity and frequency of extreme weather events	
7		Chronic Risks	Rising average temperatures	○
8	Climate Opportunities	Policy and Regulatory	Government incentive mechanisms	
9		Resource Efficiency	More Efficient Construction	
10		Products and Services	Research and innovation for new products and services	○
11			Responding to changes in consumer preferences	○
12		Market	Development of new markets	

Climate-Related Risk and Opportunity Identification Process



Ruentex Development Major Climate Risk and Opportunity Analysis Results

Significant Climate-Related Issues		Company Impact Explanation	Impact Timeline	Potential Financial Impact	Existing Results	Response Strategies
Transition Risks	Policy and Regulatory	Strengthening responsibilities for carbon emissions reporting				
		Ruentex Development is subject to the Financial Supervisory Commission's "Sustainable Development Roadmap for Listed Companies" regulations, requiring completion of greenhouse gas inventory, verification, and information reporting for the Group's parent company and subsidiaries within specified timeframes, increasing personnel and related expense expenditures.	Long-term	The GHG inventory and verification costs will increase operational expenses.	This year, Ruentex Development and all its subsidiaries have completed the GHG inventory.	Based on the sustainable development roadmap, scheduling for greenhouse gas inventory of all Group subsidiaries has been completed, with greenhouse gas inventory of all subsidiaries completed ahead of schedule in 2024. Through gradually accumulating data analysis, more comprehensive greenhouse gas management mechanisms will be established.
	Market	Control over existing products and services				
		In response to changes or stricter regulations related to energy-saving or low-carbon building standards, Ruentex Development will allocate more resources to energy-saving measures, smart appliances, and low-carbon building designs. This may also lead to an increase in waste recycling and processing costs.	Long-term	More resources will need to be invested in product design or back-end processing, leading to increased operational costs.	- Ruentex Development's existing construction projects and buildings have already incorporated energy-saving, high-efficiency equipment and low-carbon construction methods. - For further details, see Chapter 3.	In accordance with relevant regulations or customer expectations, building design will continue to be optimized, with all future construction projects applying for green building certification.
	Market	Changes in customer behavior				
		The increasing awareness of climate change may shift customer preferences toward products or services. If a product does not meet customer expectations or demands, it could negatively impact sales, market share, and the willingness of customers to lease office buildings.	Long-term	Failure to meet customer expectations may reduce their willingness to purchase, leading to a decline in revenue.	- Ruentex Development's existing construction projects and buildings have already incorporated energy-saving, high-efficiency equipment and low-carbon construction methods. - To adapt to the future electric vehicle (EV) development trend, all projects since 2021 have been equipped with EV charging infrastructure, reducing the cost of installing charging stations in communities. This may encourage higher future EV adoption rates among residents, contributing to national net-zero goals.	Understanding future lifestyle transformation trends and continuing to optimize building designs in line with customer expectations, all future construction projects will apply for Green Building Label.
		Increased costs of raw materials and energy				
		Due to the global net-zero emission trend, rising energy costs and environmental management fees are likely, which may increase the cost of raw material transportation. Additionally, extreme weather events could disrupt supply chains or cause material shortages, leading to higher expenses for Ruentex Development in operating malls and constructing buildings.	Long-term	The rise in raw material and energy costs increases operating expenses.	Some construction projects have already incorporated the pre-cast construction method design and implementation, with future expansion of pre-cast construction method usage ratios to be evaluated on a case-by-case basis.	- Developing low-carbon construction methods, increasing pre-cast construction scope, effectively reducing carbon emissions from raw material usage and reducing waste, dust, and noise pollution. - Mall operations are continuously incorporating renewable energy, energy-saving lighting, and optimized energy management systems.

Significant Climate-Related Issues		Company Impact Explanation	Impact Timeline	Potential Financial Impact	Existing Results	Response Strategies
Physical Risks	Chronic	Rising average temperatures				
		Rising temperatures may pose heat hazards to construction workers, potentially reducing work efficiency, causing project delays, and increasing electricity consumption for mall operations.	Short-term	Prolonged construction and increased electricity consumption in malls may lead to higher operating costs.	Some construction projects have already incorporated the pre-cast construction method design and implementation, which can significantly reduce construction schedules compared to traditional methods.	- By using precast construction methods, the project can reduce on-site construction time for workers. - When temperatures exceed 35° C, construction will be temporarily halted, and shade structures and cooling equipment will be set up to mitigate heat hazards for workers. - Mall operations are continuously incorporating renewable energy, energy-saving lighting, and optimized energy management systems.
Climate Opportunities	Products and Services	Research and innovation for new products and services				
		In recent years, Ruentex Development has focused on new carbon-reduction construction methods and low-carbon building materials as the primary direction of future research. It is expected that these efforts will reduce carbon emissions during the construction phase and enhance customer preference and the company's reputation.	Long-term	Low-carbon products gaining customer favor increase revenue; an improved company reputation can enhance investors' willingness to invest.	- NewRC construction methods have been developed to reduce high-carbon building materials such as steel structures. - All company construction projects adopt NUL methods or self-developed insulating mortar to enhance building envelope energy efficiency.	- Continue developing pre-cast methods to replace high-carbon steel structural building materials. - Construction of a expanded glass granules production plant and development of new thermal. - Strengthen building design capabilities and enhance Ruentex Development's advantages
		Responding to changes in consumer preferences				
		As consumer awareness of climate change increases, demand for more efficient, environmentally friendly, and energy-saving green buildings is expected to rise. Ruentex Development, with green building as the core of its project planning, proactively designs the possibility of new energy use for consumers, reducing future energy costs during the operational phase.	Short-term	Energy-efficient buildings reduce energy consumption, lowering operational costs and increasing revenue due to customer preference.	- Ruentex Development's existing construction projects and buildings have already incorporated energy-saving, high-efficiency equipment and low-carbon construction methods. - To adapt to the future electric vehicle (EV) development trend, all projects since 2021 have been equipped with EV charging infrastructure, reducing the cost of installing charging stations in communities. This may encourage higher future EV adoption rates among residents, contributing to national net-zero goals.	Understanding future lifestyle transformation trends and continuing to optimize building designs in line with customer expectations, all future construction projects will apply for green building certification.

4.2 Energy and Greenhouse Gas Management

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

In response to global warming and net-zero carbon emissions, Ruentex Development aims for low-carbon sustainable construction, continuously developing carbon reduction technologies from materials, design, manufacturing, and construction aspects. By leveraging communication technology and artificial intelligence, we approach building embodied carbon reduction from a full lifecycle perspective, creating near-zero carbon buildings that coexist with nature, and leading suppliers to grow together, gradually implementing the long-term goal of low-carbon sustainable construction engineering. In 2024, the greenhouse gas inventory for Ruentex Development's consolidated entities has been completed to achieve Ruentex Development's goals of information completeness and management of greenhouse gas emissions. To achieve net-zero carbon emissions by 2050, Ruentex follows the path of sustainable development for listed companies, actively exploring and developing energy-saving and carbon-reduction possibilities in both the manufacturing process and the operational phases of its projects. Including research on how to reduce the use of steel structures and rebar, expanding the application of precast construction methods, and developing and using mortar that reduces thermal conductivity. Additionally, starting in 2024, all new buildings will apply for green building certification to further reduce carbon emissions during the operational phase, working towards reduction goals.

This year, Ruentex Development conducted a greenhouse gas inventory in accordance with GHG Protocol guidelines and passed third-party verification. Group subsidiaries (Runtex Materials, Ruentex Interior Design Inc., and Ruentex Engineering & Construction) also independently conducted greenhouse gas inventories and passed external verification. In the future, we will perform an annual greenhouse gas inventory for the entire group. The more detailed the inventory, the better we can monitor the group's greenhouse gas emissions. Due to the expansion of organizational boundaries in this year's inventory, the Group's greenhouse gas reduction targets have been readjusted. For the construction industry, using 2024 as the baseline year, the target is to reduce greenhouse gas emissions by 7% (actually 7.56%) in 2025 and by 11% in 2030. For the department store and service industry, using 2024 as the baseline year, the target is to reduce GHG emission intensity by 5% by 2030 (tons CO₂e/million NT\$ revenue). Corresponding actions will be proposed for areas where the Group needs strengthening, contributing to sustainable living.

Ruentex Development has completed the greenhouse gas inventory this year (including consolidated financial report subsidiaries). In 2025, Ruentex Development Group's total greenhouse gas emissions amounted to 622,323.0402 metric tons of CO₂e, with scope 1 emissions accounting for 552,265.27 metric tons of CO₂e (88.74%) and scope 2 emissions totaling 70,057.77 metric tons of CO₂e (11.26%). For detailed greenhouse gas inventory results, please refer to the table below and [Ruentex Materials 2025 Sustainability Report](#), [Ruentex Interior Design Inc. 2025 Sustainability Report](#), and [Ruentex Engineering & Construction Co., Ltd. 2025 Sustainability Report](#).

According to the inventory results, Ruentex Development Group is primarily characterized by Scope 1 direct emissions, as subsidiary Ruentex Materials' factory operations require large amounts of fuel to maintain boiler operations, resulting in a large proportion of direct greenhouse gas emissions. To

reduce greenhouse gas emissions generated from operations, we will develop relevant strategies for the fuels used in operations, such as switching to low-carbon fuels and improving equipment efficiency, to continuously optimize low-carbon processes. Other construction industry sites and department store and service industry sites are primarily characterized by greenhouse gas emissions from purchased electricity. In addition to strengthening employees' energy conservation concepts, we have also planned to introduce energy management systems at various sites and increase the proportion of renewable energy use to reduce greenhouse gas emissions from purchased electricity.

Ruentex Development Group 2025 Inventory Coverage Sites

Company	Operation Sites
Ruentex Development	Zhonglun Building (including Ruentex Innovative Development, Ruentex Security, Ruentex Maintenance), MEGA PX MART Zhonglun Store, Sanchong Reception Center, Botanic Garden Villa Reception Center, Ruentex CITYPARK Reception Center, GRAND MAISON RUENTEX Reception Center
Ruentex Innovative Development	Ruentex Yucheng Office Building
Ruentex Materials	Taipei Office, Taoyuan Business Office, Yilan Dongshan Cement Plant, RT-MIX Dongshan Plant, RT-MIX Ligang Plant, RT-MIX Yangmei Plant
Ruentex Interior Design	Ruentex Interior Design Zhonglun Building Office
Ruentex Engineering & Construction	Headquarters Office Building, Yangmei Pre-cast Plant, Construction Sites Under Construction
Ruentex Xu-Zhan	CITYLINK Nangang Store, Nangang Station Building
Ruentex Bai-Yi	CITYLINK Songshan No.1 Store, Songshan Station Building
Ruentex Construction	CITYLINK Songshan No.2 Store, CITYLINK Neihs Store, CITYLINK Sanchong Store, Ruentex Daikanyama 139, TSUTAYA BOOKSTORE (Songshan Store, Neihs Store, Nangang Store, Kaohsiung Dali Store)
Ruenfu	Ruenfu Tamsui Residential Complex for the Elderly

Note: CITYLINK Sanchong Store opened in late December 2025.

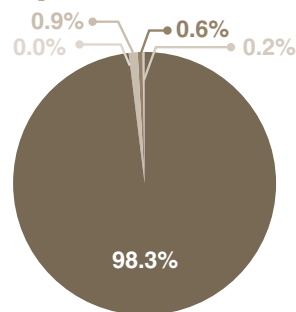
Ruentex Development Group Greenhouse Gas Emissions

Type of Operations	Operation Sites	Scope 1 Emissions (ton CO ₂ e)		Scope 2 Emissions (ton CO ₂ e)		Total Emissions (ton CO ₂ e)		Emission Intensity (ton CO ₂ e /NT\$ million revenue)	
		2024	2025	2024	2025	2024	2025	2024	2025
Construction Industry	Ruentex Development (including Ruentex Security, Ruentex Maintenance)	476.0831	467.7999	3,475.8336	3,020.6449	3,951.9167	3,488.4448	0.5136	0.3500
	Ruentex Innovative Development	—	262.8806	—	1,024.1702	—	1,287.0508	—	4.1477
	Ruentex Materials	594,320.0819	547,369.0596	51,782.1514	47,508.5608	646,102.2333	594,877.6204	138.2353	124.8218
	Ruentex Interior Design	2.4185	2.5007	60.8639	54.5516	63.2824	57.0523	0.0316	0.0231
	Ruentex Engineering & Construction	729.7903	1,163.1500	3,966.5732	4,460.6020	4,696.3635	5,623.7520	0.2372	0.2256
Department Store and Service Industry	Ruentex Xu-Zhan	1,374.4787	1,890.9594	8,095.4209	7,440.9683	9,469.8996	9,331.9277	8.0927	7.8887
	Ruentex Bai-Yi	756.9425	749.0939	4,870.4463	4,619.0835	5,627.3888	5,368.1774	6.9031	6.3591
	Ruentex Construction	156.5828	252.5431	1,319.8924	1,530.3946	1,476.4752	1,782.9377	1.0356	4.9346
	Ruenfu	91.3695	107.2855	441.7513	398.7916	533.1208	506.0771	9.1429	8.5684
Group Total		597,907.7473	552,265.2727	74,012.9330	70,057.7675	671,920.6803	622,323.0402	17.8488	13.8658

Note: Electricity usage statistics for Ruentex Development, Ruentex Xu-Zhan, Ruentex Bai-Yi, and Ruentex Construction include private electricity usage and shared public area electricity allocations, excluding parking areas and shared station portions borne by Taiwan Railways. For Ruentex Construction, which operates in both the construction and retail sectors, its primary emissions and energy use come from retail locations, and are therefore recorded under the Department Store and Service Industry.

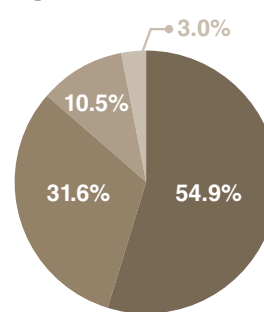
Ruentex Development Group 2025 Greenhouse Gas Emissions

Construction Industry

Unit: ton CO₂e

Ruentex Materials	594,877.6204	98.3%
Ruentex Development (including Ruentex Security and Ruentex Maintenance)	3,488.4488	0.6%
Ruentex Innovative Development	1,287.0508	0.2%
Ruentex Engineering & Construction	5,623.7520	0.9%
Ruentex Interior Design	57.0523	0.0%

Department Store and Service Industry

Unit: ton CO₂e

Ruentex Xu-Zhan	9,331.9277	54.9%
Ruentex Bai-Yi	5,368.1774	31.6%
Ruentex Construction	1,782.9377	10.5%
Ruenfu	506.0771	3.0%

Ruentex Development Group has reviewed the energy usage at each of its operational sites. Among the construction companies, the largest proportion of energy use comes from coal. Ruentex Materials has the highest electricity intensity and energy intensity, with figures of 21,372.05 kWh per NT\$ million in revenue and 595.66 GJ per NT\$ million in revenue, respectively. Department store and service industry shopping centers also use electricity as their main source, with a total electricity intensity of 12,239.26 kWh/NT\$ million in revenue and a total energy intensity of 44.46 GJ/NT\$ million in revenue. We will continue to improve energy management by gradually transitioning to low-carbon fuels in our factories and optimizing related equipment to enhance energy efficiency. Future building designs will focus on improving building energy efficiency while increasing the proportion of green building materials used. Department store and service industry targets to reduce greenhouse gas emissions by 5% by 2030 (tons CO₂e/million NT\$ revenue).

Ruentex Development Group 2025 Energy Usage

Type of Operations	Company	Energy Type	Energy Usage (Unit: GJ)		Total Energy Usage by Company (Unit: GJ)		2025 Energy Usage Proportion
			2024	2025	2024	2025	
Construction Industry	Ruentex Development (Including Ruentex Security, Ruentex Maintenance)	Purchased Electricity	26,398.74	23,273.34	27,117.05	23,484.36	0.77%
		Diesel	57.99	7.81			—%
		Gasoline	247.10	202.82			0.01%
		Natural Gas	413.22	0.39			—%
	Ruentex Innovative Development	Purchased Electricity	—	7,891.24	—	8,085.46	0.26%
		Diesel	—	194.22			0.01%
		Gasoline	—	—			—%
		Natural Gas	—	—			—%
	Ruentex Materials	Purchased Electricity	377,349.69	366,499.59	2,954,138.67	2,838,800.49	12.11%
		Diesel	9,843.74	9,894.27			0.33%
		Gasoline	3,500.72	89.00			—%
		Heavy Oil	51,474.48	75,515.92			2.49%
		Coal	2,445,311.73	2,315,256.18			76.48%
		Liquefied Petroleum Gas	66,644.27	71,540.12			2.36%
		Natural Gas	14.05	5.40			—%

Type of Operations	Company	Energy Type	Energy Usage (Unit: GJ)		Total Energy Usage by Company (Unit: GJ)		2025 Energy Usage Proportion
			2024	2025	2024	2025	
Construction Industry	Ruentex Interior Design	Purchased Electricity	443.54	464.37	476.92	496.87	0.02%
		Gasoline	33.34	32.35			—%
		Natural Gas	0.04	0.15			—%
	Ruentex Engineering & Construction	Purchased Electricity	30,142.92	33,861.42	38,305.15	47,776.56	1.12%
		Diesel	2,623.73	5,128.90			0.17%
		Gasoline	1,068.83	4,508.24			0.15%
		Fuel Oil	4,338.08	3,275.57			0.11%
		Natural Gas	114.93	46.76			—%
		Liquefied Petroleum Gas	16.67	19.13			—%
		Renewable energy	—	936.55			—%
Construction Industry Subtotal	Purchased Electricity	434,334.89	431,989.97			14.27%	
	Diesel	12,525.47	15,225.20			0.50%	
	Gasoline	4,849.99	4,832.41			0.16%	
	Heavy Oil	51,474.48	75,515.92			2.49%	
	Coal	2,445,311.73	2,315,256.18			76.48%	
	Natural Gas	542.24	52.7			—%	
	Liquefied Petroleum Gas	66,660.94	71,559.25			2.36%	
	Fuel Oil	4,338.08	3,275.57			0.11%	
	Renewable energy	—	936.55			0.03%	

Type of Operations	Company	Energy Type	Energy Usage (Unit: GJ)		Total Energy Usage by Company (Unit: GJ)		2025 Energy Usage Proportion
			2024	2025	2024	2025	
Department Store and Service Industry	Ruentex Xu-Zhan	Purchased Electricity	61,484.21	57,332.74			1.89%
		Diesel	79.55	—	61,563.76	57,332.74	—%
		Renewable energy	—	—			—%
	Ruentex Bai-Yi	Purchased Electricity	36,990.73	35,590.08			1.18%
		Diesel	108.48	—	37,099.21	35,590.09	—%
	Ruentex Construction	Purchased Electricity	10,024.50	11,791.71			0.39%
		Diesel	—	—	10,054.28	11,818.88	—%
		Butane	29.78	27.17			—%
	Ruenfu	Purchased Electricity	3,355.07	3,072.68			0.10%
		Diesel	272.95	294.48			0.01%
		Gasoline	51.10	38.50	4,162.76	4,062.05	—%
		Liquefied Petroleum Gas	483.63	656.38			0.02%
Department Store and Service Industry Subtotal		Purchased Electricity	111,854.51	107,787.22			3.56%
		Diesel	460.97	294.48			0.01%
		Gasoline	51.10	38.50			—%
		Butane	29.78	27.17			—%
		Liquefied Petroleum Gas	483.63	656.38			0.02%
		Renewable energy	—	—			—%
Total	Non-Renewable Energy	Purchased Electricity	546,189.40	539,777.19			17.83%
		Diesel	12,986.44	15,519.68			0.51%
		Gasoline	4,901.09	4,870.91			0.16%

Type of Operations	Company	Energy Type	Energy Usage (Unit: GJ)		Total Energy Usage by Company (Unit: GJ)		2025 Energy Usage Proportion
			2024	2025	2024	2025	
Total	Non-Renewable Energy	Heavy Oil	51,474.48	75,515.92			2.49%
		Coal	2,445,311.73	2,315,256.18			76.48%
		Natural Gas	542.24	52.70			—%
		Liquefied Petroleum Gas	67,144.57	72,215.63			2.39%
		Butane	29.78	27.17			—%
		Fuel Oil	4,338.08	3,275.57			0.11%
	Renewable energy	Renewable energy	—	936.55			0.03%
Total			3,132,917.81	3,027,447.50			100.00%

Note 1: The electricity usage statistics for the operational sites of Ruentex Development, Ruentex Xu-Zhan, Ruentex Bai-Yi, and Ruentex Construction include both private electricity usage and shared electricity in common areas, excluding the parking lots and parts shared with Taiwan Railways' stations. For Ruentex Construction, which operates in both the construction and retail sectors, its primary emissions and energy use come from retail locations, and are therefore recorded under the retail services sector.

