

(V) Implementation of the Company's promotion of sustainable development and the differences from the Code of Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies as well as its reasons:

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
I. Does the Company have a governance structure to promote sustainable development, and set up a full-time (part-time) unit to promote sustainable development, which is authorized by the Board of Directors, handled by senior management and supervised by the Board of Directors?	V		The Company has established a governance structure to promote sustainable development and set up a dedicated sustainable development unit. In 2021, the board of directors approved the establishment of the "Sustainable Development Office", which is under the chairman's supervision and is responsible for issue identification, strategic planning, resource integration and tracking and assessment. The Company holds a Board of Directors meeting at least once a quarter, and the highest governance unit is responsible for discussing the operations (including ESG promotion) of the Company and its subsidiaries actually operated (HB O&M Co., Ltd., Star Trade CO., LTD., Star Charger CO., LTD., Star Aquaculture Co., Ltd. Solutions and companies for various fields). The Company's sustainability development policy was submitted to the 5th meeting of the 3rd Board of Directors in 2021 and announced to all employees. Preparation of the 2025 Sustainability Report has also commenced. As of the date of printing of the annual report, stakeholder and material topic identification	No significant differences

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			analyses, questionnaire distribution and analysis, and initial data collection have been completed. The report is being prepared in accordance with disclosure standards such as GRI and SASB, and upon completion will be submitted to the Board of Directors and uploaded to the Company's official website. Note: In addition, the Company established the Sustainability Committee on March 10, 2026. In the future, at least two meetings will be convened annually, and the Sustainability Committee will regularly report sustainability information (including but not limited to the implementation status of material sustainability topics, TCFD climate information, and greenhouse gas inventory progress) to the Board of Directors.	
II. Does the Company conduct risk assessments on environmental, social and corporate governance issues related to the Company's operations and formulate relevant risk management policies or strategies in accordance with the principle of materiality?	V		In 2021, the Company set up a Sustainable Development Office, and its organizational rank is directly subordinate to the Chairman, so that the Chairman can immediately grasp the execution progress. As the core unit of ESG promotion, the business scope of the Sustainable Development Office includes: serving as a cross departmental resource integration and communication platform, formulating medium and long-term sustainable development plans, identifying relevant sustainable issues, formulating strategies,	No significant differences

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			annual projects and execution programs, preparing sustainable development budgets, tracking the execution effectiveness of each unit, etc. The Sustainable Development Office must report to the Board of Directors at least once a year, and the Company's 2024 Sustainability Report has been submitted to the 4th meeting of the 5th Board of Directors on August 11, 2025. The Sustainable Development Office also identifies material issues through internal interviews, questionnaires, cross-departmental meetings, and external consultant advice based on international standards such as GRI, TCFD, and SASB. It communicates with internal and external stakeholders, and integrates the assessment data of each department and subsidiary to assess the significant ESG issues, formulate risk management policies for effective identification, measurement, assessment, supervision and control, and take specific action programs to reduce the impact of related risks. Based on the assessed risks, relevant risk management policies and strategies are formulated as follows: 1. Beginning in early 2023, the Company started introducing ISO 14001 environmental management certification. The Company	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			obtained third-party certification from BSI in August 2024 and received the certification certificate in November. The certificate is valid from November 28, 2023 to November 27, 2026, and recertification has been planned for August 2026. 2. Since 2023, the climate risk identification process constructed by TCFD has been introduced in the preparation of sustainability report, and climate risks and opportunities have been discussed across departments. In accordance with ISO 14064-1, the Company has conducted regular annual inventories of greenhouse gas emissions and removals since 2022 in order to review the impact of operating activities on climate change. According to the 2024 inventory results, although the absolute values of Scope 1 and Scope 2 emissions increased, this was mainly attributable to the expansion of the Company's business scale, the increase in operating locations, and the inclusion of a broader scope of supply chain management. The Company also continues to increase the proportion of green electricity usage. According to the 2025 inventory results, the overall trend remained the same as the previous year. As the Company's operating scale continues to expand, the absolute value of	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			emissions continues to increase. However, through the continuous introduction of renewable energy and optimization of energy management measures, including the promotion of diversified green electricity procurement mechanisms, carbon emission intensity has gradually improved. In addition to commissioning subsidiaries to assist with green electricity wheeling services, the Company also actively participates in Taipower's small-scale green electricity projects to expand diversified channels for obtaining green electricity and actively reduce carbon emission intensity, thereby effectively suppressing the growth of Scope 1 and Scope 2 emissions. 3. The ISO management systems were planned and introduced beginning in 2022 for offices and project sites continuously established during the year for certification, demonstrating performance in environmental safety and health, quality, and energy management. The validity periods of the certifications for each management system are described as follows: ISO 9001:2015 Quality Management System: 2024.08.13~2027.08.12 ISO 14001:2015 Environmental Management System: 2023.11.28~2026.11.27	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			ISO 45001:2018 Occupational Health and Safety Management System: 2024.09.06~2027.09.05 ISO 50001:2018 Energy Management System: 2025.12.25~2028.12.24 4. The Company has completed ISO 27001:2022 basic training and lead auditor training since 2023. ISO 27001 certification was formally introduced in 2024 to ensure the security of the Company's operational data and customer information; the certificate validity period is from December 10, 2024 to December 9, 2027.	
III. Environmental issues (I) Does the Company establish an appropriate environmental management system according to its industrial characteristics?	V		As mentioned above, all office locations of the Company have established the ISO14001 environmental management system since February 2023, and officially obtained third-party certification in October 2023. In addition, the Company has conducted greenhouse gas inventory in accordance with ISO 14064-1 since 2022. In the future, the Company will expand the scope of greenhouse gas inventory to other operating locations and ensure that it continues to obtain the ISO 14064-1 certification. As in previous years, the inventory results will be announced in the sustainability report and on the Company's official website.	No significant differences