Note 2: Purchased electricity statistics include private electricity usage and shared public area electricity allocations.

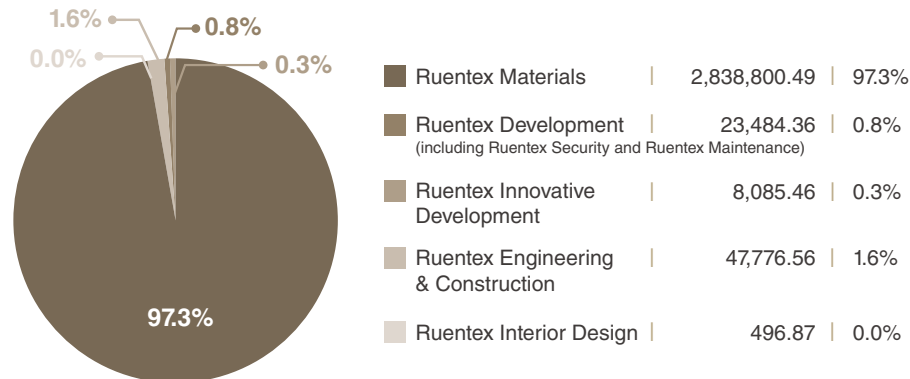
Note 3: 1 kWh is approximately 0.0036 Gigajoules (GJ).

Note 4: The usage percentage refers to the proportion of that specific energy type's usage (in GJ) relative to the total energy usage (in GJ) across the entire group (i.e., regardless of business sector).

Ruentex Development Group 2025 Energy Usage

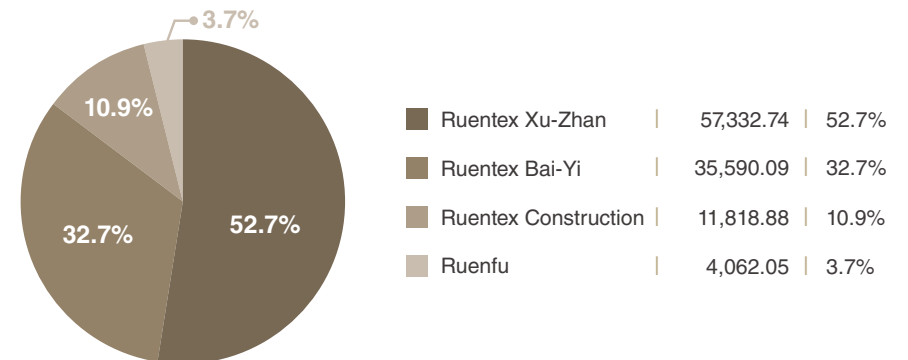
Construction Industry

Unit: GJ



Department Store and Service Industry

Unit: GJ

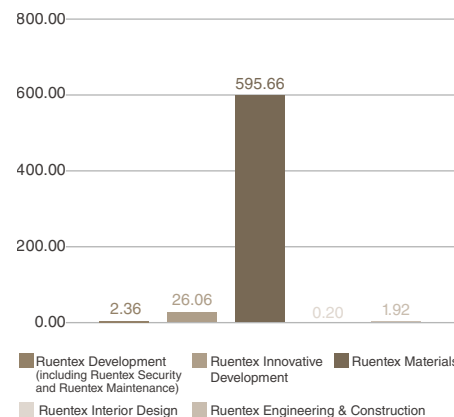


Ruentex Development Group 2025 Energy Intensity and Electricity Intensity

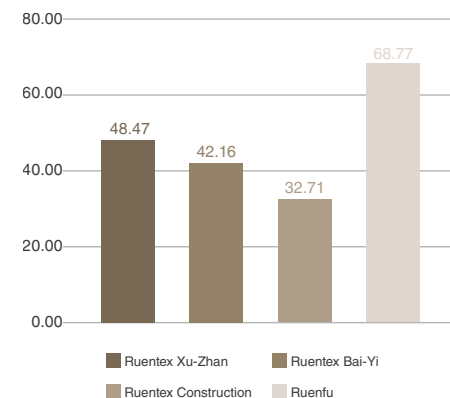
Type of Operations	Company	Energy Intensity (GJ/million revenue)		Electricity Intensity (kWh/million revenue)	
		Includes energy usage from purchased electricity, renewable energy, diesel, and gasoline		Includes purchased electricity and renewable energy usage	
		2024	2025	2024	2025
Construction Industry	Ruentex Development (Including Ruentex Security, Ruentex Maintenance)	3.52	2.36	953.07	649.02
	Ruentex Innovative Development	-	26.06	-	7,067.44
	Ruentex Materials	632.05	595.66	22,426.38	21,372.05
	Ruentex Interior Design	0.24	0.20	61.45	52.37
	Ruentex Engineering & Construction	1.93	1.92	422.83	387.95
Department Store and Service Industry	Ruentex Xu-Zhan	52.61	48.47	14,595.24	13,469.34
	Ruentex Bai-Yi	45.38	42.16	12,604.61	11,716.79
	Ruentex Construction	7.05	32.71	1,953.04	9,069.96
	Ruenfu	71.39	68.77	15,982.93	14,458.12

Ruentex Development Group 2025 Energy Intensity

Construction Industry

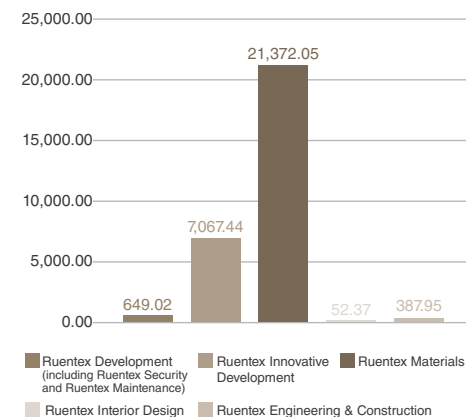


Department Store and Service Industry

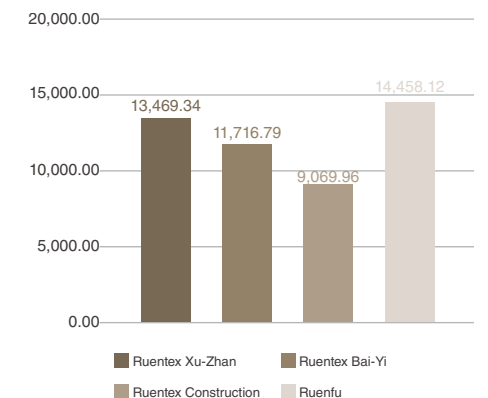


Ruentex Development Group 2025 Electricity Intensity

Construction Industry



Department Store and Service Industry



Currently, electricity consumption at Ruentex Development's operational sites, primarily office buildings and shopping malls, is the main source of energy use and greenhouse gas emissions. Therefore, energy conservation at operational sites is an important management strategy for the Company.

MEGA PX MART Zhonglun Store reduced lighting hours in certain areas, raised indoor temperatures, and reduced the operating hours of escalators, freight elevators, and certain computer systems to lower greenhouse gas emissions.

CITYLINK will evaluate the energy efficiency of its air-conditioning systems, chilled-water systems, and cooling towers and optimize the energy performance of these major systems to achieve its carbon reduction targets. Ruentex Development conducted a preliminary assessment of opportunities to improve air-conditioning systems and energy efficiency in certain office buildings. The assessment was completed in 2025, with improvements scheduled to begin in 2026. Through more effective management of energy use across its operational sites, the Company aims to further reduce greenhouse gas emissions and mitigate negative environmental impacts.

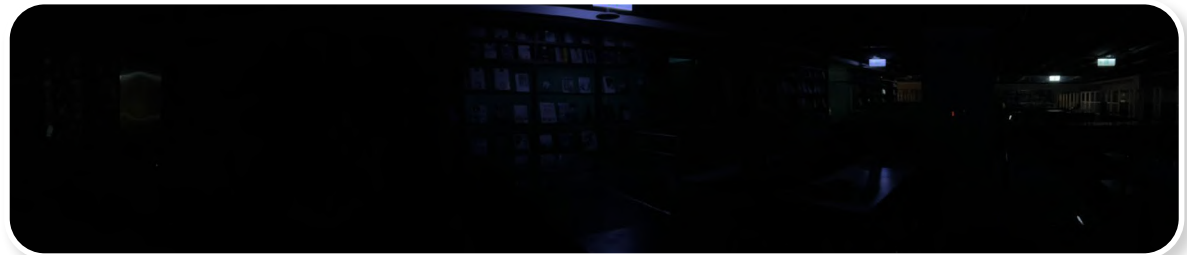
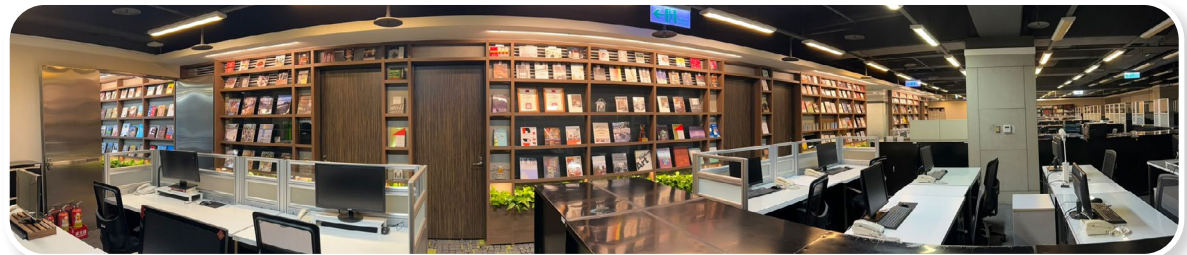
Subsidiary Ruentex Engineering & Construction actively promotes renewable energy as one of its key strategies for reducing greenhouse gas emissions. A solar power generation system has been installed at the Yangmei plant to directly supply electricity for production and operations, thereby reducing reliance on fossil fuels. Phase I was completed in 2025, with annual electricity generation of up to 1.08 million kWh and carbon emissions reductions of approximately 500 metric tons of CO₂e. Phases II and III are still in the planning stage and are expected to be completed by 2029. Going forward, the Company will continue to evaluate suitable installation sites and expand the application of renewable energy in alignment with government renewable energy policies, fulfilling its commitment to environmental protection.

Ruentex Development Once Again Supports Earth Hour 2026: Together Greener

For the second consecutive year, Ruentex Development is supporting Earth Hour, a globally recognized sustainability initiative. The Company has called on its subsidiaries and business partners to join the campaign by switching off non-essential lighting in office areas and public spaces from 8:30 p.m. to 9:30 p.m., March 28, taking concrete action to conserve energy, reduce carbon emissions, and help cool the planet.

Looking back at 2025, Ruentex Group piloted its first lights-out initiative at its headquarters. With the active participation of employees, energy-saving awareness was successfully translated into concrete action. Building on the positive results of last year, Ruentex Development, Ruentex Innovative Development, Ruentex Construction, Ruentex Xu-Zhan, and Ruentex Bai-Yi have all registered to participate in Earth Hour 2026. This year, the initiative has been further expanded to invite tenant partners at the Ruentex Songshan Station Building, Ruentex Nangang Station Building, and Ruentex Yucheng Office Building to take part. Together, they are taking collective action to build a more sustainable future.

Note: According to statistics released by the event organizer, Earth Hour activities across Taiwan saved nearly 298,000 kW of electricity in 2025, equivalent to a reduction of approximately 147,510 kilograms of carbon emissions. This marked a record high and significantly increased awareness and engagement in climate action among businesses and the general public.



4.3 Water Resource Management GRI : 303-1、303-2、303-3、303-4、303-5

With the impact of climate change, global rainfall patterns have shifted. In recent years, the frequency of rainfall in Taiwan has decreased, while its intensity has increased. This uneven distribution of precipitation has made water resource management more challenging. Ruentex Development's main operational sites and activities, including office operations, shopping mall services, and construction site operations, all depend on water resources. Mainly concentrated in the Greater Taipei area, water sources come from Taipei Water Department and Taiwan Water Corporation, with intake points located at Xindian River and Dahan River, not from water-stressed areas.

Ruentex Development Group Water Usage in the past two years

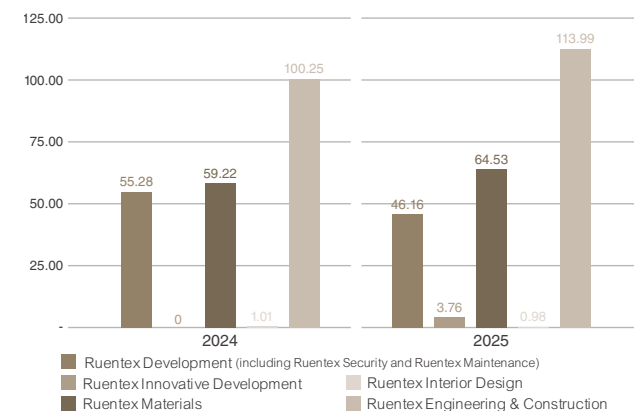
Type of Operations	Company	Total Water Withdrawal (million liters)		Total Water Discharge (million liters)		Total Water Consumption (million liters)	
		2024	2025	2024	2025	2024	2025
Construction Industry	Ruentex Development (Including Ruentex Security, Ruentex Maintenance)	55.28	46.16	55.28	46.16	—	—
	Ruentex Innovative Development	—	3.76	—	3.76	—	—
	Ruentex Materials	59.22	64.53	4.69	6.14	54.53	58.39
	Ruentex Interior Design	1.01	0.98	1.01	0.98	—	—
	Ruentex Engineering & Construction	100.25	113.99	81.16	88.21	19.08	25.77
Department Store and Service Industry	Ruentex Xu-Zhan	219.84	241.74	219.84	241.74	—	—
	Ruentex Bai-Yi	163.96	169.99	163.96	169.99	—	—
	Ruentex Construction	58.89	51.91	58.89	51.91	—	—
	Ruenfu	13.26	15.02	13.26	15.02	—	—
Total		671.69	708.08	598.08	623.92	73.61	84.16

Note 1: The water usage statistics for Ruentex Development, Ruentex Xu-Zhan, Ruentex Bai-Yi, and Ruentex Construction at various operation sites exclude parking areas and shared parts of the station under the responsibility of Taiwan Railways. For Ruentex Construction, since the main source of water data comes from the department store sites, the water usage data is recorded under the Department Store and Service industry.

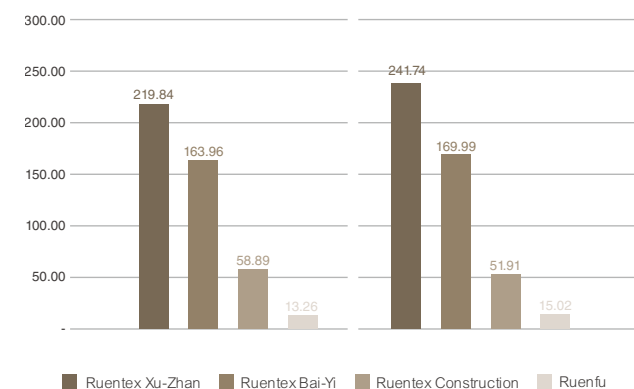
Note 2: Total Water Consumption = Total Water Withdrawal - Total Water Discharge. Most sites are office buildings that do not engage in production activities that consume water, and only generate domestic wastewater. Therefore, the total withdrawal is regarded as the total discharge.

Ruentex Development Group Water Resource Usage in the past two years

Construction Industry



Department Store and Service Industry



Ruentex Development Group Water Intensity in the past two years

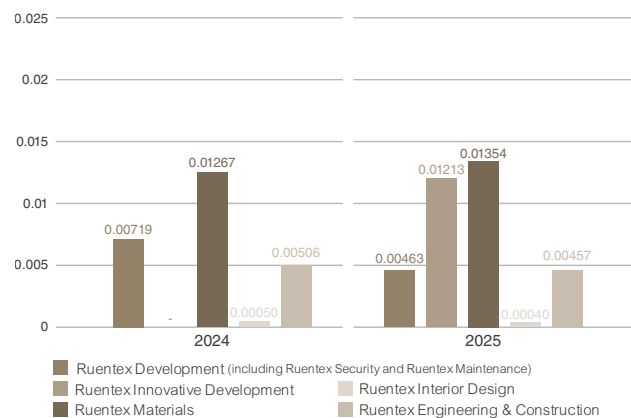
Type of Operations	Company	Water Intensity (million liters / NT\$ million revenue)	
		2024	2025
Construction Industry	Ruentex Development (Including Ruentex Security, Ruentex Maintenance)	0.00719	0.00463
	Ruentex Innovative Development	—	0.01213
	Ruentex Materials	0.01267	0.01354
	Ruentex Interior Design	0.00050	0.00040
	Ruentex Engineering & Construction	0.00506	0.00457
Department Store and Service Industry	Ruentex Xu-Zhan	0.18787	0.20435
	Ruentex Bai-Yi	0.20113	0.20137
	Ruentex Construction	0.04130	0.14366
	Ruenfu	0.22732	0.25436

All wastewater generated by Ruentex Development is disposed of in accordance with local regulatory requirements. Water resources used in office areas are general domestic wastewater, directly discharged into the sewerage system; wastewater from shopping mall dining establishments undergoes 100% grease interception treatment before being discharged into the sewerage system; construction site engineering wastewater is treated according to the "Construction Site Runoff Wastewater Pollution Reduction Plan" approved by the Environmental Protection Bureau, processed through sedimentation ponds for sand settling, tested to meet discharge water standards, and then discharged to designated drainage points outside the construction area to ensure wastewater does not harm the local environment.

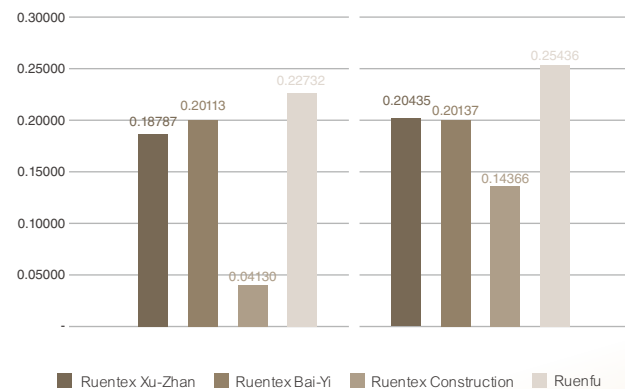
To reduce water resource waste, all equipment in Ruentex Development's office areas and department store shopping centers uses 100% water-saving certified devices, with comprehensive phased replacement with sensor-activated faucets. All toilet facilities in construction projects use models certified with Taiwan's water-saving certification, achieving 100% usage rate in 2025 construction projects. Some malls are equipped with rainwater and air-conditioning water recycling systems, using the recycled water for irrigation of plants. Ruentex Materials contributed to water recycling efforts in 2025, with a total of 5,054.71 m³ of water recycled, achieving a reuse rate of 98.82%.

Ruentex Development Group Water Intensity in the past years

Construction Industry



Department Store and Service Industry



Ruentex Engineering & Construction Co., Ltd. adopted high-pressure washers for equipment cleaning in 2024, increasing pressure while reducing water volume. Compared to the previous cleaning of mixing equipment with 1-inch water pipes, using 5hp high-pressure water guns can save approximately 7.92 cubic meters of water daily.

Going forward, Ruentex Engineering & Construction will continue to strengthen water conservation strategies at its precast plants by promoting rainwater harvesting systems and water recycling and reuse mechanisms. These efforts will enhance water use efficiency, reduce reliance on natural water sources, and further advance the goals of energy conservation, carbon reduction, and sustainable water resource management, creating greater value for the sustainable development of the construction industry.

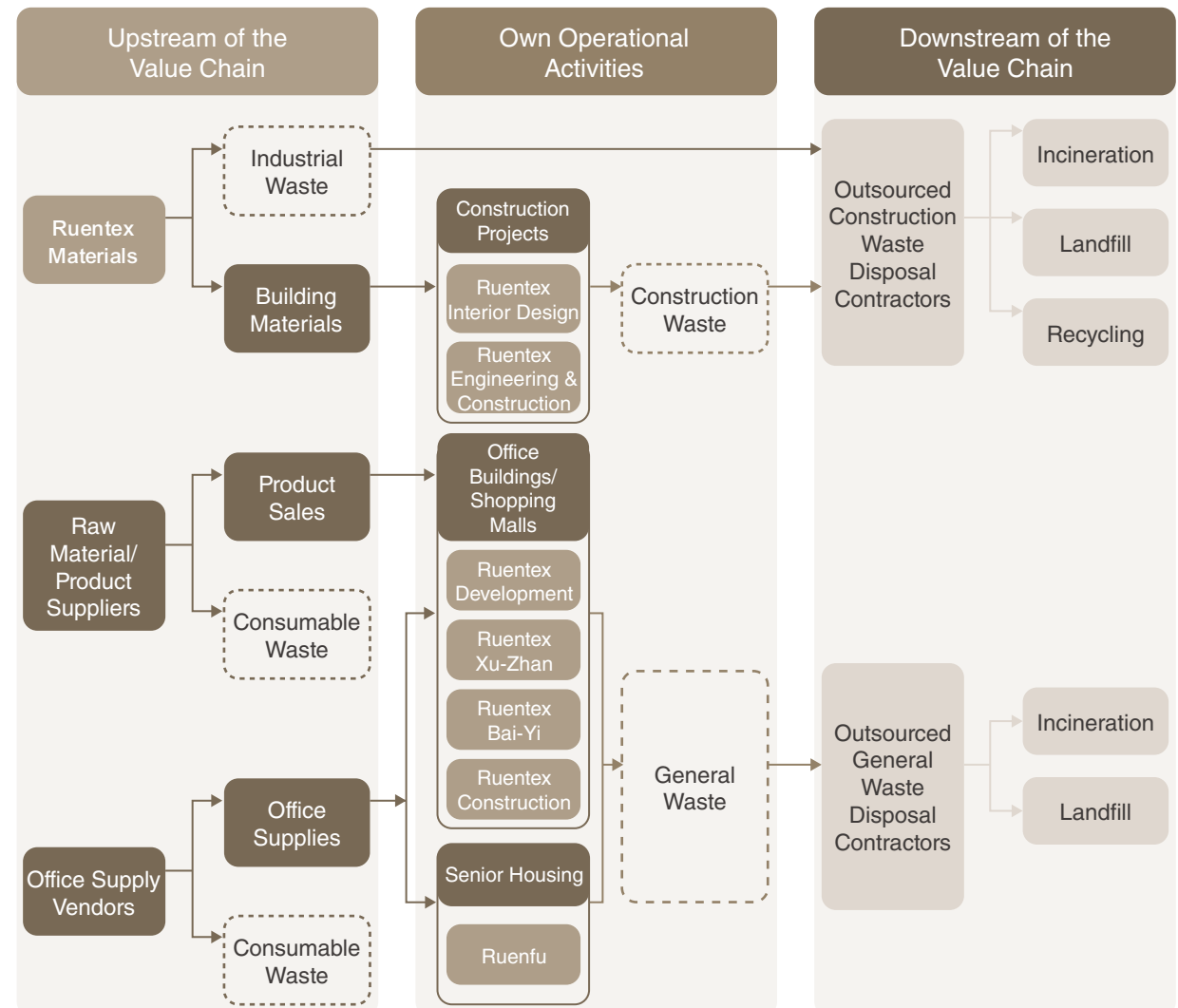
4.4 Waste Management GRI : 306-1 、 306-3 、 306-4 、 306-5

According to the operational modes of different industries, various types of waste are generated. Ruentex Development's operations produce general domestic waste from office buildings and malls, as well as industrial construction waste from construction sites. Construction waste includes materials generated during the building and demolition of structures, such as concrete, bricks, wood, rebar, and other construction materials like lime, sand, and cement. The large amount of waste not only occupies land resources, but the wastewater and air pollution generated during disposal can also negatively impact the environment. Additionally, handling and transporting construction waste consumes significant energy and resources, with associated costs potentially being passed on to the cost of the building, indirectly affecting consumer purchasing decisions.

All waste generated by the company's operations is outsourced to qualified contractors for disposal. Industrial waste is handled in accordance with the Environmental Protection Agency's (EPA) "Industrial Waste Disposal Plan Review and Management Measures," requiring the submission of an industrial waste disposal plan and the declaration of waste disposal and the tracking of surplus soil and gravel from construction projects.

To effectively manage waste and set related reduction targets, we have consolidated the waste generated and processed at all business locations. In 2025, the total amount of waste generated was 35,361.36 metric tons. For construction sites within the construction industry, the amount of waste generated varies depending on the construction methods used, requiring different disposal methods. We continuously strive to recycle and reuse as much waste as possible to minimize its negative environmental impact. For department store and service industry locations, due to their simpler operational model with mainly general household waste and food waste, we will actively promote waste classification systems and strengthen waste sorting management among employees and customers to effectively manage waste generation growth.

Waste management systems and process diagrams



Waste Generation Statistics at Each Operational Site in the past two years

Type of Operations	Company	Waste Type	Waste Generation (Metric Tons)	
			2024	2025
Construction Industry	Ruentex Development (Including Ruentex Security, Ruentex Maintenance)	Non-Hazardous Waste	144.98	300.30
		Hazardous Waste	—	—
	Ruentex Innovative Development	Non-Hazardous Waste	—	16.63
		Hazardous Waste	—	—
	Ruentex Materials	Non-Hazardous Waste	1,208.69	1,266.24
		Hazardous Waste	—	—
	Ruentex Interior Design	Non-Hazardous Waste	1,101.64	2,136.49
		Hazardous Waste	—	—
	Ruentex Engineering & Construction	Non-Hazardous Waste	28,350.00	29,444.00
		Hazardous Waste	—	—
	Total	Non-Hazardous Waste	30,805.31	33,163.66
		Hazardous Waste	—	—

Type of Operations	Company	Waste Type	Waste Generation (Metric Tons)	
			2024	2025
Department Store and Service Industry	Ruentex Xu-Zhan	General waste	1,123.29	1,093.47
		Food Waste	148.20	212.99
	Ruentex Bai-Yi	General waste	632.70	585.19
		Food Waste	4.81	4.91
	Ruentex Construction	General waste	160.45	170.89
		Food Waste	9.19	10.26
	Ruenfu	General waste	114.00	84.00
		Food Waste	72.00	36.00
	Total	General waste	2,030.44	1,933.55
		Food Waste	234.21	264.15

Note 1: Waste volume calculation scope includes waste generated from construction sites and offices.
Note 2: Construction site waste weight is calculated based on fully loaded garbage trucks (volume 6m³; compression density 400 kg/m³), with approximately 2.4 tons per truck.
Note 3: Office waste calculation method: Based on the allocated weight data provided by building management committees.
Note 4: Non-hazardous waste scope for Ruentex Engineering & Construction Co., Ltd.'s office buildings includes non-hazardous waste from both Ruentex Engineering & Construction Co., Ltd. and Ruen Yang Construction.

Waste Treatment Statistics at Each Operational Site in the past two years

Type of Operations	Company	Waste Treatment Methods	Waste Treatment Volume (Metric Tons)	
			2024	2025
Construction Industry	Ruentex Development (Including Ruentex Security, Ruentex Maintenance)	Incineration	144.98	300.30
		Landfill	—	—
		Recycling	—	—
	Ruentex Innovative Development	Incineration	—	16.63
		Landfill	—	—
		Recycling	—	—
	Ruentex Materials	Incineration	106.03	56.14
		Landfill	—	—
		Recycling	1,102.66	1,210.10
	Ruentex Interior Design	Incineration	1,101.64	2,136.49
		Landfill	—	—
		Recycling	—	—
	Ruentex Engineering & Construction	Incineration	7,019.00	29,444.00
		Landfill	17,693.00	—
		Recycling	3,638.00	—
	Total	Incineration	8,371.65	31,953.56
		Landfill	17,693.00	—
		Recycling	4,740.66	1,210.10

Type of Operations	Company	Waste Treatment Methods	Waste Treatment Volume (Metric Tons)	
			2024	2025
Department Store and Service Industry	Ruentex Xu-Zhan	Incineration	1,271.50	1,306.46
		Landfill	—	—
		Recycling	—	—
	Ruentex Bai-Yi	Incineration	637.51	590.10
		Landfill	—	—
		Recycling	—	—
	Ruentex Construction	Incineration	169.64	181.15
		Landfill	—	—
		Recycling	—	—
	Ruenfu	Incineration	186.00	120.00
		Landfill	—	—
		Recycling	—	—
	Total	Incineration	2,264.64	2,197.70
		Landfill	—	—
		Recycling	—	—

Note 1: Types of waste incinerated by Ruentex Materials include mixed non-waste plastics, mixed waste paper, and mixed waste wood.

Note 2: Types of waste reused by Ruentex Materials include non-hazardous dust collection ash and waste cement.

Note 3: Ruentex Development has implemented actions for recycling and reusing construction site waste; however, as data has not yet been collected, it is temporarily recorded as zero. Future years will disclose data once collected.

Note 4: Waste formwork generated from Ruentex Engineering & Construction sites is recycled by the contractor, and scrap iron is sold to nearby recycling facilities. As data has not yet been collected, it is temporarily recorded as zero. Future years will disclose data once collected.

Note 5: Except for 1,210.10 tons of waste disposed of on-site by Ruentex Materials, the remaining 56.14 tons were all disposed of off-site

Talent Integration

5.1 Talent Recruitment and Development

5.2 Employee Care Implementation

5.3 Safe Workplace Environment

Corresponding Material Issues

- Occupational Safety and Health

Policies and Commitments

Ruentex Development Group views colleagues as "partners" who journey together, rather than merely "employees" who execute instructions. Through long-term cultivated trust and understanding, we have established a corporate culture like family. We believe that colleagues are not just members of the organization, but business partners who co-create the future, participants in company growth, and sharers of business results.

To practice the "people-first" philosophy, we are committed to creating a safe, healthy, and warm work environment that not only protects workplace safety and employee welfare but also provides competitive overall compensation systems and diverse career development opportunities, allowing every colleague to work with peace of mind at Ruentex, fully utilize their potential, continue learning, realize personal value while growing together with the company and sharing results.

Annual Actions and Performance

- The proportion of female managers stands at 23.39%, reflecting the company's commitment to diversity and equal opportunity.
- In 2025, the average training hours per employee for Ruentex Development Group's construction industry and department store and service industry were 11.05 hours and 11.88 hours, respectively.
- We place significant emphasis on human rights issues, and there have been no instances of discrimination, child labor, forced, or compulsory labor.
- Prioritizing employee health, providing full-time employees with two health checkups per year, with subsidies exceeding NT\$10 million.
- Engineering & Construction received 5 occupational safety and health-related awards, including the Excellence Award of the 25th Public Construction Golden Quality Award, the Excellence Awards of the Kaohsiung City Excellent Construction Site Evaluation and Excellence Award of the 2025 Miaoli County Excellent Environmental Protection Construction Site Evaluation awards.

5 GENDER EQUALITY



8 DECENT WORK AND ECONOMIC GROWTH



5.1 Talent Recruitment and Development

GRI : 2-7、2-8、2-21、2-30、401-1、402-1、404-1、404-3、405-1、405-2、406-1、408-1、409-1

Ruentex Development and its subsidiaries comply with relevant labor regulations and adhere to the principle of honest communication between labor and management, committed to providing comprehensive and competitive benefit systems for employees to protect their basic rights and welfare. We always regard employees as key assets driving the company's sustainable development, valuing the healthy development of compensation systems and labor-management relations.

Through regular review and timely adjustment of various systems and measures, we continuously optimize working conditions, create win-win labor-management cooperation, and promote positive interaction between enterprises and employees, forming a positive cycle toward a mutually beneficial future

5.1.1 Workforce Structure

We emphasize diversity and equal opportunity for all employees, regardless of race, gender, age, religion, nationality, or political affiliation. Every employee is treated with equal respect and care, and is able to work in a stable and fair environment, feeling proud and fulfilled. This has always been our goal and expectation. As of December 31, 2025, the total workforce was 2,612, comprising 1,456 permanent employees in the construction industry, 210 permanent employees in the department store and service industry, 142 full-time employees under fixed-term contracts (foreign nationals) in the construction industry, and 804 part-time employees across both industries. Non-employee workers included cleaning staff, security personnel, contractors, forklift operators, factory workers, interns, and hair stylists, with the largest group being 1,617 construction and contract workers indirectly employed through contractors in the construction sector, followed by 192 outsourced cleaning staff and 43 security personnel.

Ruentex Engineering & Construction views foreign temporary workers as important partners in construction contracting and therefore places particular emphasis on caring for those who have come to Taiwan and work hard away from home. In addition to providing appropriate insurance benefits, we also assist foreign employees with pre-work education and training and establish grievance channels for foreign employees as a communication bridge with supervisors. When signing contracts with foreign workers, the company adheres to relevant laws and internal regulations, ensuring that foreign employees receive the same social welfare benefits as domestic employees. Through careful management and support for foreign workers, the company helps them work without worries and reduces the risks they may face on the job.

Full-time/Permanent Employee Statistics

Location	Construction Industry		Department Store and Service Industry	
Gender	Male	Female	Male	Female
Full-time/Permanent	1,041	415	71	139
Total	1,456		210	
Total number of employees	1,666			

Note: Total employee count does not include 62 foreign employees at Ruentex Engineering & Construction, 80 foreign employees at Ruentex Materials, and part-time employees.

In the diversity employee statistics, the male-to-female ratio of active employees^{Note 1} is 2.01; in terms of age distribution, 59% of employees are aged 30–50 years old; in terms of employee job level distribution, there are 18% management personnel, of which female management positions account for 23.39%, and 100% of senior management are Taiwan local residents. To provide stable employment opportunities and support self-sufficiency for disadvantaged groups, by the end of 2025, a total of 12 employees with physical or mental disabilities were employed in the construction and department store and service sectors, in compliance with relevant regulations under the People with Disabilities Rights Protection Act. In 2025, no reports of discrimination, child labor, forced, or compulsory labor were received from employees, nor were any discovered through investigations. In terms of professional certifications, a total of 755 certifications were obtained. The majority, approximately 204, are related to quality management; 165 are related to occupational safety and health, and 100 are for construction site supervisors. This demonstrates Ruentex Group's emphasis on professional certifications to enhance its expertise and provide better services to customers. In 2025, two employees obtained the WELL Accredited Professional (WELL AP) credential, and Ruentex Yucheng Office Building successfully achieved WELL Platinum Certification. In terms of ESG-related activities, members of the Sustainable Development Task Force passed the Sustainable Development Basic Abilities Examination and qualified as climate change risk management personnel.

Diversity Workforce Statistics ^{Note 1}

Category	Group	Construction Industry		Department Store and Service Industry	
		Number of People	Percentage of that Category	Number of People	Percentage of that Category
Gender	Male	1,041	71%	71	34%
	Female	415	29%	139	66%
Age	Under 30 years old	221	15%	50	24%
	30 50 years old	870	60%	118	56%
	Aged 50 and above	365	25%	42	20%
Grade	Management personnel	480	36%	44	21%
	Non-management personnel	976	67%	166	79%

Note 1: Diversity workforce statistics do not include 62 foreign employees at Ruentex Engineering & Construction, 80 foreign employees at Ruentex Materials, and part-time employees.

Note 2: Management personnel refers to section chief level and above supervisors who bear management responsibilities.

In 2025, the construction industry and department store and service industry recruited a total of 335 new employees, with a new hire rate of approximately 20%; a total of 230 employees left, with a turnover rate of approximately 14%. Analysis and investigation of the reasons for employee turnover showed that the main factors included workload, personal development plans, family circumstances, and compensation and benefits. Ruentex Development Group actively seeks to understand the reasons for employee turnover and responds as appropriate by developing new policies to enhance employee rights and benefits.

New Employee Statistics

Category	Group	Construction Industry		Department Store and Service Industry	
		Number of People	Percentage of that Category	Number of People	Percentage of that Category
Gender	Male	203	72%	20	38%
	Female	79	28%	33	62%
Age	Under 30 years old	94	33%	19	36%
	30 50 years old	163	58%	28	53%
	Aged 50 and above	25	9%	6	11%
Total New Employees		282	100%	53	100%
New Employee Rate		19%		25%	
Total Number of New Employees		335			
Total New Hire Rate		20%			

Note 1: New hire rate = Annual new hires / Number of employees on December 31.

Note 2: New employees do not include internal personnel transfers within the Group.

Note 3: The New hire rate calculation does not include 62 foreign employees at Ruentex Engineering & Construction, 80 foreign employees at Ruentex Materials, and part-time employees.

Employee Turnover Statistics

Category	Group	2024				2025			
		Construction Industry		Department Store and Service Industry		Construction Industry		Department Store and Service Industry	
		Number of People	Percentage of that Category	Number of People	Percentage of that Category	Number of People	Percentage of that Category	Number of People	Percentage of that Category
Gender	Male	120	75	17	27	134	72%	10	22%
	Female	41	25	47	73	51	28%	35	78%
Age	Under 30 years old	44	27	20	31	53	29%	9	20%
	30 50 years old	87	54	37	58	107	58%	22	49%
	Aged 50 and above	30	19	7	11	25	14%	14	31%
Total Departing Employees		161	100	64	100	185	100%	45	100%
Turnover Rate		12%		33%		13%		21%	
Total Turnover Employees		225				230			
Total Turnover Rate		15%				14%			

Note 1: Turnover rate = Annual departures / Number of employees on December 31.

Note 2: Departing employees do not include internal personnel transfers within the Group.

Note 3: Turnover rate calculation does not include 62 foreign employees at Ruentex Engineering & Construction, 80 foreign employees at Ruentex Materials, and part-time employees.

5.1.2 Compensation Policy

Ruentex Development, Ruentex Xu-Zhan, Ruentex Bai-Yi, Ruentex Construction, and Ruentex Innovative Development all have clear compensation decision procedures. In addition to considering comprehensive factors such as overall company operational performance, industry risks, and future development trends, they also incorporate individual performance achievement rates and substantial contributions to overall company performance as important reference criteria.

Related performance evaluation results and compensation reasonableness are reviewed by the Remuneration Committee and implemented after approval by the Board of Directors. At the same time, rolling reviews are conducted based on actual operating conditions and regulatory changes to ensure the compensation system balances sustainable operations with risk management, maintaining the company's long-term stable development.

Annual total compensation is calculated as basic salary (guaranteed, short-term, and fixed remuneration combined), depending on the availability of internal organizational data. To ensure fairness and equality, Ruentex Development has implemented a policy of equal pay for equal work, regardless of gender, ensuring that salary, performance evaluation, promotions, and employee benefits are not influenced by gender or age. In 2025, there was no significant disparity in the salary ratios between men and women, except for the management level at Ruentex Development.

Ruentex Development's 2025 average salary for full-time employees not serving in managerial positions (excluding the hypermarket department – MEGA PX-Mart Zhonglun store) was NT\$1,480 thousand. Compared with other domestic building materials and construction industry publicly issued companies, it ranked 6th, with a median salary of NT\$1,153 thousand. The highest individual annual compensation was 9.19 times the median annual compensation of other employees. The rate of increase in the highest individual annual compensation was -0.02 times the median increase rate for other employees.

Note: The Report does not disclose data of the hypermarket department, and this differs from the scope disclosed on the Market Observation Post System, resulting in numerical differences. In 2024, the average salary for full-time employees in non-managerial positions at Ruentex Development (including the hypermarket department – MEGA PX-Mart Zhonglun store) was NT\$ 753 thousand, with a median salary of NT\$ 463 thousand. In 2025, the average salary for full-time employees in non-managerial positions reached NT\$ 806 thousand, while the median salary was NT\$491 thousand, representing growth of approximately 7.04% and 6.05%, respectively, compared to 2024.

5.1.3 Development and Training

Employee education and training

Ruentex Development Group values the career development and professional growth of its employees. From the moment new employees join, there is a series of onboarding training programs and support measures in place to help them quickly adapt to the work environment and integrate into their roles.