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
(II) Is the Company committed to improving energy efficiency and using recycled materials with low impact on environmental load?	V		1. The Company is committed to promoting renewable energy to enter daily life and become popular, with the mission of “smart green energy, readily available”. In 2025, the Company’s fixed operating locations and employee dormitories consumed a total of approximately 1,410,920.4820 kWh of electricity (this figure is an estimated value, and the final figures shall be subject to disclosures in the Company’s Sustainability Report). As the Company’s business scale expanded, operating sites increased, and more supply chain management scope was incorporated, overall electricity consumption increased compared with the previous year. 2. To continuously reduce carbon emissions from operating activities, the Company actively promotes low-carbon operating strategies and continuously increases the proportion of green electricity usage. In 2025, the green electricity usage rate of the Taipei headquarters was 89.42%, and that of the Taichung office was 88.04%. In addition to entrusting subsidiaries to assist in green electricity wheeling, the Company also actively participates in Taiwan Power Company’s small-scale green electricity projects to expand	No significant differences

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			diversified channels for obtaining green electricity and enhance the flexibility of renewable energy usage. 3. Through the above measures, the Company continuously reduced carbon emission intensity and effectively restrained the growth of Scope 1 and Scope 2 emissions. In the future, the Company will continue increasing the proportion of green electricity usage at various office locations and project sites in order to gradually move toward the 2050 net-zero emissions target, and related results will continue to be disclosed in the Sustainability Report and on the Company's website. 4. The Company introduced ISO 50001 on December 25, 2025 and obtained third-party certification. 5. In the operation activities of the construction, in order to reduce unnecessary waste of resources, the Company carried out the construction in the most environmental and economic way according to the environmental characteristics of the field. In 2021, we comprehensively required the recycling and reusing of engineering fences and pallets, and the use of steel molds or system molds to reduce the wastes generated by the loss of traditional wooden mold plates.	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
(III) Does the Company assess the present and future potential risks and opportunities posed by climate change and take relevant measures to address them?	V		The Company has designated the Sustainable Development Office as the climate change management unit, which reports directly to the Chairman of the Board of Directors, and annually studies and reviews the Company's climate change strategy and goals, and manages climate change risks and opportunities. Since 2023, the Company has assessed the risks and opportunities of climate change for the Company under the TCFD proposal framework and expects to complete its latest climate risk assessment, including physical risks and transition risks, in mid-year. In order to reduce the climate risk factor, the Company also identifies feasible opportunities and develops countermeasures in parallel. For climate change mitigation, the Company is developing green operations, energy management, and carbon information disclosure projects; to adapt to climate changes, the Company is also strengthening basic measures and building sustainable operation capabilities.	No significant differences
(IV) Does the Company compile statistics on GHG emissions, water consumption and total weight of waste for the past two years, and formulate policies for greenhouse gas	V		The Company carried out the first greenhouse gas survey inventory in 2021 in all areas of Taiwan and Penghu business offices and completed the inspections of Category 1, 2 and 3 specified in ISO14064-1 and the third-party verification.	No significant differences