Each year, we allocate a budget for employee training to enhance their professional skills, leadership abilities, and career development. Training courses cover various areas such as safety and health, administration, finance, and construction. For instance, in 2025, we introduced information security training to improve internal staff knowledge and expertise in cybersecurity. We also encourage employees to pursue external educational courses and attend seminars, supporting them in their continued learning and self-improvement.

New Employee Support Initiatives

Item	Description
New Employee Onboarding Training	On the day of onboarding, new employees receive training to assist with registration process.
New Employee "Work Journal"	For the first three months after joining, new employees are asked to fill out a New Employee Guidance Interview Form and maintain a "Work Journal" to document their work status during this period. This includes recording their daily tasks and describing any obstacles or difficulties encountered. Mentors assist with communication and help resolve any issues that arise.
Work Guidance Plan	The work guidance plan is tracked, and relevant support is provided to new employees.
Three-Month Post-Probation Follow-Up	At the end of the three-month probation period, interviews or phone calls are conducted to check on the new employee's adaptation and provide care. A follow-up questionnaire is also conducted to help supervisors better understand the employee's work situation.

Annual Training Programs

Item	Description of Content
General Courses	New Employee Training, Health-Related Seminars, Information Security Awareness, Prevention of Workplace Sexual Harassment and Other Unlawful Acts, Workplace Bullying and Unlawful Acts
Safety and Health Courses	Occupational safety-related knowledge
Administrative Courses	Administrative operations
Finance and Accounting Courses	Continuing education for accounting managers, internal control standards
Information Technology Courses	Cybersecurity-related courses
Management Courses (Leadership)	Basic-level supervisor training
Construction Professional Courses	Civil engineering and mechanical & electrical (M&E) related professional training

In 2025, Ruentex Development Group's construction industry and department store and service industry received a total of 17,213 hours and 2,495 hours of education and training respectively, with an average of 11.05 hours and 11.88 hours of training per employee.

Employee Training Hours Statistics

Location	Construction Industry		Department Store and Service Industry	
Gender	Male	Female	Male	Female
Total working hours	12,165	5,048	949	1,547
Average hours	10.77	11.82	13.36	11.13
Grade	Management personnel	Non-management personnel	Management personnel	Non-management personnel
Total working hours	3,919	13,294	1,373	1,122
Average hours	11.39	10.96	35.21	6.80
Total working hours	17,213		2,495	
Average Training Hours per Employee	11.05		11.88	

Note: Education and training hours statistics calculation does not include 62 foreign employees at Ruentex Engineering & Construction, 80 foreign employees at Ruentex Materials, and part-time employees.

Employee Performance Management

For the first 3 months after new members join the Ruentex Development family, we ask new partners to fill out new employee guidance interview forms and record new employee "work journals" for 3 months, detailing daily work items, obstacles encountered, and difficulties, with guidance personnel assisting in resolving issues.

For existing employees, we maintain open communication about operational updates and future outlooks through regular financial and business meetings. As well as annual conferences. We also conduct performance reviews twice a year, focusing on two main areas: "Implementation of Group Core Values" and "Work Goal Planning and Outcomes." These reviews include self-assessments, supervisor evaluations, and interviews, creating a two-way communication channel. This allows for a deeper understanding of employees' alignment with the company and encourages them to share feedback. In case of major events affecting employees, immediate explanations are provided. In 2025, 93.27% 90.00% of permanent employees in Ruentex Development Group's construction industry and department store and service industry, respectively, completed annual performance evaluations.

Note: Employees with less than three months of service do not participate in performance evaluations, so the performance evaluation ratio does not reach 100%.

Evaluation Topics	Evaluation Details	Evaluation Score Weight
Implementation of Group Core Values	Loyalty, Enthusiasm, Teamwork, Innovation, Customer Satisfaction, Sharing	20%
Work Goals and Outcomes	Actual performance, efficiency, quality, cost-related indicators, and work priorities	80%

Employee Performance Evaluation Statistics

Location	Construction Industry		Department Store and Service Industry	
Number of employees who completed evaluations	1,358		189	
Percentage	93.27%		90.00%	
Gender	Male	Female	Male	Female
Number of employees who completed evaluations	976	382	64	125
Percentage	93.76%	92.05%	90.14%	89.93%
Grade	Management personnel	Non-management personnel	Management personnel	Non-management personnel
Number of employees who completed evaluations	251	1107	42	147
Percentage	100.00%	91.87%	95.45%	88.55%

5.1.4 Labor-Management Communication

Ruentex Development encourages effective communication among colleagues and emphasizes that work progress should be reported to supervisors in a timely manner, whether progress is smooth or difficulties are encountered, enabling immediate response and resolution.

To protect employee rights and create a work environment free from gender discrimination and sexual harassment, the company not only regularly holds quarterly labor-management meetings to discuss labor relations coordination, working conditions, welfare planning, and work efficiency issues, but also has established a corporate union as a further communication platform. The union operates through Training and Organization, Welfare, General Affairs, and Accounting groups, holding quarterly meetings as a mechanism to balance labor-management rights and promote cooperation.

Although the company has established a union, no requests for collective bargaining have been received from the union to date, so no collective agreement has been signed. Additionally, the Company has established an HR unit to receive employee grievances and address related issues at regular labor-management meetings. In 2025, no employee grievances or labor disputes were received.

To strengthen sexual harassment prevention, the company has established a Sexual Harassment Prevention Committee and, in accordance with Article 7 of the Sexual Harassment Prevention Act, has formulated grievance and investigation procedures and established grievance channels. No sexual harassment-related grievances were received in 2025.

Furthermore, regarding work change notifications, the company handles all matters in accordance with Labor Standards Act regulations to ensure employees have basic buffer time.

Subsidiary Ruentex Engineering & Construction Co., Ltd. conducts employee satisfaction surveys, with average scores of 94.5 for the first and second halves of 2025. Based on survey results, some internal measures have been adjusted, such as improving the transparency and frequency of internal communication, responding to colleagues' suggestions on compensation and benefits, and making adjustments based on operational conditions to continuously improve the overall work environment and colleague satisfaction.

5.2 Employee Care Implementation GRI : 401-2、401-3

To create a happy, harmonious, and friendly working environment, Ruentex Development has established an Employee Welfare Committee and a labor union, and holds labor-management meetings each quarter in accordance with the law to plan and discuss matters related to employee benefits. To promote gender equality, the Company has implemented a series of supportive measures, including childbirth and transportation subsidies that exceed industry standards, as well as various benefits specifically designed for female employees. These measures demonstrate the Company's care for female employees and also help attract and retain outstanding female talent. These policies also set an example for the industry, demonstrating how gender equality in the workplace can be advanced through concrete actions.

Ruentex Development's Gender Equality Measures

Ruentex Development has implemented a series of innovative measures to promote gender equality. The Company has introduced several new benefits for female employees, including exemption from duty rotations on typhoon days, one day of fully paid menstrual leave per month, a childbirth subsidy of NT\$60,000 plus a transportation subsidy of NT\$30,000, and Women's Day gifts. These measures not only demonstrate the Company's care for female employees but also help attract and retain outstanding female talent. At the same time, these policies set an example for the industry, demonstrating how gender equality in the workplace can be advanced through concrete actions.



No duty on typhoon days

Female employees are exempt from duty rotations on typhoon days



Menstrual leave

One day of fully paid menstrual leave per month



Childbirth subsidy

Childbirth subsidy of NT\$60,000 + transportation subsidy of NT\$30,000



Holiday gifts

Women's Day gifts

Current Employee Benefit Policies

Welfare Allowances	Recreation and Entertainment
- Insurance (labor insurance, health insurance, labor pension, employee and family group insurance, occupational injury insurance) - Maternity allowance - Wedding and funeral subsidies - Hospitalization and disability subsidies - Holiday bonuses - Holiday gifts - Health checkups (twice annually) - Nursing room - Official phone call subsidies, complimentary beverages - Fuel subsidy for business Use of personal vehicles - Group-related brand purchase discount benefits - Irregular group brand employee special sales events - Food, medical, housing, transportation, education, and entertainment partner store discount programs - Professional massage services twice weekly	- Employee travel - Family day activities - Domestic and international travel subsidies - Festival activities

5.2.1 Welfare and Subsidies

Ruentex Development Group provides employees with basic labor insurance, health insurance, group insurance, and labor pension systems, and has subsidy items for weddings and funerals, hospitalization and disability as part of employee life support. The company also distributes gift vouchers during Spring Festival, Labor Day, Dragon Boat Festival, Mid-Autumn Festival, and employee birthdays to express basic care and condolences. When colleagues shop at [CITYLINK malls](#) or [TSUTAYA BOOKSTORE](#) operated under Ruentex Development, they can enjoy employee discount benefits. The company also regularly hosts employee special sales events, offering colleagues additional choices and benefits.

Additionally, the company arranges annual health checkups for employees with standards higher than legal requirements, hoping to help colleagues better understand their health conditions comprehensively.

Ruentex Development Health Checkup Four Key Features

- Standards exceed legal and industry norms!
 - All full-time employees, regardless of age, are offered two health check-ups annually.
 - The check-up items cover urine tests, blood tests, liver, gallbladder, and kidney function tests, chest X-rays, abdominal ultrasounds, and cancer screenings.
 - To encourage senior colleagues to pay attention to their physical health, manager and associate manager-level colleagues aged 40 and above are provided with personalized executive health checkups. Vice president-level and above colleagues receive executive health checkups plus annual member healthcare services, with 75% of executive health checkup and care service costs subsidized by the company.

Note: health check-ups include general employee and senior management check-ups.

- Not only do we identify health issues, but we also aim for complete recovery!

The health check-up report not only includes the current examination results and recommendations but also provides trend lines tracking various health indicators from past tests. This allows employees to not only understand their current health status but also track the changes in their indicators over the last five check-ups, helping them detect abnormalities early, adjust their lifestyle, and seek treatment.

- We care about your family's health too!

In addition to fully covering the cost of standard employee health check-ups, we offer more advanced self-paid examination options and discounted health check-ups for family members. This not only gives employees more choices but also extends care to their loved ones.

- Health is important, and so is environmental sustainability!

In line with our environmental commitment, all health check-up reports are provided as encrypted electronic files directly to the employees, ensuring personal information remains secure and preventing unnecessary paper waste.

Parental Leave

To accommodate employees' childcare needs, Ruentex Development Group has established a favorable parental leave system, allowing applications for unpaid parental leave until children reach three years of age, with a maximum duration of two years. In 2025, 73 employees were entitled to parental leave, with 13 employees actually taking parental leave, and the female employee retention rate reached 100.00%.

Item	Number of Male Employees	Number of Female Employees	Total
2025 - Eligible for parental leave (A)	53	20	73
2025 - Actually applied for parental leave (B)	5	8	13
2025 - Expected to return from parental leave (C)	6	8	14
2025 - Actually returned from parental leave (D)	5	7	12
2024 - Actually returned from parental leave (E)	3	3	6
2024 - Still employed twelve months after returning from parental leave (F)	3	3	6
Parental leave application rate (B/A)	9.43%	40.00%	17.81%
Return-to-work rate (D/C)	83.33%	87.50%	85.71%
Retention rate (F/E)	100.00	100.00	100.00%

Exclusive to Ruentex Development! Comprehensive Group Insurance

Ruentex Development values employee health and welfare, continuously optimizing security systems, particularly by providing relatively comprehensive medical insurance coverage to reduce financial pressure employees might face during emergencies. The company fully covers colleagues' group insurance premiums, including life insurance, accident insurance, medical insurance, and cancer insurance. Through the inclusion of cancer insurance, overall coverage becomes more comprehensive.

Additionally, the company provides opportunities for colleagues' spouses and children to participate in group medical insurance at preferential rates, allowing family members to enjoy medical coverage together. Ruentex Development believes employee health is an important foundation for stable company development; therefore, it invests resources to maintain basic coverage so colleagues can work with peace of mind.

For short-term hourly workers at the mall and TSUTAYA BOOKSTORE with relatively high turnover, the company also purchases employer accident liability insurance to protect their personal safety during work and reduce workplace risks. Through these basic security measures, we hope to provide employees and their families with a certain level of support during unexpected situations.

Retirement system

Ruentex Development has established a "Labor Retirement Reserve Fund Supervisory Committee" responsible for reviewing employee retirement eligibility and handling retirement benefit distribution. All colleagues meeting the Labor Standards Act retirement conditions may apply for retirement based on their personal physical and mental health and work capacity.

Regarding the retirement system, the company provides monthly retirement reserve fund contributions for employees under the old system according to the Labor Standards Act regulations. For employees choosing the new system under the Labor Pension Act, 6% retirement contributions are made monthly to their personal accounts, with employees able to voluntarily contribute an additional 0% to 6%, managed by the Bureau of Labor Insurance.

Employee Assistance Program (EAPs)

To help colleagues face difficulties and pressures they may encounter in life or work, the company has introduced Employee Assistance Programs (EAPs). This program covers personal health, family marriage, legal consultation, and emotional management, providing one-on-one professional counseling services with privacy protection as one option for employees seeking support.

EAP is designed to provide practical assistance, allowing employees to access help and advice when needed, while also hoping to enhance employee trust and sense of belonging to the enterprise through this mechanism. The company will gradually promote related programs and make subsequent adjustments and optimizations based on actual implementation as part of creating a more friendly workplace.

5.2.2 Leisure and Recreation

We value the connection between colleagues and their families, hoping that through interaction between the company and families, employee family members can better understand company operations and culture, thereby supporting colleagues' workplace development. Therefore, the company continued promoting employee travel subsidies and family day activities in 2025 as ways to enhance interaction and improve a sense of belonging.

Employee Travel Subsidy

As travel patterns become increasingly diverse and flexible, the company no longer organizes employee travel in a uniform format. Instead, it purchases travel vouchers from travel agencies and distributes them to employees, allowing colleagues to arrange their own travel destinations and timing. This approach improves leisure activity flexibility and autonomy. Since the COVID-19 outbreak in early 2020, considering colleagues' travel willingness and actual needs, the company changed to cash subsidies, providing greater usage flexibility.

Family Day activities

To enhance employee families' understanding and recognition of the company's diversified operations, and in coordination with TSUTAYA BOOKSTORE's introduction of the "SHARE LOUNGE" store format, the company began planning family day activities after the pandemic eased in 2021, continuing through 2025. Activities provide each colleague with a certain amount of free books and dining, allowing employees to choose their own time to bring companions, sharing time with friends and family in the relaxed and comfortable bookstore atmosphere, adding richness to life.

Club Activities

The company encourages colleagues to form clubs based on interests and participate in various club activities. Taking Ruentex Engineering & Construction Co., Ltd. as an example, cycling, basketball, and badminton clubs have been established, serving not only as platforms for colleague interaction but also promoting friendship and team cohesion among coworkers.

5.3 Safe Workplace Environment

GRI : 403-1、403-2、403-3、403-4、403-5、403-6、403-7、403-8、403-9
SASB : IF-HB-320a.1.

The Group views employee safety and health as an important foundation for sustainable enterprise development, committed to reducing the risk of occupational injuries and diseases. Through occupational safety and health management plans, risk and impact control, health promotion activities, and occupational safety and health education and training measures, we actively strengthen workplace safety management.

Ruentex Engineering & Construction	"Kaohsiung City Excellent Construction Site Evaluation" – Excellence Award
	"Kaohsiung City Excellent Construction Site Evaluation" - Special Excellence Award
	"2025 Miaoli County Excellent Environmental Protection Construction Site Evaluation" - Excellence Award
	The 25th Public Construction Golden Quality Award in the "Public Works Quality Excellence Award – Building Category" – Excellence Award (TPC Guishe Dormitory)
	The 25th Public Works Golden Quality Award in the "Public Works Quality Excellence Award – Building Category" – Excellence Award (RDE New Construction Project)
Ruenfu	2025 SNQ National Quality Mark

To ensure all employees can work with peace of mind in safe and hygienic environments, the Group emphasizes property management and environmental quality in major work areas. Ruentex Engineering & Construction, Ruentex Materials, and Ruentex Interior Design have all established occupational safety and health committees, which hold regular meetings to communicate and discuss safety and health matters. This ensures the effective implementation of various management measures and maintains workplace safety and health.

5.3.1 Occupational Safety and Health Management

To provide all colleagues with a safe and hygienic work environment and reduce the impact of occupational safety and health incidents on employees, the company conducts daily cleaning and security system maintenance in office areas, regularly performs drinking water quality and indoor air quality testing, updates lighting equipment, and periodically conducts office environment disinfection to maintain overall workspace safety and cleanliness.

In response to environmental protection initiatives, the company provides biodegradable toilet paper in restrooms and encourages employees to participate in resource classification and recycling, such as centralized battery recycling and the reuse of photocopying waste paper, implementing environmental practices within the office.

In the construction industry, occupational safety and health management is one of the key measures for protecting on-site workers and enterprise safety. Through relevant safety regulations and preventive measures, potential risks at work sites can be effectively identified and reduced, which not only helps protect industrial safety but also improves work efficiency and quality while reducing accidents and losses.

Therefore, the company has established "Occupational Safety and Health Management Regulations" in accordance with the Occupational Safety and Health Management Regulations and related laws, as well as international standards such as ISO 45001, serving as the basis for all employees to follow and implement in their work. Ruentex Engineering & Construction, Ruentex Materials, and Ruentex Interior Design have all established occupational safety and health committees. Ruentex Engineering & Construction Co., Ltd.'s committee has 16 members total, with labor representatives and management representatives accounting for 44% and 56% respectively; Ruentex Materials' committee has 14 members total, with labor representatives and management representatives accounting for 43% and 57% respectively; Ruentex Interior Design's committee has 8 members total, with labor representatives and management representatives accounting for 63% and 37% respectively. All three companies' occupational safety and health committees hold quarterly meetings to review, coordinate, and recommend safety and health matters. Main communication items include: reviewing and revising occupational safety and health policies and management plans, reviewing safety and health education and training implementation plans, worker work environment monitoring results and countermeasures, health promotion and management matters, business unit audit matters, hazard prevention measures, occupational accident investigation reports, on-site safety and health management performance evaluations, etc.

In 2025, Ruentex Engineering & Construction and Ruentex Materials followed the Occupational Safety and Health Act and construction safety and health related regulations for on-site management, and obtained ISO 45001 occupational safety and health management system certification, conducting hazard identification and risk assessment for construction sites and implementing improvement operations based on assessment results to reduce occupational accident risks. In 2025, according to the ISO 45001 occupational safety and health management system, the management system scope includes all construction site employees and workers (contractors, subcontractors), covering 43 project sites with a total of 2,274 employees and workers, including 1,168 employees and 1,106 workers such as contractors.

Occupational Safety and Health Risk Assessment Planning, Execution, and Operation

Process		Description
I	Six-week Construction Forecast	Based on hazard types/risk factors in the six-week forward construction status table for project sites
II	Occupational Safety and Health Risk Assessment Form	Prepare and revise risk assessment table content and identify and evaluate high-risk hazard categories for each work item, formulate appropriate work methods, procedures, and self-inspection forms for different job types and related occupational safety and health management measures, implement them in construction site operations to reduce potential high-risk hazards.
III	Task Operation Methods and Procedures	Refer to occupational safety laws and safety, health, and environmental management manuals and company regulations to formulate work item operation methods and procedures and explain safety and health measures at each stage, serving as the basis for executing occupational safety and health business management
IV	Task Self-Inspection Checklist	Refer to occupational safety laws and safety, health, and environmental management manuals and company regulations to prepare and revise work item inspection form content, serving as the basis for executing occupational safety and health business management

Ruentex Engineering & Construction conducts at least 10 risk assessment operations annually, with assessment personnel all holding occupational safety and health risk assessment training certificates or related occupational safety and health certifications, thereby ensuring the execution quality of risk identification and response processes.

Each project site consolidates and reports high-risk hazard types that may appear within the next six weeks during daily morning meetings, and classifies them according to risk levels using an ABC classification system for subsequent handling:

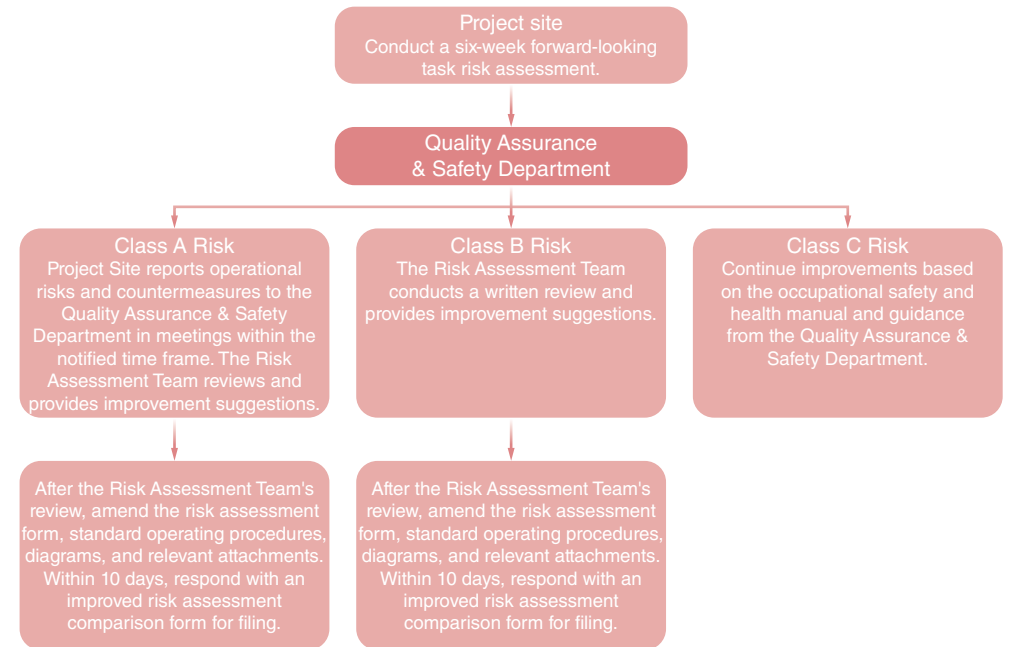
Class A high-risk items: Require project teams to complete risk assessment and presentation preparation, then return to headquarters for presentation and review;

Class B moderate-risk items: On-site teams prepare presentations, and recommendations are made after discussion by internal risk assessment groups;

Class C low-risk items: Based on the company's occupational safety and health manual and on-site implementation conditions, relevant units provide opinions and improvement suggestions.

Through the above classification processing mechanism, the company can effectively grasp risk levels and adopt corresponding countermeasures, further strengthening safety management at construction sites.

Hazard Identification Process Flow Chart



In 2025, Ruentex Engineering& Construction evaluated 41 project sites, including the Nangang Yucheng Office Building, City Park, and Wanhua Social Housing. Three hazard categories were identified, with the primary high-risk items being falls, falling objects, and fires. Ongoing guidance and prevention measures are necessary, and educational training campaigns were conducted to reduce the likelihood of these risks.

Identified Risk Events	Risk Description and Response Measures
Falls	When work at heights or on scaffolding at a project site poses a potential fall hazard to personnel, hazard identification is conducted and the work is classified as a Class A risk. A presentation on the work activity must then be made at the Company's headquarters.
Falling objects	For work activities involving lifting operations, areas around openings, or materials left on scaffolding after construction that pose a potential falling-object hazard, hazard identification is conducted and the work is classified as a Class B risk. A presentation is prepared for internal discussion by the risk assessment team.
Fires	Material storage areas, incoming combustible materials, and waste storage areas during or after construction that pose a potential risk of combustion or fire are classified as Class C risks. Recommendations and improvement measures are provided in accordance with the Company's Safety and Health Manual (fire extinguisher installation) and on-site control measures (hot work control and designated smoking areas).

Ruentex Engineering& Construction Disaster Classification and Reporting Procedure

Disaster Classification	Description of Situation	Reporting Procedure
Minor Disasters	Can be handled internally (including false alarms) or loss exceeding NT\$10,000	Discovering personnel > Immediate notification to department supervisor > Within 30 minutes, report to Quality and Safety Department supervisor > Within 2 hours, report to the General Manager
Moderate Disasters	One or more individuals injured and requiring hospitalization or losses exceeding NT\$100,000	Personnel discovering incident > Immediately notify department supervisor > Report to Quality and Safety Department supervisor within 10 minutes > Report to the General Manager within 30 minutes
Severe Disasters	Media coverage, one or more fatalities, three or more injuries, or financial losses exceeding NT\$300,000	Personnel discovering incident > Immediately notify department supervisor > Report to Quality and Safety Department supervisor within 10 minutes > Report to the General Manager within 30 minutes > Report to the President within 1 hour

Ruentex Interior Design conducts annual evaluations of occupational hazards and risk factors, primarily based on past experience and market data collection. After analysis, potential high-risk hazard factors are identified, and appropriate risk events and countermeasures are established.

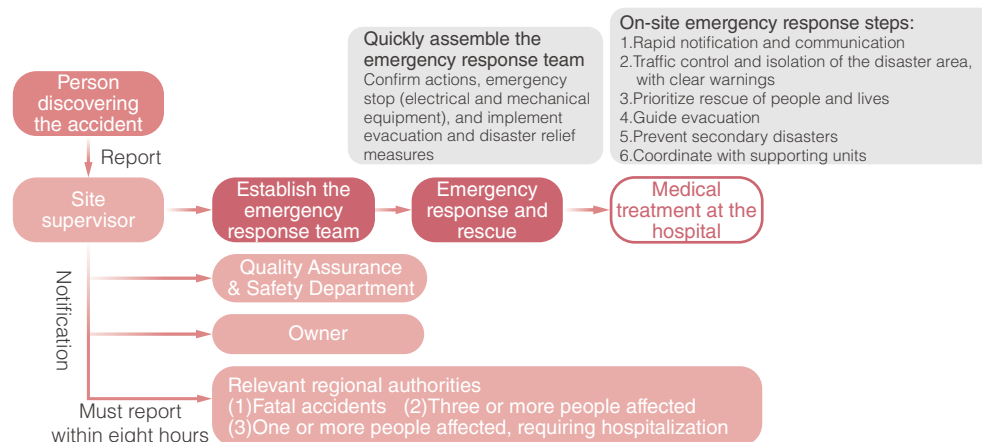
Identified Risk Events	Risk Description and Response Measures
Fall/Slip	Risk content: Refers to the human body falling from buildings, scaffolding, machinery, equipment, ladders, slopes, etc. Response measures: Guardrails/barriers, safety nets, safety lifelines, safe access/egress equipment, aerial work platforms, mobile scaffolding, safety helmets, etc. Scaffolding must meet regulatory standards, and strict safety equipment usage is required.
Falling objects	Risk content: Refers to situations where flying objects, falling objects, etc. collide with the human body. Response measures: Guardrails/barriers/protective nets, anti-slip plates, over-hoist prevention devices, etc.
Object Collapse/Fall	Risk content: Refers to situations where stacked materials (including stockpiles), buildings, etc. collapse or fall and collide with the human body. Response measures: Items stacked neatly and tightly together, height not exceeding 1.8 meters, with ropes or protective nets for additional protection when necessary.
Crushing/Entanglement	Risk content: Refers to situations where being caught or rolled into objects results in crushing or twisting injuries. Response measures: Guardrails/barriers, braking devices, two-hand operation safety devices, photoelectric safety devices, power shut-off devices, contact prevention devices, etc.
Punctures, Cuts, Abrasions, or Step-Throughs	Risk content: Refers to puncture wounds, cuts (abrasions), and stepping/piercing injuries caused by wall protrusions, material cutting, or stepping on nails, metal fragments, or glass shards. Response measures: Protective gloves, safety shoes, warning signs.

Identified Risk Events	Risk Description and Response Measures
Confined Space Hazards Oxygen, Poisoning, Collapse, Explosion	Risk content: Refers to activities involving organic solvent painting or construction in confined spaces (basements) or enclosed spaces. Response measures: Safety helmets, leak detectors, ventilation and exhaust devices, dust and poison masks.
Electrical Hazards	Risk content: Refers to situations where contact with live conductors or energized equipment causes human body shock. Response measures: Electric shock prevention devices, ground fault circuit breakers, grounding facilities, emergency power cut-off switches.
Fires	Risk content: Refers to fire burning materials or substances undergoing rapid oxidation producing heat and light. Response measures: Explosion-proof electrical equipment, fire detectors, fire protection facilities, high-temperature automatic sprinkler systems, static electricity elimination equipment.

To reduce occupational accident risk, the company has established project site duty disaster prevention notification regulations as the basis for real-time monitoring of site conditions and emergency response to industrial safety incidents. When accidents occur, on-site personnel immediately notify the site supervisor, who then notifies the owner, occupational safety and health department, and relevant competent authorities, while activating emergency response teams to quickly initiate rescue and medical treatment procedures.

This notification and response process applies to all employees and engineering personnel at all project sites, ensuring incidents can be handled immediately with impacts minimized. Additionally, the occupational safety and health department regularly conducts site inspections, continuously tracking and supervising improvements to unsafe environments or high-risk behaviors, strengthening on-site occupational safety management.

Occupational Accident Investigation Process Flow Chart



Ruentex Interior Design Disaster Classification and Reporting Process

Disaster Classification	Description of Situation	Reporting Procedure
Level 1: Any form of deviation or abnormal phenomena, minor engineering obstacles	1. Minor property damage (less than 100,000 NTD) 2. Minor engineering obstacles (no need to halt operations, no injuries)	Discoverer > Immediately notify the unit supervisor > Notify the Safety and Health Team within 30 minutes
Level 2: Minor injuries, moderate engineering obstacles, external interference	1. Minor injury (one or more individuals injured and requiring hospitalization) 2. Property damage (up to 100,000 NTD) 3. Moderate engineering obstacles (partial halt of operations) 4. Neighboring property damage	Discoverer > Immediately notify the unit supervisor > Notify the Safety and Health Team within 30 minutes > Notify the Vice General Manager within one hour > Notify the General Manager within two hours
Level 3: Any work safety accident, severe engineering obstacles, personal injury or death, property damage	1. Serious injury or fatality 2. Three or more people injured 3. Property damage (greater than or equal to 300,000 NTD) 4. Severe engineering obstacles (immediate halt of operations) 5. Fires	Discoverer > Immediately notify the unit supervisor > Notify the Safety and Health Team within 15 minutes > Notify the General Manager within 30 minutes

Ruentex Materials Disaster Classification and Reporting Process

Ruentex Materials places utmost importance on occupational safety and health for its employees, maintaining strict vigilance at all times. Regular occupational safety goals and controls are planned, and incidents are managed and prevented according to the "Incident Reporting, Investigation, and Analysis Procedures." This involves reviewing current situations, modifying hazard identification processes, conducting risk assessments, and making improvements. Safety and health awareness is promoted through educational training and on-site self-management, with the aim of eliminating potential hazards and preventing occupational accidents.

Ruentex Materials adopts a "Three-Tier Management" system for safety and health. This hierarchical management model ensures a thorough examination of workplace safety and health conditions at each level. The "Three-Tier Management" system is structured as follows:

First-Level Management	After starting and before finishing work each day, employees inspect their assigned area of responsibility. During shift changes, workers perform 6S handover inspections. Immediate corrections are made for manageable issues, and for issues that cannot be immediately addressed, the department manager is notified for assistance.
Second-Level Management	In-plant safety and health management personnel conduct daily safety and health inspections, maintain records, send e-mail announcements, track deficiencies, and follow up on improvements.
Third-Level Management	Ruentex Group conducts unscheduled monthly inspections and evaluations based on the 6S assessment system. Department heads from each division perform monthly checks of their assigned areas and provide scores. These scores are then factored into the distribution of production performance bonuses.

5.3.2 Occupational Health Promotion and Training

Ruentex Engineering & Construction implements workplace protection and prevention plans in accordance with relevant regulations, assessing and analyzing potential hazard factors, identifying high-risk groups, and formulating corresponding improvement measures accordingly. Medical units will conduct interviews with relevant personnel and provide recommendations, adjusting their work content or status according to professional advice when necessary to reduce health risks.

Additionally, the company provides health checkups and follow-up tracking for all full-time employees that exceed regulatory and industry standards, helping employees monitor their physical health, detect abnormalities early, and make timely adjustments and treatments. The company also regularly holds health lectures and education training to enhance employee health awareness, hoping employees can work in good physical and mental health, fulfilling the corporate responsibility for employee health care.

Comprehensive Employee Protection and Prevention Plan

Protection and Prevention Plan	Management Approach	2025 Actions and Outcomes
Prevention of Human Factor Hazards	- Employees complete self-perceived musculoskeletal symptom questionnaires (for those suspected of having hazards). - Regularly hold physical therapist health lectures. - Periodically share health information through internal email.	- Preventive human factors program, MNQ questionnaire survey conducted every two years. - In 2025, for office workers with shoulder and neck pain from prolonged sitting, held 1 session combining engineering improvements to provide employees with practical myofascial release and spinal decompression exercises.
Maternity Worker Health Protection Plan	Hold health lectures and show care for pregnant colleagues, providing pregnancy precautions.	In 2025, provided three pregnant colleagues with individual workplace precautions. Avoid prolonged standing or sitting → Recommend 5-10 minutes of activity every hour, reduce heavy lifting, avoid excessive exertion, and provide pregnancy nutrition and diet consultation
Disease Triggered by Abnormal Workload	- Regularly conduct health checkups that exceed regulatory requirements. - Hold health lectures and provide one-on-one physician and nurse health care. - Periodically share health information through internal email.	- Provide health checkup services twice annually. - In 2025, held 6 health lectures (4 at Ruentex Engineering & Construction; 2 at Ruen Yang Construction). - In 2025, mainly provided colleagues with individual consultations, offering personalized health advice and guidance for different health issues.
Prevention of Workplace Violence	Posted on bulletin boards and company website employee section for employee reference.	Regularly update information to reduce workplace violence incidents.

Ruentex Engineering & Construction strengthens employees' basic understanding and risk awareness of occupational safety and health through planning diverse courses. For different job functions and work characteristics, corresponding training content is designed, including high-risk operation training, construction site safety education, fire drills, etc. Meanwhile, to improve learning convenience, the company promotes online learning by building courses on internal education platforms, allowing employees to study flexibly according to their needs.

Additionally, the company updated the "Safety, Health and Environmental Management Manual" in 2023, adding standard operating procedures (SOPs) for 9 major categories and 45 work items to the original 2022 version, providing more specific guidance for on-site operations. This manual serves not only as an operational reference but also demonstrates the company's continued emphasis and implementation of employee safety and environmental management.

Safety and Health Standard Operating Procedure Manual

Category	Work Items
Personal Protective Equipment	Personal Protective Equipment
General management	Access control, safety bulletin boards, signage, safety vests, typhoon protection measures, completion protection, warehouse management
Environmental Management	Construction fencing, 6S standards for work sites, construction paving, environmental pathways, car wash stations, temporary toilets, worker rest areas and smoking zones, material stacking, garbage chutes and storage areas (waste sorting and reduction measures), water-saving measures, high-temperature operation protection measures
Falls and Collapses	Scaffolding, mobile scaffolding, ladders and step ladders, aerial work platforms, guardrails and covers for openings, formwork engineering, lift openings, diaphragm wall guides and excavation pits, fall arrest devices, steel structure engineering, safety nets, retaining walls, sloped roofs, rebar engineering, hoisting baskets
Preventing Electric Shocks	Overhead wiring, distribution boxes, high-voltage protection, welding machines, and electrical use control
Precast Engineering	Precast construction specifications
Hoisting Operations	Crane Operation Safety
Fire management	Acetylene welding devices, fire extinguishers, hot work control
Confined Space Operations	Confined Space Operations

Ruentex Engineering & Construction promotes the "Seven Fixed Management" system, emphasizing that advance planning and effective management help improve work efficiency, reduce resource waste, improve operation quality, and ensure workplace safety. Combined with 6S principles (Sort, Set in Order, Shine, Standardize, Sustain, Safety), this strengthens workplace cleanliness and order. Through the combination of both, a more efficient and safe work environment is created. In the future, the company will continue investing in the promotion and innovation of occupational safety and health systems, hoping to create a healthier and more stable work environment for employees.

To support the Ministry of Labor's promotion of the "Taiwan Occupational Safety Card" system and enhance disaster prevention knowledge and awareness among construction workers, Ruentex Engineering & Construction conducted occupational safety card training courses at company and construction site locations in 2025, led by qualified instructors from the occupational safety and health department. The course duration is 6 hours. After participants pass online tests, they can obtain occupational safety cards as proof of completing general occupational safety and health education training.

Ruentex Engineering & Construction Occupational Safety and Health Education and Training

Occupational Safety and Health Education and Training	Training Target	2025 Performance
Introduction to Ruentex Safety and Health Culture	New employees	Sessions: 50; participants: 196; total training hours: 50
High-Risk Operation Control Awareness	Site workers	Sessions: 10; participants: 228; total training hours: 10
New Construction Site Education and Training	Site workers	Sessions: 7; participants: 105; total training hours: 7
Occupational Safety Personnel In-Service Retraining	Holders of safety and health certificates	Participants: 17; training hours per participant: 12; total training hours: 204
Fire Drills, AED Use	All employees	Sessions: 3; participants: 145; total training hours: 223.5
OJT On-site Training Courses	All employees	Sessions: 174; total 5,106 hours

Ruentex Materials enhances employees' foundational knowledge and operational understanding of occupational safety and health by planning multiple educational and training courses, tailoring training content to various job characteristics, including radiation protection, forklift operation, crane operation, and fire drills.

Meanwhile, the company has established standard operating procedures (SOPs) for various operations, compiled in the "Safety and Health Work Rules" as reference and operational guidelines for employees executing work, also demonstrating the company's basic requirements and emphasis on operational safety.

Additionally, the company has introduced 6S principles to strengthen cleanliness and order at operation sites as part of daily management, thereby providing employees with a relatively stable and safe work environment.

Ruentex Materials Occupational Safety and Health Education and Training

Occupational Safety and Health Education and Training	Number of Participants	Training expense (NTD\$)
Occupational Safety and Health Education and Training for New and Current Employees	288	0
Fire drill	23	0
First-aid personnel retraining	6	4,800
Radiation Protection Continuing Education (Refresher Training)	3	5,550

Occupational Safety and Health Education and Training	Number of Participants	Training expense (NTD\$)
Radiation protection personnel training	5	0
Forklift Operator Refresher Training	7	5,600
Occupational Safety and Health Management Personnel Refresher Training	2	6,000
Fixed Crane Operator Refresher Training	3	2,400
CPR training	23	0

Workplace Health Management and Prevention Measures

To maintain colleagues' physical and mental health, Ruentex Interior Design has established basic workplace protection and prevention mechanisms, arranging employee health checkups twice annually. Before checkups, colleagues are asked to complete worker health questionnaires and overwork assessment questionnaires. Through questionnaires and examination results, preliminary analysis and risk identification are conducted to identify possible high-risk groups and provide follow-up tracking and care, reducing the probability of disease and abnormal conditions.

Ruentex Interior Design Occupational Safety and Health Education and Training

Ruentex Interior Design arranges occupational safety and health education and training according to job types and operational requirements, strengthening colleagues' basic understanding of work safety and risk awareness as part of daily work safety management. Training content is also continuously adjusted and supplemented in accordance with company systems and practical conditions to improve the practicality and effectiveness of education and training.

Occupational Safety and Health Education and Training	Training Target	2025 Performance
Occupational Safety and Health Education and Training	New employees	Sessions:20; participants:28; total training hours:84
Quality Assurance and Safety Education and Training	Engineering Department Employees	Sessions:2; participants:67; total training hours:67
Occupational Safety and Health Management Personnel On-the-Job Education and Training	Designated Employees of the Engineering Department	Sessions:12; participants:14; total training hours:105
Taiwan Occupational Safety Card	All Company Employees	Sessions:4; participants:25; total training hours:186

5.3.3 Occupational Injury Statistics

In 2025, 13 Ruentex Development employees suffered occupational injuries, mainly from falls and falls from height. All received immediate medical treatment, and follow-up measures were taken for the injured employees. The Company also continued to promote safety awareness and preventive measures to reduce the incidence of occupational injuries.

Construction Industry and Department Store and Service Industry 2025 Occupational Injury Statistics

	Employees	Workers
Total Hours Worked ^{Note 1}	4,276,412	5,987,001
Occupational Injury Fatalities ^{Note 2}	0	1
Occupational Injury Fatality Rate ^{Note 3}	0	0.0300
Serious Occupational Injuries ^{Note 4}	0	1
Serious Occupational Injury Rate ^{Note 5}	0	0.0300
Recordable Occupational Injuries ^{Note 6}	4	9
Recordable Occupational Injury Rate ^{Note 7}	0.1900	0.3000

Note 1: According to SASB IF-HB-320a.1 requirements, "direct employees" definition follows GRI 2--7 employee definition, including construction and department store and service industry permanent/temporary, full-time/part-time employees; "contract employees" definition follows GRI 2--8 worker definition, including construction and department store industry workers such as contractors, cleaning, security, and other dispatched non-employee workers.