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons															
	Yes	No	Abstract description																
reduction, water use reduction or other waste management?			<u>Greenhouse Gas Emissions in Last 2 Years:</u> (Information under Category 1 and 2 covers all HD business offices and Category 3 covers indirect greenhouse gas emissions from transport) Unit: Tons of CO2e <table border="1"> <thead> <tr> <th>Year</th><th>Category 1</th><th>Category 2</th><th>Category 3</th><th>Total Emissions</th></tr> </thead> <tbody> <tr> <td>2024</td><td>119.3744</td><td>288.5087</td><td>367.1536</td><td>775.0367</td></tr> <tr> <td>2025</td><td>144.1093</td><td>598.2303</td><td>579.7756</td><td>1,322.1152</td></tr> </tbody> </table> The 2025 greenhouse gas inventory has currently been completed in accordance with ISO 14064-1, with emissions for Categories 1, 2, and 3 amounting to 144.1093, 598.2303, and 579.7756 tons of carbon dioxide equivalent (CO2e), respectively. (Completed voluntary inventory on March 20, 2026 and internal audit on March 27, 2026, and commissioned the British Standards Institution to conduct third-party verification, with the external audit expected to be completed in June 2026. (Current information consists of estimated values; actual greenhouse gas inventory data shall be subject to the sustainability report.) <u>Water consumption in the most recent two years:</u> (Actual data shall be subject to the sustainability report.) Unit: Unit: cubic meter (kWh)	Year	Category 1	Category 2	Category 3	Total Emissions	2024	119.3744	288.5087	367.1536	775.0367	2025	144.1093	598.2303	579.7756	1,322.1152	
Year	Category 1	Category 2	Category 3	Total Emissions															
2024	119.3744	288.5087	367.1536	775.0367															
2025	144.1093	598.2303	579.7756	1,322.1152															

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons						
	Yes	No	Abstract description							
			<table><tr><th>Year</th><th>Total Water Consumption</th></tr><tr><td>2024</td><td>4,460</td></tr><tr><td>2025</td><td>7,709.5747</td></tr></table> In addition, to strengthen the management of water resources, the subsidiary Hsingyuan Fishery Co., Ltd. has planned a complete sensor system to monitor water consumption in real time, and all water is discharged after recycling and purification. For waste, the Company adopts the friendly method and the construction of the field is based on the principle of minimizing the change of the original landform. The waste generated in the operation process of the Company is quite limited, but in order to fully implement the policy of saving and reducing waste, the Company has generally adopted the recycling of engineering fences and pallets in 2021, used steel molds or system molds and reused them to reduce the waste consumed by traditional wooden molds.	Year	Total Water Consumption	2024	4,460	2025	7,709.5747	
Year	Total Water Consumption									
2024	4,460									
2025	7,709.5747									
IV. Social issues (I) Does the company establish relevant management policies and procedures in accordance with relevant laws and regulations and international human rights	V		The policy on sustainable development covering compliance with international human rights norms was approved at the 5th meeting of the 3rd Board of Directors on May 28, 2021 and signed by the Chairman on behalf of the Board of Directors. In addition, the Company has included the human rights policy in	No significant differences						