Note 2: Number of deaths caused by occupational injuries.

Note 3: Occupational injury fatality rate = (occupational injury fatalities/total working hours) * 200,000.

Note 4: Serious occupational injuries refer to injuries that make it difficult for workers to recover to pre-injury health within 6 months, excluding fatalities.

Note 5: Serious occupational injury rate = (serious occupational injuries/total working hours) * 200,000.

Note 6: Recordable occupational injuries include fatalities caused by occupational injuries.

Note 7: Recordable occupational injury rate = (occupational injuries/total working hours) * 200,000.

In 2025, Ruentex Engineering & Construction recorded a total of 13 occupational accidents, including 3 falling-object accidents, 2 caught-in or between accidents, 4 falls from height, 1 electric shock accident, 2 cut injuries, and 1 collapse accident. Falling-object accidents were mainly caused by objects coming into contact with other structural components during lifting or movement, resulting in objects toppling over and injuring workers. Caught-in or between accidents were primarily associated with improper operation by construction workers, resulting in finger injuries. Of the four falls from height, one was a serious accident and three resulted in minor injuries. The primary cause was the improper positioning of support frames, which prevented them from providing effective support and resulted in workers falling from height. The electric shock accident was caused by exposed wiring on temporary lighting that was not properly insulated, resulting in a construction worker receiving an electric shock and one fatality.

There were also two cut injuries involving construction workers using handheld grinders. The equipment became dislodged while cutting different materials, resulting in injuries. One collapse accident occurred while materials were being transported by forklift; the materials toppled over, resulting in a joint dislocation sustained by a construction worker.

In response to these accidents, Ruentex Engineering & Construction reviewed and analyzed their causes and continues to strengthen the management of high-risk operations through measures including enhanced operating standards, pre-work safety checks, machinery and equipment management, and more frequent on-site inspections. The Company also continues to promote safety awareness and key preventive measures through daily morning meetings, monthly coordination meetings, and quarterly Safety Committee meetings, with the aim of enhancing construction workers' hazard identification capabilities and safety awareness and reducing the risk of similar accidents recurring.

In 2025, no occupational diseases were reported among directly employed employees or non-employee workers.

Social Prosperity

6.1 Social Participation

6.2 Senior Housing

6.3 Commercial Area Prosperity

Policies and Commitments

"Achieving Community Prosperity"

Ruentex Development Group upholds the core value of "A Better Life for the People and the Society" with all employees viewing social responsibility as the mission. Since 2012, Ruentex Development through its CITYLINK malls, has not only focused on operating rail-connected malls but has also emphasized the shared prosperity and development of surrounding neighborhood commercial districts. CITYLINK Sanchong, newly opened in 2025, serves as a prime example of a vertical micro-city. Together with Songshan Store No. 1, Songshan Store No. 2, Nangang, and Neihu, the five stores actively collaborate with local governments and social welfare organizations. Ruentex excels at integrating the Group's resources and actively engages in public welfare and charitable initiatives, educational outreach, policy promotion, and industry development collaboration, thereby contributing to shared prosperity with society.

Annual Actions and Performance

- Through diverse forms of cooperation to achieve social prosperity, we collaborated with 13 external social welfare organizations in 2025 and participated in 17 public welfare cooperation projects.
- In Ruenfu Newlife Corp.'s "Happy Aging Lifestyle" project, the resident satisfaction score reached 97 in 2025, with an occupancy rate of 100%, and the average residency period was more than 10 years.
- In 2025, Ruenfu Newlife Corp. once again obtained renewal of its SNQ National Quality Mark certification (Elderly Health and Long-Term Care Category / Service Group).
- Customer satisfaction surveys for CITYLINK Nankang, Songshan, and Neihu branches were conducted, yielding satisfaction scores of 82%, 83%, and 75%, respectively.
- TSUTAYA BOOKSTORE participated in promoting MIT Smile Mark Gold Selection product exhibitions and sales, responding to local procurement. In 2025, 53 new brands were added, bringing the total local procurement brands to 136.



6.1 Social Participation GRI : 203-1

Guided by the philosophy of "A Better Life for the People and the Society," Ruentex Group not only integrates its core competencies and Group resources, but also takes concrete action through diverse forms of collaboration to address community needs, promote intergenerational inclusion, and continuously advance cultural and public welfare initiatives. Building on the positive response to the previous year's event, Ruentex Group held its second annual "A Drop of Blood, A Heartfelt Connection" one-day blood donation campaign in 2025, inviting employees and the public to participate. The event attracted nearly 200 participants and collected 294 bags of blood, totaling 72,750 cc. Through concrete action, the Group responded to public welfare needs and demonstrated its commitment to public well-being.

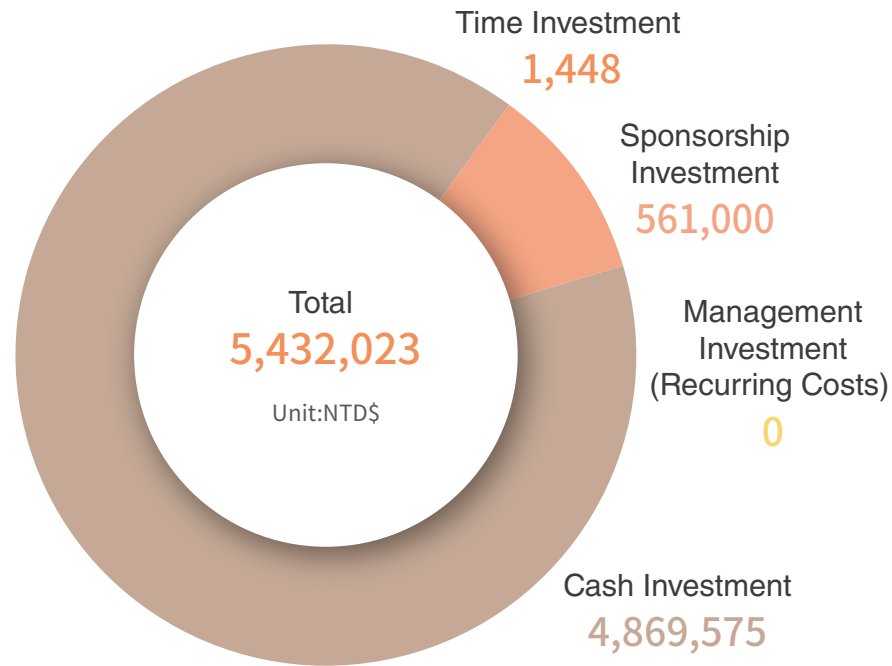
Beyond public welfare initiatives, Ruentex Development also places importance on building long-term relationships with residents after move-in. The Company continues to organize activities for residents of completed and handed-over communities to foster neighborhood interaction and a stronger sense of community. For example, in 2025, The Silk Court hosted a local cultural and historical sharing session and a Christmas Community Dinner, bringing together sustainable dining, healthy lifestyles, and community engagement. Through interactive sessions and shared dining experiences, the activities encouraged residents to understand environmental responsibility and strengthen neighborhood connections, extending sustainability beyond the building itself and into everyday life while fostering a warm and resilient community.



CITYLINK aims to promote social prosperity by leveraging the advantages of its rail-oriented locations to connect public welfare with commerce and deepen social engagement through collaboration with government agencies and diverse public welfare organizations. In 2025, CITYLINK Nangang hosted a series of public welfare activities addressing issues including support for disadvantaged groups, animal protection, environmental education, and cultural equity. Through ongoing thematic exhibitions, CITYLINK provided public welfare organizations with a platform for product sales and greater exposure, while encouraging consumers to participate in public welfare through their everyday purchases. These initiatives strengthened sustainability awareness and local connections, putting into practice sustainable development that generates both economic benefits and social impact.

In 2025, CITYLINK continued to focus on disadvantaged groups, embrace cultural diversity, and support animal protection and other related issues. A total of NT\$5,432,023 was invested, with 13 external social welfare organizations engaged and 17 public welfare collaboration projects undertaken. The related costs and amounts invested are shown in the table below.

Item	Total Investment Amount
Cash Investment	4,869,575
Time Investment	1,448
Sponsorship Investment	561,000
Management Investment (Recurring Costs)	0
Total	5,432,023



Note 1: Time investment: Time costs of employees investing in public welfare projects.

Note 2: Sponsorship investment: Covers material donations, provision of venues and equipment, etc.

Note 3: Management investment (recurring expenses): Mainly personnel costs of Group internal public welfare-related affairs management personnel.

2025 Summary of Co-organized and Public Welfare Events of Ruentex Xu-Zhan CITYLINK Nangang

No.	Category	Event Name	Event Date
1	Events Co-organized with Government Agencies	Nangang District Office – Lantern Distribution for Lantern Festival	2025/2/9-2/10
2		Nangang Village x 32nd Music – I Am a Drummer (Drum Competition)	2025/8/23
3	Public Welfare Activities	Taipei Stray Cats Protection Association – Adoption Event and Charity Bazaar	2025/1/11-1/12
4		Trust in Nature Foundation – Promotion and Charity Bazaar	2025/9/20-9/21
5		Taipei Spinal Cord Injury Association – Charity Bazaar	2025/9/20-9/21
6		Ting's Handmade –Eco-Friendly Recycled Glass Bottle Workshop	2025/9/20-9/21
7		Taipei Stray Cats Protection Association - Adoption Event and Charity Bazaar	2025/11/15
8		Indigenous Peoples Association Promotion and Charity Bazaar	2025/12/6-12/7
9		Wenshan School of Special Education + Taiwan Breast Cancer Foundation- Promotion, Charity Bazaar, and Charity Art Exhibition	2025/12/13-12/14
10		Julia Music Arts x Taiwan N.O.E Action Organization- Charity Concert and Sharing Session	2025/12/14
11		Art Equality Association x SHOW ART Promotion and Charity Bazaar	2025/12/25-12/26



6.2 Senior Housing GRI : 203-1

6.2.1 Happy Aging Lifestyle

Ruenfu's New Lifestyle for Senior Living

According to the latest population projection report from the National Development Council, Taiwan will officially enter a "super-aged society" in 2025, meaning the elderly population aged 65 and above accounts for more than 20% of the total population. With the proportion of the elderly population rising rapidly, elderly care has become an urgent and important issue.

Ruentex Development established Ruen Fu Newlife Corp. through investment in 1991, specializing in planning and designing housing for seniors and providing comprehensive living management services. To address Taiwan's increasingly serious population aging problem, Ruenfu introduced Japanese long-term care technology and cooperated with Japan's Chugin Construction Co., Ltd. to introduce Japanese universal space design and operational management services. Adhering to the concept of sustainable management, Ruentex Development aims to create a more dignified living environment for Taiwan's senior citizens, thereby giving back to society.



Ruenfu currently has over sixty employees dedicated to caring for senior citizens, including nurses who assist with the medical and nursing needs of the elderly and provide 24-hour nursing services on a rotating-shift basis. In 2025, the occupancy rate reached 100%, with an average residence period of more than 10 years, demonstrating the strong trust and recognition Ruenfu has earned from its elderly residents.

In 2025, Ruenfu had 30 new resident households, approximately 23% of which were referred by existing residents, demonstrating residents' high satisfaction with and trust in Ruenfu's service quality. The service team has earned high praise from seniors for its meticulous and thoughtful care. Many residents have come to regard Ruenfu as their second home, while the team treats them like family, creating a warm and dignified living environment.

Ruenfu is committed to creating a "safe, secure, comfortable, pleasant, and dignified" living environment for the elderly. In 2025, Ruenfu once again obtained renewal of its SNQ National Quality Mark certification (Elderly Health and Long-Term Care Category / Service Group), demonstrating the professionalism and consistency of its service quality. All services provided by Ruenfu focus on the actual needs of middle-aged and elderly people, with meticulous planning and comprehensive consideration given to every aspect, from daily living care to space design.

In addition, to continuously improve residents' quality of life, Ruenfu plans diverse courses and activities covering recreation, exercise, and health promotion, encouraging residents to remain physically and mentally active, delay aging, and enjoy a fulfilling and high-quality senior life.

In terms of hardware facilities, each residence is equipped with emergency call bells, allowing residents to immediately send distress signals in emergency situations. Additionally, infrared sensors are installed in rooms and can be set to detect activity based on personal schedules. If no resident activity is detected within the specified period, the life care system will automatically notify the front desk, and service personnel will immediately go to confirm and provide assistance, comprehensively protecting residents' safety and health.



In terms of dining, Ruenfu provides three balanced and nutritious meals daily, prepared by professional chefs. Meals are designed based on the principles of low oil, low salt, and low sugar to meet the health needs of seniors. Ingredient suppliers are required to provide relevant product safety certifications, ensuring strict food safety control so that residents can enjoy every meal with peace of mind.

In terms of medical care, Ruenfu has nurses working in shifts 24 hours a day, ready to respond to residents' sudden health conditions. For residents with chronic diseases, doctors regularly visit the facility to provide home medical care. Additionally, Ruenfu assists residents with elderly health checkups and arranges health lectures to comprehensively monitor their health conditions. To accommodate middle-aged and elderly people with mobility difficulties, Ruenfu provides fee-based staff accompaniment for residents' hospital visits and cooperates with nearby pharmacies to provide prescription pickup services, reducing the burden of travel and providing residents with more convenient and reassuring medical care.

In terms of daily life, Ruenfu provides shuttle bus services, making it convenient for residents to visit nearby post offices, banks, markets, supermarkets, medical institutions, MRT stations, and other essential locations. The facility also has a convenience store, providing residents with convenient shopping services. Moreover, Ruenfu provides proxy services for postal and banking affairs within the Tamsui area, helping residents handle daily affairs. Additionally, to ensure a clean and comfortable living environment, Ruenfu arranges for cleaning staff to clean residents' homes, maintaining a high-quality living environment.

In terms of recreation and entertainment, Ruenfu provides diverse courses and activities aimed at revitalizing the body and mind. The facility also offers a variety of recreational facilities, including table tennis, billiards, and card rooms, allowing residents to enjoy a wide range of recreational activities. Ruenfu also organizes off-site tours and educational lectures from time to time, making residents' lives more fulfilling and enriching. Through these diverse activities, residents can interact with one another, maintain a youthful mindset, and, with Ruenfu's care and support, achieve holistic well-being of body, mind, and spirit while experiencing the warmth and care of the community.



Exceeding Customer Satisfaction Performance

Ruenfu is committed to providing excellent service quality. In addition to obtaining ISO 9001 certification, it also obtained SNQ National Quality Mark certification (Elderly Health and Long-Term Care Category / Service Group) from 2023 to 2025. Ruenfu has also received the Gold Award in the Senior Housing Category of the Quality Service Awards, based on a survey conducted by international market research company Catalyst Research of more than 5,000 consumers across five major markets—Taiwan, Hong Kong, Singapore, the Philippines, and Malaysia—with the winners selected entirely by consumer vote.

Health Seminars

To continue promoting the health and quality of life of elderly residents, Ruenfu collaborates with hospitals to organize a series of health promotion seminars, inviting healthcare professionals to share practical health knowledge. Through clear and accessible explanations by physicians and professional lecturers, residents gain a better understanding of how to prevent and manage the "three highs"—high blood pressure, high blood sugar, and high cholesterol—as well as the importance of a balanced diet and the proper use of medications for chronic diseases, thereby enhancing their ability to manage their own health.

In addition, a fall prevention seminar introduced the increasingly popular practice of "super-slow jogging," encouraging residents to develop safe and regular exercise habits to strengthen lower-limb muscles, improve balance, and reduce the risk of falls. Seminars on Chinese medicinal spices and traditional Chinese medicine also introduced residents to health and wellness concepts in everyday diets and the health benefits of commonly used spices and Chinese medicinal herbs, deepening their understanding of health maintenance and wellness practices in traditional Chinese medicine.



Lunar New Year Reunion – A Heartwarming Gathering at Ruenfu

For Ruenfu's residents, it is not merely a place to live, but also a warm second home. Every Lunar New Year, the Ruenfu service team thoughtfully plans festive activities so that residents can enjoy the joy of the holiday and a warm sense of togetherness even when they are not living with their families.



On New Year's Eve, Ruenfu held a heartwarming "Reunion Dinner," inviting residents and their families to gather and welcome the New Year together. The venue was decorated in a festive atmosphere, with residents and their family members dressed in festive attire, exchanging New Year greetings and enjoying traditional New Year dishes together amid laughter, symbolizing peace and fulfillment in the year ahead. In addition to the reunion dinner, New Year greetings and song and dance performances were arranged to add to the festive atmosphere.

Most residents shared that the reunion dinner and New Year greeting activities made them feel the warmth of home once again and deeply appreciate Ruenfu's "people-centered" service philosophy. Through a diverse range of activities and courses, Ruenfu not only provides comprehensive daily care but is also committed to creating a safe and warm living environment that fosters a sense of belonging, making it a true "second home" for its residents.

6.2.2 Collaboration with External Resources

Ruenfu actively organizes diverse service-learning and cross-disciplinary collaboration activities with external partners. It continues to collaborate with information technology-related graduate institutes at universities, with graduate students providing 3C consultation services to help seniors improve their ability to use computers and smartphones and integrate digital applications into their daily lives. At the same time, New Taipei City scout groups are invited to organize performances during festive occasions and serve as activity station leaders at the "Night Market Life" carnival, promoting interaction between grandparents and grandchildren as well as intergenerational exchange.

In terms of connecting with local resources, Ruenfu actively collaborates with community organizations. For example, it works with the Tamsui Mobile Library to bring library resources into the facility, improving residents' access to reading materials and incorporating reading promotion activities for residents to participate in and share. Ruenfu also invites a Taiwanese-language theater troupe, whose director and members guide seniors through theater training and voice development, encouraging them to express emotions and stories naturally in Taiwanese and thereby promoting cultural heritage and enhancing their ability to express themselves.

Furthermore, Ruenfu integrates resources from local businesses. In addition to organizing product exhibitions and sales events, it offers a variety of experiences in conjunction with festive occasions, such as lantern-making workshops and summer-themed activities. These initiatives enrich residents' lives while strengthening community care, interaction, and connections.



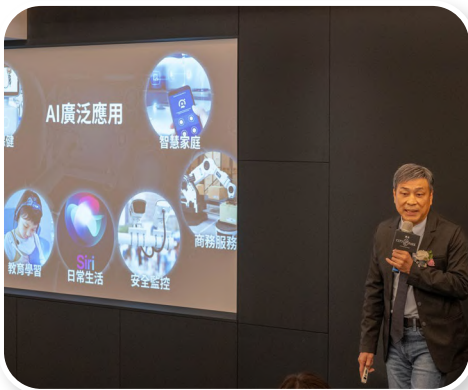
6.2.3 Resident Satisfaction Feedback

In 2025, the resident satisfaction survey score for Ruenfu staff services reached 97 points, reflecting excellent overall performance. The top three services with the highest satisfaction scores were: first, general affairs services; second, convenient living services; and third, medical and wellness services. The survey results show that residents highly recognize the professionalism and dedication of the service teams. Such recognition serves as an important driving force for the teams to continuously improve service quality.

6.3 Commercial Area Prosperity GRI : 203-1

6.3.1 CITYLINK Station Integrated Malls

CITYLINK continues to advance rail-oriented commercial development. With the opening of CITYLINK Sanchong at the end of 2025, CITYLINK introduced a new "vertical micro-city" business model that integrates retail, dining, entertainment, and lifestyle services around an MRT transit hub, providing a highly efficient, one-stop lifestyle experience. Compared with conventional horizontally oriented shopping malls, this vertically integrated design effectively improves land-use efficiency and ease of circulation while reducing commuting and travel costs, offering an innovative solution that balances convenience and sustainability in high-density urban development.



By connecting its existing locations in Nangang, Songshan, and Neihu, CITYLINK has created a transit-oriented network of lifestyle destinations that strengthens connections with local communities. This network brings together lifestyle services, leisure and entertainment, and social interaction to create rail-oriented commercial spaces centered around transportation hubs, further enhancing the service capacity of key urban nodes and contributing to regional development.

In terms of customer care, CITYLINK has established multiple communication channels, including on-site service counters, customer service hotlines, the [official CITYLINK website](#), and [social media platforms](#) to effectively collect customer feedback. Our customer service mechanism follows the principles of "listening to customer needs, responding promptly, and showing empathy and care." Through standardized processes for case documentation, cross-departmental coordination, and response-time tracking, CITYLINK ensures that customer concerns are addressed promptly and appropriately. In 2025, CITYLINK continued to analyze customer feedback and track improvement measures to enhance service quality and customer satisfaction, putting its customer-centric operating philosophy into practice.

2025 CITYLINK Mall Customer Feedback Statistics

Unit	Software Note 1			Software Note 2			Subtotal
	Nangang Store	Songshan Store	Neihu Store	Nangang Store	Songshan Store	Neihu Store	
Retail	12	4	4	2	0	0	22
Dining	9	13	5	17	1	0	45
Property Management	5	3	2	19	4	0	33
Marketing	0	0	0	0	1	0	1
Customer service	0	1	0	2	1	0	4
Cinema	0	0	0	18	0	0	18
Subtotal (Number of Cases)	26	21	11	58	7	0	123

Note 1: Includes personnel services.

Note 2: Includes environmental facilities and product services.

In 2025, a total of 123 customer feedback submissions were received across all CITYLINK stores, covering areas such as staff services, facilities and the environment, and product experience. Among these, feedback related to dining and retail accounted for the highest proportion. We identified key issues from this feedback and implemented improvements. The following are two frontline examples of service improvements:

Column I: Refining the Dining Experience

Redefining Service, Starting with Every Meal

During peak dining hours, an error in ordering information caused a customer to wait longer than expected. A seemingly minor mistake like this can affect the entire dining experience.

We went beyond simply addressing the immediate issue and redesigned the process—introducing an electronic ordering system and improving the meal preparation and serving process to make service more timely and accurate.

At the same time, we recognized another challenge: beyond speed, consistency in quality matters even more.

We therefore introduced three improvements starting in the kitchen: standardized preparation processes, ingredient inspection procedures, and customer feedback management. Together, these measures help ensure consistent quality in every dish.

• Key Areas for Improvement

Introduce an electronic ordering system to reduce human error

Establish standardized recipes and preparation processes

Strengthen ingredient inspection and quality spot checks

Establish a mechanism for prompt improvements based on customer feedback

The care behind every accurately prepared and thoughtfully served meal comes from the close coordination of processes, systems, and people.

Column II | Elevating the Counter Service Experience

Finding the Right Distance for Better Service

Customer feedback reminds us that too little interaction can leave customers feeling overlooked, while too much can make them feel pressured. The key to good service lies not in how much attention we provide, but in knowing the right balance.

We therefore began with the first point of contact—using eye contact, smiles, and greetings to establish a connection while allowing customers to choose how much interaction they are comfortable with. At beauty counters, we have also defined clearer service boundaries: any hands-on service or physical contact must take place only with the customer's consent. Respect is more than courtesy; it is the foundation of every service interaction.

At the same time, we strengthened sales professionalism by shifting the focus from "selling" to "advising" and establishing standardized practices to make our services more consistent and trustworthy.

• Key Areas for Improvement

Establish standardized customer reception practices (eye contact / proactive greetings)

Strengthen product knowledge training to enhance professional advisory skills

Establish customer service SOPs and service boundaries (including consent for physical contact)

Clearly disclose return and exchange policies to enhance transparency

Introduce on-site inspections to strengthen implementation and management

Truly good service means knowing when to step closer—and when to respect the space in between.

Customer Satisfaction Survey

CITYLINK has utilized electronic membership cards and online customer satisfaction surveys for nearly a decade, leveraging technology to promote paperless and eco-friendly practices while enhancing operational efficiency. The satisfaction survey includes questions on customers' personal data, shopping information, and satisfaction with their shopping experience. We value the feedback of every customer, and the survey results serve as an important reference for future service quality improvements and operational planning.

Survey Process Explanation

Survey Method	Online self-completion questionnaire survey
Survey Target	Consumers of CITYLINK Nangang Store / Songshan Store / Neihu Store
Survey Period	2025
Valid Questionnaires	Nangang Store 1,236 copies / Songshan Store 603 copies / Neihu Store 250 copies

In the 2025 customer satisfaction survey on service quality at each CITYLINK location, the combined "very satisfied" and "satisfied" ratings reached 82% at Nangang, 83% at Songshan, and 75% at Neihu, reflecting the care and attention CITYLINK extends to its customers and members. Customer feedback also showed high levels of satisfaction with the convenient accessibility offered by CITYLINK's rail-oriented locations, its diverse mix of brands and businesses, and the cleanliness of its restrooms. CITYLINK Nangang has consistently received top recognition for excellence in public restrooms and, in 2025, received the highest distinction, the "Exemplary Public Restroom Award."



The business department will continue its leasing efforts and strengthen the brand mix within the mall, bringing in more of the brands that customers look forward to. The newly opened CITYLINK Sanchong, together with weekend activities at New Taipei Metropolitan Park, will enhance the range of amenities and services available in the surrounding community and bring more diverse and enjoyable lifestyle experiences to the city.



6.3.2 A Local Brand Growth Model: Turning Culture into Consumption and Exposure into Revenue

2024		2025	
Newly Added Local Procurement Brands	56	Newly Added Local Procurement Brands	53
Total Local Procurement Brands	119	Total Local Procurement Brands	136
Total Local Procurement Brand Growth Rate	28%	Total Local Procurement Brand Growth Rate	14%
Total Number of Brands	188	Total Number of Brands	175
Local Procurement Brand Ratio	63%	Local Procurement Brand Ratio	78%
Local Procurement as Percentage of Overall Performance	58%	Local Procurement as Percentage of Overall Performance	72%

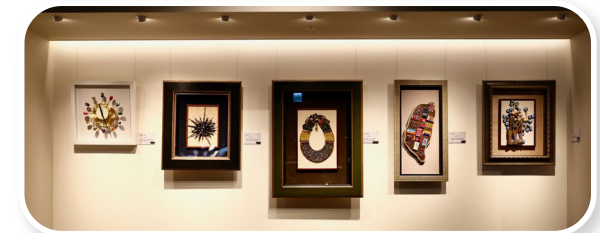
Driving Conversion through Retail Channels, Creating Value through Curation, and Helping Local Brands Become Genuine Consumer Choices

With "Selection × Curation × Channels" at its core, Ruentex Development adopts a dual-track strategy of product conversion and content conversion to help local brands move beyond display toward sales, establishing an operating model that delivers both commercial benefits and brand value.

For product conversion, retail channels serve as the core platform. Through brand selection, optimization of the category mix, and themed promotional campaigns, we enhance product visibility and sales performance in physical retail spaces. In 2025, we implemented the "MIT Smile Partner Store Marketing Support Program," introducing six selected MIT brands and 143 products. The program combined market events with a themed promotional campaign featuring selected products from the National Palace Museum's centennial collaboration to drive sales. During the program period from May to November, cumulative sales reached NT\$1,200,654, achieving 114% of the target. These results demonstrate that retail channels have effectively evolved from spaces for product exposure into revenue-generating platforms, with a consistent ability to convert exposure into sales.

For content conversion, curation serves as the core approach. Through thematic planning, spatial storytelling, and experience design, products are presented within cultural and lifestyle contexts, deepening consumers' understanding of the brands and strengthening emotional connections. The "Whispers of Glazed Light in the Mountain Forests" exhibition, for example, created an "awareness → participation → consumption" pathway through exhibitions, lectures, and interactive experiences such as DIY activities. By combining cultural storytelling with the use of sustainable materials, the exhibition added depth to brand stories and strengthened consumers' recognition of brand value, ultimately encouraging actual purchases.

By integrating these two approaches, product conversion focuses on sales efficiency, while content conversion strengthens brand value. Together, they drive purchase conversion, successfully moving local brands from being "seen" to being "chosen," while continuing to expand their market influence and the effectiveness of retail channels in converting exposure into sales.





Appendix

Appendix 1. GRI Standards Indicators Reference Table

Appendix 2. SASB Standards Disclosure Index - Home Builders

Appendix 3. SASB Standards Disclosure Index - Real Estate

Appendix 4. Climate-Related Information of TWSE/TPE x Listed Companies
– Risks and Opportunities Posed by Climate Change to the
Company and the Company's Response Measures

Appendix 5. Summary of Assurance Items

Appendix 6. CPA's Limited Assurance Report

Appendix 1. GRI Standards Indicators Reference Table

Use Statement	Ruentex Development Co., Ltd. follows GRI Standards to prepare sustainability reports, with data information scope from January 1 to December 31, 2025
GRI 1 Version Used	GRI 1: Foundation 2021
GRI Sector Standards Application	None

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter / Supplementary Information
GRI 2: General Disclosures (2021)			
GRI 2: General Disclosures (2021)	2-1 Organizational details	9	1.1 About Ruentex
	2-2 Entities included in the organization's sustainability reporting	9	1.1 About Ruentex
	2-3 Reporting period, frequency and contact point	5	About This Report
	2-4 Restatements of information	5	About This Report
	2-5 External assurance	5	About This Report
	2-6 Activities, value chain and other business relationships	9 35 53	1.1 About Ruentex 3.1 Creating Sustainable Buildings 3.2 Supply Chain Management
	2-7 Employees	83	5.1 Talent Recruitment and Development
	2-8 Workers who are not employees	83	5.1 Talent Recruitment and Development
	2-9 Governance structure and composition	25	2.1 Corporate Governance
	2-10 Nomination and selection of the highest governance body	25	2.1 Corporate Governance
	2-11 Chair of the highest governance body	25	2.1 Corporate Governance
	2-12 Role of the highest governance body in overseeing the management of impacts	14	1.2 Sustainable Strategy and Blueprint
	2-13 Delegation of responsibility for managing impacts	14	1.2 Sustainable Strategy and Blueprint

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter / Supplementary Information
GRI 2: General Disclosures (2021)	2-14 Role of the highest governance body in sustainability reporting	14	1.2 Sustainable Strategy and Blueprint
	2-15 Conflicts of interest	25	2.1 Corporate Governance
	2-16 Communication of critical concerns	17	1.3 Identification of Key Issues and Stakeholder Communication
	2-17 Collective knowledge of highest governance body	25	2.1 Corporate Governance
	2-18 Evaluation of the performance of the highest governance body	25	2.1 Corporate Governance
	2-19 Remuneration policies	25	2.1 Corporate Governance
	2-20 Process to determine remuneration	25	2.1 Corporate Governance
	2-21 Annual total compensation ratio	83	5.1 Talent Recruitment and Development
	2-22 Statement on sustainable development strategy	4	Chairman's Message
	2-23 Policy commitments	8 24 34 64 82 98	Chapter Cover Pages
	2-24 Embedding policy commitments	8 24 34 64 82 98	Chapter Cover Pages
	2-25 Processes to remediate negative impacts	14 17	1.2 Sustainable Strategy and Blueprint 1.3 Identification of Key Issues and Stakeholder Communication

1. GRI Standards Indicators
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Index - Home Builders• 3. SASB Standards Disclosure
Index - Real Estate• 4. Climate-related Information of
TWSE/TPEX Listed Companies• 5. Summary of
Assurance Items• 6. CPA's Limited
Assurance Report

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter / Supplementary Information
GRI 2: General Disclosures (2021)	2-26 Mechanisms for seeking advice and raising concerns	14	1.2 Sustainable Strategy and Blueprint
		17	1.3 Identification of Key Issues and Stakeholder Communication
		29	2.2 Ethical Business Practices
		31	2.3 Risk Management
	2-27 Compliance with laws and regulations	33	2.4 Regulatory Compliance
	2-28 Membership associations	9	1.1 About Ruentex
GRI 3: Material Topics (2021)	2-29 Approach to stakeholder engagement	14	1.2 Sustainable Strategy and Blueprint
		17	1.3 Identification of Key Issues and Stakeholder Communication
	2-30 Collective bargaining agreements	83	5.1 Talent Recruitment and Development
Key Topics			
GRI 3: Material Topics (2021)	3-1 Process to determine material topics	14	1.2 Sustainable Strategy and Blueprint
		17	1.3 Identification of Key Issues and Stakeholder Communication
	3-2 List of material topics	14	1.2 Sustainable Strategy and Blueprint
		17	1.3 Identification of Key Issues and Stakeholder Communication
	3-3 Management of material topics	8	Chapter cover pages,
		14	1.2 Sustainable Strategy and Blueprint
		17	1.3 Identification of Key Issues and Stakeholder Communication
		24	1.2 Sustainable Strategy and Blueprint
		34	1.3 Identification of Key Issues and Stakeholder Communication
64		1.3 Identification of Key Issues and Stakeholder Communication	
82	1.3 Identification of Key Issues and Stakeholder Communication		
98	1.3 Identification of Key Issues and Stakeholder Communication		
Corporate Governance			
GRI 2: General Disclosures (2021)	2-9 Governance structure and composition	25	2.1 Corporate Governance

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter / Supplementary Information
GRI 2: General Disclosures (2021)	2-10 Nomination and selection of the highest governance body	25	2.1 Corporate Governance
	2-11 Chair of the highest governance body	25	2.1 Corporate Governance
	2-12 Role of the highest governance body in overseeing the management of impacts	14	1.2 Sustainable Strategy and Blueprint
	2-13 Delegation of responsibility for managing impacts	14	1.2 Sustainable Strategy and Blueprint
	2-14 Role of the highest governance body in sustainability reporting	14	1.2 Sustainable Strategy and Blueprint
	2-15 Conflicts of interest	25	2.1 Corporate Governance
	2-16 Communication of critical concerns	17	1.3 Identification of Key Issues and Stakeholder Communication
	2-17 Collective knowledge of highest governance body	25	2.1 Corporate Governance
	2-18 Evaluation of the performance of the highest governance body	25	2.1 Corporate Governance
	2-19 Remuneration policies	25	2.1 Corporate Governance
	2-20 Process to determine remuneration	25	2.1 Corporate Governance
	2-21 Annual total compensation ratio	83	5.1 Talent Recruitment and Development
Business and Financial Overview			
GRI 201 (2016): Economic Performance	201-1 Direct economic value generated and distributed	9	1.1 About Ruentex
	201-2 Financial implications and other risks and opportunities due to climate change	65	4.1 Climate and Environmental Management
	201-4 Financial assistance received from government	9	1.1 About Ruentex
Regulatory Compliance and Ethical Integrity			
GRI 205 (2016): Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	29	2.2 Ethical Business Practices
	205-3 Confirmed incidents of corruption and actions taken	29	2.2 Ethical Business Practices
Risk Management			
NA	Risk management organizational structure, policies and procedures, scope and response strategies	31	2.3 Risk Management

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter / Supplementary Information
Raw Material Management			
GRI 301 (2016): Materials	301-1 Materials used by weight or volume	53	3.2 Supply Chain Management
	301-2 Recycled input materials used	53	3.2 Supply Chain Management
	301-3 Reclaimed products and their packaging materials	53	3.2 Supply Chain Management
Energy and Greenhouse Gas Management			
GRI 302 (2016): Energy	302-1 Energy consumption within the organization	69	4.2 Energy and Greenhouse Gas Management
	302-3 Energy intensity	69	4.2 Energy and Greenhouse Gas Management
	302-4 Reduction of energy consumption	69	4.2 Energy and Greenhouse Gas Management
	302-5 Reductions in energy requirements of products and services	69	4.2 Energy and Greenhouse Gas Management
GRI 305 (2016): Emissions	305-1 Direct (Scope 1) GHG emissions	69	4.2 Energy and Greenhouse Gas Management
	305-2 Energy indirect (Scope 2) GHG emissions	69	4.2 Energy and Greenhouse Gas Management
	305-4 GHG emissions intensity	69	4.2 Energy and Greenhouse Gas Management
	305-5 Reduction of GHG emissions	69	4.2 Energy and Greenhouse Gas Management
Waste Management			
GRI 306 (2020): Waste	306-1 Waste generation and significant waste-related impacts	79	4.4 Waste Management
	306-2 Management of significant waste-related impacts	79	4.4 Waste Management
	306-3 Waste generated	79	4.4 Waste Management
	306-4 Waste diverted from disposal	79	4.4 Waste Management
	306-5 Waste directed to disposal	79	4.4 Waste Management

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter / Supplementary Information
Occupational Safety and Health			
GRI 403 (2018): Occupational Health and Safety	403-1 Occupational health and safety management system	91	5.3 Safe Workplace Environment
	403-2 Hazard identification, risk assessment, and incident investigation	91	5.3 Safe Workplace Environment
	403-3 Occupational health services	91	5.3 Safe Workplace Environment
	403-4 Worker participation, consultation, and communication on occupational health and safety	91	5.3 Safe Workplace Environment
	403-5 Worker training on occupational health and safety	91	5.3 Safe Workplace Environment
	403-6 Promotion of worker health	91	5.3 Safe Workplace Environment
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	91	5.3 Safe Workplace Environment
	403-8 Workers covered by an occupational health and safety management system	91	5.3 Safe Workplace Environment
	403-9 Work-related injuries	91	5.3 Safe Workplace Environment
	403-10 Work-related ill health	91	5.3 Safe Workplace Environment
Building Quality and Safety			
GRI 416 (2016): Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	35	3.1 Creating Sustainable Buildings
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	33	2.4 Regulatory Compliance
Customer Rights and Service Quality			
GRI 418 (2016): Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	57	3.3 Customer Relationship
Sustainable Product Design and Services			
NA	Safe Development Design, Low-Carbon Labor-Saving Construction, Innovative Green Building Materials	35	3.1 Creating Sustainable Buildings

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter / Supplementary Information
Other Topics			
GRI 200: Economic			
GRI 203 (2016): Indirect Economic Impacts	203-1 Infrastructure investments and services supported	35	3.1 Creating Sustainable Buildings
		99	6.1 Social Participation
		101	6.2 Senior Housing
		104	6.3 Commercial Area Prosperity
GRI 204 (2016): Procurement Practices	204-1 Proportion of spending on local suppliers	53	3.2 Supply Chain Management
GRI 300: Environmental			
GRI 303 (2018): Water and Effluents	303-1 Interactions with water as a shared resource	77	4.3 Water Resource Management
	303-2 Management of water discharge-related impacts	77	4.3 Water Resource Management
	303-3 Water withdrawal	77	4.3 Water Resource Management
	303-4 Water discharge	77	4.3 Water Resource Management
	303-5 Water consumption	77	4.3 Water Resource Management
GRI 308 (2018): Supplier Environmental Assessment	308-2 Negative environmental impacts in the supply chain and actions taken	53	3.2 Supply Chain Management
GRI 400: Social			
GRI 401 (2016): Labor-Management Relations	401-1 New employee hires and employee turnover	83	5.1 Talent Recruitment and Development
	401-2 Benefits provided to full-time employees (not including temporary or part-time employees)	88	5.2 Employee Care Implementation
	401-3 Parental leave	88	5.2 Employee Care Implementation
GRI 402 (2016): Labor-Management Relations	402-1 Minimum notice periods regarding operational changes	83	5.1 Talent Recruitment and Development

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter / Supplementary Information
GRI 404 (2016): Training and Education	404-1 Average hours of training per year per employee	83	5.1 Talent Recruitment and Development
	404-3 Percentage of employees receiving regular performance and career development reviews	83	5.1 Talent Recruitment and Development
GRI 405 (2016): Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	25 83	2.1 Corporate Governance, 5.1 Talent Recruitment and Development
	405-2 Ratio of basic salary and remuneration of women to men	83	5.1 Talent Recruitment and Development
GRI 406 (2016): Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	83	5.1 Talent Recruitment and Development
GRI 408 (2016): Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	53 83	3.2 Supply Chain Management 5.1 Talent Recruitment and Development
GRI 409 (2016): Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	53 83	3.2 Supply Chain Management 5.1 Talent Recruitment and Development
GRI 414 (2016): Supplier Social Assessment	414-2 Negative social impacts in the supply chain and actions taken	53	3.2 Supply Chain Management
GRI 417 (2016): Marketing and Labeling	417-1 Requirements for product and service information and labeling	57	3.3 Customer Relations
	417-2 Incidents of non-compliance concerning product and service information and labeling	33	2.4 Regulatory Compliance
	417-3 Incidents of non-compliance concerning marketing communications	33	2.4 Regulatory Compliance