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
conventions?			the mandatory course for employees, which shall be completed by all employees at the time of joining the Company. Specific contents include: • Do not discriminate against workers during hiring, promotion, awards, training opportunities, job placement, wages, benefits, discipline, termination, and retirement, on the basis of race, skin color, age, sex, sexual orientation, race, disability, religious belief, political affiliation, union membership, national origin, or marital status. • Do not require a woman to take a pregnancy test or to discriminate against a pregnant worker, unless required by local laws or regulations. • Do not require workers or prospective workers to receive a discriminatory drug test, unless required by local laws or regulations or to ensure workplace safety. • Misconduct or violations including workplace bullying, sexual harassment, physical punishment, mental coercion, physical coercion, or abusive language are strictly prohibited. • Prohibition of child labor (under the age of 15), prohibition of overtime work at night for underage employees, and respect	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			for labor voluntariness and freedom of association/speech In November 2022, the Company's Human Rights Policy was also formulated and signed by the chairman's representative, then was uploaded to the Company's official website for publication. It emphasizes that respect for human rights is one of HD core values. It is formulated and updated in accordance with the United Nations Universal Declaration of Human Rights, the United Nations Global Covenant, the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights in the Work, and the laws and regulations in the places where the business offices are located. On the basis of the principles of protection, respect and redress human rights, take actions consistent with the Code of Conduct in the Responsible Business Alliance to demonstrate the importance of human rights issues. In addition, this Policy is applicable to the business activities, products and services of all HD RE related companies and subsidiaries, and extends to all stakeholders in the value chain, including employees, customers, suppliers, partners and joint ventures. What's more, the Policy also sets out the complaint mechanism and whistleblower protection: "HD RE protects the human rights	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			of its employees and all stakeholders by ensuring their rights to complain, inform or complain about any human rights violations they believe may occur, and to seek redress for any human rights violations.	
(II) Does the company establish and implement reasonable employee benefit measures (including salary, vacation and other benefits) and appropriately reflect operational performance or results in employee compensation?	V		<u>Employee remuneration</u> - Overall remuneration policy The Company's remuneration is determined by referring to the market salary level, the domestic economic price trend, and the Company's operation results to maintain the overall competitiveness of the remuneration, and the overall average salary adjustment for 2025, including supervisory and non-supervisory positions, is 3.6%. - Year-end and performance bonuses The year-end bonus and performance bonus of the Company are determined by the Chairman and the Board of Directors according to the annual business operation status and personal work performance respectively. The performance evaluation is conducted once during the first and second half of the year respectively, and the scope of evaluation includes knowledge and skills related to the job. - Regulations regarding employee remuneration	No significant differences

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			Pursuant to Article 26 of the Company's Articles of Incorporation, after deducting employee compensation and directors' and supervisors' remuneration from the current year's profit before tax and reserving an amount to cover accumulated losses, if there is any remaining balance, 5% to 10% thereof shall be appropriated as employee compensation. Of the employee compensation amount, no less than 1% shall be allocated to grassroots employees. Employees of controlled or subordinate companies meeting certain conditions may also be entitled to receive employee compensation. On March 10, 2026, the Board of Directors resolved to appropriate 5% as employee compensation in accordance with the aforementioned provisions of the Articles of Incorporation, of which 15% is expected to be allocated to grassroots employees. <u>Welfare measures</u> In addition to the statutory labor insurance, health insurance, new pension system, occupational disaster insurance and other protections, the Company also provides group insurance for employees; in addition to salary, the Company's employees enjoy	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			two festivals (Mid-Autumn Festival and Dragon Boat Festival) bonuses, site attendants enjoy free staff dormitory, and the following benefits provided by the Staff Welfare Committee: 1. Gift money (gifts) for three festivals 2. Birthday gift money, wedding and funeral benefits 3. Annual Travel Grant of Domestic or Overseas Employees 4. Annual year-end dinner 5. Quarterly subsidy for regular dining 6. Provide annual subsidies for education and further education for employees 7. Occasional festivities With respect to the leave system, in addition to the fixed two-day weekend system, the Company provides three days of special leave and four days of first-year special leave for new employees in order to enhance a friendly workplace environment. For employees encountering circumstances such as childcare needs, major illnesses or injuries, or significant personal events, applications for unpaid leave may be submitted based on individual needs in order to balance family and personal life. In order to balance corporate sustainability and employees'	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			retirement lives, employees may choose to participate in the employee stock ownership trust to encourage retirement planning. For employees participating in the employee stock ownership trust, the Company allocates incentive bonuses annually based on job grade. Provide trust consultation service windows to encourage employees to plan asset allocation in advance and safeguard retirement life. <u>Workplace diversity</u> The Company values diversity. Our hiring policy primarily considers job requirements, personnel expertise, and development potential, without discrimination based on gender, race, or other factors. In 2025, the number of employees insured by labor insurance in the parent company and subsidiaries had all reached the statutory minimum. According to the “People with Disabilities Rights Protection Act,” the parent company, HD Renewable Energy Co., Ltd., had a total of 267 employees at the end of 2025. For companies employing individuals with severe disabilities or above, each such employee can be counted as two headcounts. Therefore, according to the law, the parent company’s employment ratio of employees with disabilities was 2.67%. In addition, in 2025, female employees accounted for 45.85% of	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			the total workforce, while the percentage of female executives at the level of assistant vice president or above was 2.5%.	
(III) Does the company provide a safe and healthy working environment and regular safety and health education for its employees?	V		Management system for occupational health and safety 1. Overall policy The Company follows laws and regulations on occupational safety and health as well as the scope of management system for occupational health and safety, to manage occupational safety and health within the organization: 1.1 Management system certification The Company introduced ISO 45001 management system certification in 2022 and expanded the certification scope to project sites in 2023, and has continued to comply with management system requirements and compliance reviews based on occupational safety and health management. In addition, the Company introduced the environmental management system in 2023 and completed certification in the same year, and introduced and completed certification for the energy management system in 2025. The Company continues to operate under the system framework and compliance commitments. The validity periods of the certifications for each management system are described as follows:	No significant differences