Appendix 2. SASB Standards Disclosure Index - Home Builders

SASB Topic	SASB Indicator		2025 Disclosure Information	Notes	Page Number
Land Use and Ecological Impact	IF-HB-160a.1.	Number of land parcels held at redevelopment sites	0	Number of urban renewal and old building reconstruction projects held as of 12/31/2025.	-
		Number of houses delivered at redevelopment sites	6	Number of houses delivered in 2025 for projects located in urban renewal and old building reconstruction sites.	-
	IF-HB-160a.2.	Number of land parcels held in areas with high water stress	17	Analysis of land parcels in high water stress areas using WRI tools.	-
		Number of houses delivered in areas with high water stress	0	Analysis of houses in high water stress areas using WRI tools.	-
	IF-HB-160a.3.	Total monetary loss from legal proceedings related to environmental regulations	0	Total amount of fines for environmental regulation violations in 2025. SASB Home Builders coverage scope does not include Ruentex Engineering & Construction, resulting in discrepancies with report amounts.	-
	IF-HB-160a.4.	Incorporation of environmental factors into site selection, site design, land development, and construction procedures for development projects	Refer to 3.1.1 Safe Development Design	—	36
Employee Health and Safety	IF-HB-320a.1.	For direct employees (1) Recordable occupational injury rate and	0	Excludes Ruentex Engineering & Construction, Ruentex Materials, and Ruentex Interior Design.	-
		For direct employees (2) Fatality rate	0		-

SASB Topic	SASB Indicator	2025 Disclosure Information	Notes	Page Number	
Employee Health and Safety	IF-HB-320a.1.	Contract employees' (1) Recordable occupational injury rate and	0	Excludes Ruentex Engineering & Construction, Ruentex Materials, and Ruentex Interior Design.	-
		Contract employees' (2) Fatality rate	0		-
Resource Efficiency Design	IF-HB-410a.1.	Number of houses with residential energy efficiency certification: (1) Number of houses	704 units	The total number of homes certified in various categories of green buildings.	-
		Average score for houses with residential energy efficiency certification: (2) Average score	Gold and Silver Level	The average score of daily energy-saving indicators or building energy efficiency indicators for homes certified in various green building categories. (Candidate certificate obtained, certification still under review).	45
	IF-HB-410a.2.	Percentage of water fixtures installed that meet water efficiency standards	100%	All units handed over in 2025 were equipped with toilets bearing the Water Efficiency Label.	78
	IF-HB-410a.3.	Number of homes delivered with third-party green building certification	412 units	The total number of homes certified in various categories of green buildings.	-
	IF-HB-410a.4.	Description of how resource efficiency-related risks and opportunities are incorporated into building/home design and communicated to customers	Refer to 3.1.1 Safe Development Design	—	36

[1. GRI Standards Indicators Reference Table](#)
[2. SASB Standards Disclosure Index - Home Builders](#)
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SASB Topic	SASB Indicator		2025 Disclosure Information	Notes	Page Number
Impact of new developments on communities	IF-HB-410b.1.	Describe how infrastructure, services, and economic hubs influence site selection and development decisions	Refer to 3.1.1 Safe Development Design	–	36
	IF-HB-410b.2.	Number of land parcels held on infill sites	0	As of 12/31/2025, the number of development projects on vacant land between two buildings.	-
		Number of homes delivered on infill sites	0	Number of homes delivered on vacant land between two buildings in 2025.	-
	IF-HB-410b.3.	In compact development areas (1) Number of homes delivered and (2) Average density.	412 units	Compact development areas are defined as Taiwan's six major cities (Taipei City, Kaohsiung City, New Taipei City, Taichung City, Tainan City, and Taoyuan City). Number of homes delivered in compact development areas in 2025.	-
			0.12 Taiwanese Ping(0.397m ²)	Average density in projects within the defined areas, calculated as the total number of homes in a project divided by the development area of the project.	-

SASB Topic	SASB Indicator		2025 Disclosure Information	Notes	Page Number
Climate change adaptation	IF-HB-420a.1.	Number of land parcels held in 100-year flood zones	17	Assessed based on flood-prone areas identified by the National Disaster Prevention and Protection System.	-
	IF-HB-420a.2.	Description of climate change risk exposure analysis and risk mitigation strategies	Refer to 4.1 Climate and Environmental Management	—	65
Activity Indicators	IF-HB-000.A.	Number of land parcels held	4	Number of completed projects or land with superficies rights held and managed as of December 31, 2025.	-
	IF-HB-000.B.	Number of homes delivered	412 units	Number of homes delivered in 2025.	-
	IF-HB-000.C.	Number of communities under sale	5	As of 12/31/2025, the number of communities under sale.	-

Appendix 3. SASB Standards Disclosure Index - Real Estate

SASB Topic	SASB Indicator		2025 Disclosure Information		Notes	Page Number
Energy Management	IF-RE-130a.1.	Percentage of total floor area covered by energy consumption data, categorized by property type	Department Stores	66%	• Department stores excluded: Kaohsiung Dali Store (leased); Nangang Store, Songshan Store No. 1 exclude parking areas and sections shared with Taiwan Railways; Songshan Store No. 2 and Neihu Store electricity consumption data excludes parking areas shared with others. • Office Buildings Excludes: Zhonglun Building (leased)	-
			Office Buildings	69%		-
	IF- RE-130a.2.	Energy consumption data within the coverage area categorized by property type: (1) Total energy consumption within the data coverage range.	Department Stores	62,245.22 GJ	• Department stores excluded: Kaohsiung Dali Store (leased); Nangang Store, Songshan Store No. 1 exclude parking areas and sections shared with Taiwan Railways; Songshan Store No. 2 and Neihu Store electricity consumption data excludes parking areas shared with others. • Office Buildings Excludes: Zhonglun Building (leased)	-
			Office Buildings	50,581.95 GJ		-
		Energy consumption data within the coverage area categorized by property type: (2) Percentage of grid electricity consumption	Department Stores	100%		-
			Office Buildings	100%		-
		Energy consumption data within the coverage area categorized by property type: (3) Percentage of renewable energy	Department Stores	—%		-
			Office Buildings	—%		-
	IF- RE-130a.3.	Percentage change in energy consumption by property type over the same period and data coverage	Department Stores	0.15%	• Department stores excluded: Kaohsiung Dali Store (leased); Nangang Store, Songshan Store No. 1 exclude parking areas and sections shared with Taiwan Railways; Songshan Store No. 2 and Neihu Store electricity consumption data excludes parking areas shared with others. • Office Buildings Excludes: Zhonglun Building (leased)	-
			Office Buildings	10.62%		-
	IF- RE-130a.4.	By property type (expressed as a percentage): (1) Percentage of property portfolio with energy ratings	Department Stores	46%	• Calculated based on the floor area of buildings that have received Green Buildingn Label • Department stores excluded: Kaohsiung Dali Store (leased); Nangang Store, Songshan Store No. 1 exclude parking areas and sections shared with Taiwan Railways; Songshan Store No. 2 and Neihu Store electricity consumption data excludes parking areas shared with others. • Office Buildings Excludes: Zhonglun Building (leased)	-
			Office Buildings	42%		-
		By property type (expressed as a percentage): (2) Percentage of property portfolio rated as "Energy Star."	Department Stores	—%		-
			Office Buildings	—%		-
	IF- RE-130a.5.	Description of how building energy management considerations are integrated into property investment analysis and operational strategies	For more details, refer to sections 3.1 "Creating Sustainable Buildings" and 4.2 "Energy and Greenhouse Gas Management."			35 69

SASB Topic	SASB Indicator	2025 Disclosure Information		Notes	Page Number
Water resource management	IF-RE-140a.1.	(1) Percentage of total floor area covered by water data	68%	- Department stores excluded: Kaohsiung Dali Store (leased); Nangang Store, Songshan Store No. 1 exclude parking areas and sections shared with Taiwan Railways; Songshan Store No. 2 and Neihu Store water usage statistics exclude parking areas. - Office Buildings Excludes: Zhonglun Building (leased)	-
		(1) Percentage of water withdrawn from areas with high or extremely high baseline water stress, categorized by property type:	0%	According to the WRI tool, none of Ruentex Development's office buildings or department stores are located in areas of high water risk.	77
	IF-RE-140a.2.	(1) Water data coverage for total water withdrawal by floor area	Department Stores 381,107.00m³ ; 66% Office Buildings 86,292.00m³ ; 69%	- Department stores excluded: Kaohsiung Dali Store (leased); Nangang Store, Songshan Store No. 1 exclude parking areas and sections shared with Taiwan Railways; Songshan Store No. 2 and Neihu Store water usage statistics exclude parking areas. - Office buildings excluded: Zhonglun Building (leased).	-
		(2) Percentage of water withdrawn from areas with high or extremely high baseline water stress, categorized by property type:	0%	According to the WRI tool, none of Ruentex Development's office buildings or department stores are located in areas of high water risk.	77
	IF-RE-140a.3.	Changes in water withdrawal by property type, percentage change over the same period, and data coverage	Department Stores	- Department stores excluded: Kaohsiung Dali Store (leased); Nangang Store, Songshan Store No. 1 exclude parking areas and sections shared with Taiwan Railways; Songshan Store No. 2 and Neihu Store water usage statistics exclude parking areas. - Office buildings excluded: Zhonglun Building (leased).	-
			Office Buildings		-
	IF-RE-140a.4.	Discussion of water resource management risks and strategies to mitigate these risks	Refer to 4.3 Water Resource Management	--	77
Tenant Sustainability Management	IF-RE-410a.1.	By property type, (1) the percentage of new leases that include cost recovery clauses to fund improvements related to resource efficiency and (2) the associated leased floor area	In 2025, no new leases were signed that included cost recovery clauses for funding resource efficiency improvements.	--	-
	IF-RE-410a.2.	By property type, the percentage of tenants' (1) electricity usage and (2) water usage that is independently metered or sub-metered	Department store malls and office building tenant grid electricity consumption and water usage are 100% sub-metered.	--	-
	IF-RE-410a.3.	Description of policies to measure, incentivize, and improve the sustainability impact of tenants	Refer to 4.2 Energy and Greenhouse Gas Management	--	69
Climate change adaptation	IF-RE-450a.1.	By property type, area of properties located in a 100-year flood zone	0 m ²	According to the National Disaster Prevention Center's disaster potential assessment system, none of Ruentex Development's office buildings or department stores are located in flood-prone areas.	-

SASB Topic	SASB Indicator	2025 Disclosure Information			Notes	Page Number
Climate change adaptation	IF-RE-450a.2. Description of climate change risk exposure analysis, the systemic exposure of the property portfolio, and risk mitigation strategies	Refer to 4.1 Climate and Environmental Management			--	65
Activity Indicators	IF-RE-000.A. Number of assets by real estate category	Department Stores	5 stores	Department stores: CityLink Nangang Store, Songshan No. 1 Store, Songshan No. 2 Store, Neihu Store and Sanchong Store, a total of 5 stores.		11
		Office Buildings	3 cases	Office buildings: Nangang Building, Songshan Building and Yucheng Office Building, 3 projects in total.		
	IF-RE-000.B. Lettable floor area by property type	Department Stores	118,293.97 m ²	--		-
		Office Buildings	264,937.54 m ²			-
	IF-RE-000.C. Ratio of assets under indirect management by property type	Department Stores	34%	Nangang parking lot and Neihu parking lot are indirectly managed assets.		-
		Office Buildings	29%	Indirect assets under management of Nangang Hotel Building and Songshan parking lot.		-
	IF-RE-000.D. Average occupancy rate by property type	Department Stores	100%	--		-
		Office Buildings	100%			-

Appendix 4. Climate-Related Information of TWSE/TPE x Listed Companies – Risks and Opportunities Posed by Climate Change to the Company and the Company's Response Measures

According to Article 4-1 of the "Regulations for TWSE- Listed Companies on Preparation and Filing of Sustainability Reports": Attachment 2 Climate-related Information for TWSE- Listed Companies

Item	Disclosure content	Corresponding Chapters	Page Number
1	Explanation of the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	4.1 Climate and Environmental Management	65
2	Explanation of how the identified climate risks and opportunities impact the company's business, strategy, and financials (short-term, medium-term, and long-term).	4.1 Climate and Environmental Management	65
3	Explanation of the financial impact of extreme climate events and transition actions.	4.1 Climate and Environmental Management	65
4	Explanation of how the process of identifying, assessing, and managing climate risks is integrated into the overall risk management system.	4.1 Climate and Environmental Management	65
5	If scenario analysis is used to assess resilience to climate change risks, explain the scenarios, parameters, assumptions, analysis factors, and major financial impacts used.	Under planning	-
6	If there is a transition plan for managing climate-related risks, explain the content of the plan and the indicators and targets used to identify and manage physical and transition risks.	Under planning	-
7	If internal carbon pricing is used as a planning tool, explain the basis for price setting.	Under planning	-

Item	Disclosure content	Corresponding Chapters	Page Number
8	If climate-related targets are set, explain the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress made each year. If carbon offsets or renewable energy certificates (RECs) are used to meet related targets, provide the source and amount of the offsets or the number of RECs used.	Ruentex Development has set climate carbon reduction targets for 2030, using 2024 as the baseline year (emissions of 671,920.6803 tonCO ₂ e), with reduction targets of 11% for the construction business and 5% for the department store and service business. Expected to achieve 7% (actually 7.56%) reduction in 2025. The Group's greenhouse gas inventory covers Scope 1 and Scope 2 emissions of its consolidated entities. Action plans have been developed based on the nature of each entity's business operations, including measures such as installing solar panels, improving process and equipment efficiency, and optimizing air-conditioning and lighting systems. The Group currently does not use carbon offsets or Renewable Energy Certificates (RECs) and will evaluate their use in the future based on actual needs and strategic considerations.	-
9	Greenhouse gas inventory and verification status, reduction targets, strategies, and specific action plans	4.2 Energy and Greenhouse Gas Management	69

Appendix 4-1. GHG Inventory and Assurance for the Last Two Years

Company Basic Information		As required by the sustainability development roadmap for listed companies			
☒ Capital over NT\$10 billion, steel industry, cement industry ☐ Capital over NT\$5 billion but less than NT\$10 ☐ Capital less than NT\$5 billion		☒ Parent company individual inventory ☐ Consolidated financial report subsidiary			
		2024		2025 ^{Note}	
		Emissions (tons CO ₂ e)	Intensity (Tons CO ₂ e/NT\$ million in revenue)	Emissions (tons CO ₂ e)	Intensity (Tons CO ₂ e/NT\$ million in revenue)
Parent Company	Scope 1/ Category 1	476.0831	0.0593	467.7999	0.0469
	Scope 2/ Category 2	3,475.8336	0.4331	3,020.6449	0.3031
Parent Company Assurance Scope		100%		100%	
Percentage of disclosed inventory coverage					
Consolidated Financial Statement Subsidiary	Scope 1/ Category 1	597,431.6642	23.8841	551,534.5922	15.9376
	Scope 2/ Category 2	70,537.0994	2.8199	66,012.9524	1.9076
Subsidiary Assurance Scope		97.38%		96.33%	
Percentage of disclosed inventory coverage					
Greenhouse Gas Inventory Standards		Parent Company: Greenhouse Gas Protocol (GHG Protocol) (Greenhouse Gas Protocol, GHG Protocol)		Parent Company: Greenhouse Gas Protocol (GHG Protocol) (Greenhouse Gas Protocol, GHG Protocol)	
Assurance Scope		Ruentex Development Co., Ltd. (including hypermarket)		Ruentex Development Co., Ltd. (including hypermarket)	
Assurance Organization		PwC Taiwan		PwC Taiwan	
Assurance Standard		ISAE 3410		ISAE 3410	
Assurance Opinion		Limited Assurance		Limited Assurance	

Note: According to the "Listed Company Sustainable Development Roadmap," Ruentex Development should disclose inventory covering the consolidated financial report scope for this year. The 2025 implementation disclosed inventory information for the parent company (including MEGA PX-Mart Zhonglun Store) and eight subsidiaries (Ruentex Innovative Development, Ruentex Construction, Ruentex Bai-Yi, Ruentex Xu-Zhan, Ruentex Engineering & Construction Co., Ltd., Ruentex Materials, Ruentex Interior Design Inc., and Ruentex). Subsidiaries Ruentex Innovative Development, Ruentex Security, and Ruentex Maintenance use part of the parent company's office space, so their emissions are consolidated and reported under the parent company.

Appendix 4-2. Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

Ruentex Development has expanded the scope of its greenhouse gas inventory since 2023, covering all consolidated entities within the Group in 2024. The Group's greenhouse gas emissions in 2024 totaled 671,920.6803 metric tons. Using 2024 as the baseline year, the Group aims to reduce emissions by 7% from the baseline by 2025 and gradually increase the reduction to 11% by 2030.

Ruentex Development divides consolidated entities into the construction business and the department store and service business according to business operations. The carbon reduction strategies and action plans for each business are described as follows:

Main carbon reduction strategies and specific action plans for the construction business:

Using 2024 as the baseline year, the construction business targets a gradual reduction to achieve 11% by 2030. To realize this goal, the following action plans will be promoted:

1. Subsidiary Ruentex Engineering & Construction Co., Ltd. will install solar panels at precast factories to generate electricity for production use. In the future, any surplus electricity will be supplied to other Group subsidiaries.
2. Subsidiary Ruentex Materials plans to reduce carbon emissions in production processes through using alternative raw materials, improving processes, and equipment maintenance.

Main carbon reduction strategies and specific action plans for the department store and service business:

1. MEGA PX-Mart Zhonglun Store reduces some lighting hours, raises indoor temperatures, and reduces operating hours of escalators, freight elevators, and some computer hosts to lower greenhouse gas emissions.
2. CITYLINK will assess energy consumption reduction for system air conditioning, chilled water systems, and cooling towers, optimizing energy consumption efficiency of various main systems to achieve carbon reduction goals.

In the future, we will continue to conduct rolling reviews and strengthen greenhouse gas reduction strategies and implementation actions based on inventory results and actual operational conditions, moving toward long-term low-carbon operations.

Appendix 5. Summary of Assurance Items

No.	Assurance goals	Standards	Section
1	Average satisfaction score of Ruenfu residents in 2025 was 97.42 points.	Based on the satisfaction survey reports for Ruenfu residents conducted by the Department of Statistics, Chung Yuan Christian University, for the first and second half of 2025: the average satisfaction score for the first half was 97.46 points, and 97.37 points for the second half, leading to an annual average satisfaction score of 97.42 points for 2025.	6.2 Senior Housing
2	Average case handling time for after-sales service through the 0800 Customer Service System in 2025 was 0.74 days.	Based on data from the 0800 Customer Service System, for Ruentex Development's construction projects, the average number of days from case reporting to completion of repair work during 2025 was calculated. Note: The calculation standard subtracts the registration date from the closure date; if both fall on the same day, the handling time is recorded as 0 days.	3.3 Customer Relations
3	Average repair satisfaction score through the 0800 Customer Service System in 2025 was 97.6 points.	Based on the 0800 Customer Service System, the satisfaction survey results for repair cases at Ruentex Development projects (Note) are calculated by multiplying the annual average rating on a 5-point scale by 20. Note: Calculations are based on customer satisfaction survey responses from customers who were actually contacted by phone and provided valid feedback in 2025.	3.3 Customer Relations
4	Total training hours completed by board directors in 2025 amounted to 81 hours.	Based on 25 completion certificates of board directors' training in 2025, the total training hours completed amounted to 81 hours.	2.1 Corporate Governance
5	The average score for the Self-Assessment of Board Members for 2025 was 99.15 points.	Based on the results of nine Board Member Performance Self-Assessment Questionnaires for 2025, the average score was 99.15 points.	2.1 Corporate Governance

Appendix 6. CPA's Limited Assurance Report



資誠

會計師有限確信報告

資會綜字第 25014354 號

潤泰創新國際股份有限公司 公鑒：

本會計師受潤泰創新國際股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定民國 114 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 114 年度永續報告書之「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之「報告書涵蓋邊界」段落述明。

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

本案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。

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，包含與選循職業道德規範、專業準則及所適用法令有關之政策或程序。

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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、文件之檢查與量化方法是否適當之評估，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、所應用之資訊系統，以及攸關之內部控制，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 114 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。

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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 涂晨源

涂晨源

中華民國 115 年 08 月 13 日

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