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			1.1.1 ISO 9001:2015 Quality Management System 2024.08.13~2027.08.12 1.1.2 ISO 14001:2015 Environmental Management System 2023.11.28~2026.11.27 1.1.3 ISO 45001:2018 Occupational Health and Safety Management System 2024.09.06~2027.09.05 1.1.4 ISO 50001:2018 Energy Management System 2025.12.25~2028.12.24 1.2 The Company shall carry out the occupational safety and health compliance, the identification of laws and regulations, the implementation review of environmental safety and health and quality management plan regularly, as well as drinking water monitoring and operating environment monitoring regularly to meet the compliance of its regulations. 1.3 Measurement and supervision of environmental safety and quality management performance: Regularly submit the management performance reports of the project contractors' management systems to their supervisors every month; report on the overall environmental safety and quality management performance at the Safety and Health Committee meeting every quarter, including a description of the next quarter's	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			proposed implementation plan. 1.4 The rest of the environmental safety and health, quality, and energy management are carried out in accordance with the existing procedures and documents, and internal audits and management system verification are conducted annually to confirm their effectiveness and compliance. 2. Operation procedure To ensure the Company's operational development, regulatory compliance requirements, and autonomous environmental safety and health, quality, and energy management requirements, the Company integrated ISO 45001, ISO 9001, ISO 14001, and ISO 50001, resulting in 1 manual, 46 procedural documents, 35 regulations and plans, and 259 implementation forms, all of which have been integrated into the documentation of relevant departments for management and implementation. The aforementioned management system is subject to internal audits and inspections on an annual basis to ensure compliance with legal requirements and system standards, and to fulfill the Company's commitment to continual improvement. 3. Educational training	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			The Company conducts various safety, health and quality education and training courses, from safety and health education and training courses for new employees (basic knowledge of volunteer and management system) to professional courses (fire, elevated, electrical, contractor operation management, quality...etc.); including courses on employee health management issues, as well as education and training before the project approval of contractors; as of December 2025, our contractors have attended and 3,942 hours of courses have been completed, which are included in the annual education and training, to be continuously implemented. 4. Number of work injuries, ratio and handling methods 4.1 The Company is committed to establishing a safe and secure workplace, strengthening the concept of hazard prevention, formulating the “Accident, Nonconformity and Corrective Action Management Procedures” and the “Emergency Response Management Procedures,” and promoting them through education and training. The Group did not experience any occupational accidents in 2025 and obtained certification for 720,000 hours without occupational accidents in August of the same year.	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			4.2 In addition to the formulation and implementation of procedures, the Company conducts monthly “Occupational Disaster Reporting Statistics” and “Disaster-Free Working Hours Statistics” and announces the results to internal supervisors within the organization. As of December 2025, cumulative disaster-free working hours reached 912,972 hours. 5. The number of fires, casualties, the ratio of casualties to total employees in the year, and related improvement measures in response to the fire incident: There were no fire incidents in fiscal 2025. The Company conducts fire inspections for the office building every six months and files by law. An internal emergency response team is established within the Company, and fire drill exercises are conducted annually to enhance employees’ ability to respond to fire emergencies. A total of 315 people (including visitors) have participated in the drills. 6. In order to effectively monitor the health of employees and the prevention and control of chronic diseases in the workplace (such as obesity and the three highs, namely high blood pressure, cholesterol and blood sugar), after the completion of the employee health examination in 2025, the on-site health service	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			nurses conducted health risk classification based on the examination results. Corresponding health care and follow-up measures were provided for different risk levels, including preventive health advice and health education guidance on health issues. High-risk employees were given priority to have interviews with physicians, and follow-up tracking was also conducted. Among them, the completion rate of care for medium and high-risk personnel is 100% (statistics as of 12/31/2025). In addition to the above-mentioned health risk classification management, the Company has installed blood pressure monitors in each office area to enable employees to track and manage their health independently. In addition, besides arranging health management awareness courses for new employees, the Company also held multiple health seminars on an irregular basis in 2025, covering topics such as workplace psychological safety, vision care, parent-child communication, first aid knowledge, stress adjustment, sports healthcare, tobacco hazard prevention, ergonomic stretching, healthy weight management, traditional Chinese medicine wellness, and mindfulness-based stress reduction. Total annual participation reached 377 participant attendances, effectively enhancing employees' health	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			literacy. In response to annual health examination data indicating a relatively high number of employees with metabolic syndrome within the Company, the Company held its first “Aidea Encourages Everyone to Walk Together” walking campaign from March 3 to June 1, 2025. The three-month campaign attracted enthusiastic participation from a total of 222 employees and 25 family members, with cumulative walking mileage reaching 104,944.46 kilometers, equivalent to walking around Taiwan 111 times, and estimated cumulative carbon reduction reaching 24,837 kilograms, allowing health and sustainability to advance together. In view of the enthusiastic response from employees to the activity, the Company plans to extend the activity period to six months in 2026 in order to continue increasing employee participation in exercise and reduce health risks such as cardiovascular disease, hypertension, hyperglycemia, and obesity. In addition to helping establish regular exercise habits, the activity also helps relieve work pressure, improve concentration, and promote teamwork and family interaction, thereby further implementing employees’ work-life balance.	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			Employees are important assets of the Company, and employee health and safety are of critical importance to the Company. The Company continues to promote various activities aimed at enhancing employee health and safety, including annual health examinations and health management activities. Through the implementation of these activities, the Company has achieved concrete and significant results in health and safety promotion, demonstrating the Company's commitment to employee healthcare. In October 2025, the Company passed the Sports Administration, Ministry of Education's "2025 Sports Enterprise Certification" for the first time, recognizing the Company's long-term achievements in promoting workplace exercise and health promotion. In addition, the Company continued to actively participate in Workplace Safety and Health Week activities, integrating occupational safety and health promotion, health promotion, education and training, and public welfare activities to demonstrate its high regard for employee safety and health. In December of the same year, the Company obtained the "2025 Workplace Health and Safety Week Participation Certificate," and in the same month also received the "2025 Workplace Health Promotion Self-Assessment Qualification	

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			Certificate” issued by the Health Promotion Administration, Ministry of Health and Welfare. In the same year, the Company was also recognized by the Occupational Safety and Health Administration, Ministry of Labor as an outstanding enterprise in the “2025 Corporate Sustainability Report Occupational Health and Safety Indicator Voluntary Evaluation,” marking the second consecutive year the Company has received this honor and further enhancing its corporate image. In the future, the Company will continue to implement employee health care and support initiatives to create a safer, healthier, and more friendly workplace environment.	
(IV) Does the company have an effective career development program for its employees?	V		The Company has established a complete functional training, including newcomer training, professional certification training, supervisor training, etc. In addition, each person is provided with an annual allowance for further education to help employees to continue to learn and grow in a variety of ways. In 2025, a total of 2,206 persons completed career training, with a total of 5,587 hours. In addition, regular performance interviews are held every year, and supervisors and employees are required to discuss and set up individual annual capacity development plans to assist employees	No significant differences

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			in their career development through regular reviews and feedback.	
(V) Does the Company follow relevant laws and regulations and international standards, and develop a policy and complaint procedure to protect the rights of consumers or customers with regard to customer health and safety, customer privacy, marketing and labeling of products and services?	V		The Company has established the “Business Development Management Program” to issue satisfaction surveys to customers upon completion of each project; the “Renewable Energy Asset Management Service Program” to issue customer satisfaction surveys to investors, and the “Green Power Sales Management Program” to conduct satisfaction surveys to customers who purchase the Company’s green power, regularly review customer feedback, and handle customer complaints or quality abnormalities; in the case of construction issues, they will be transferred to the project staff or engineering unit staff to conduct surveys, and then the business department will consolidate the survey results and reply to customers.	No significant differences
(VI) Does the Company have a supplier management policy that requires suppliers to follow relevant regulations on environmental protection, occupational safety and health or labor human rights issues, and how is it implemented?	V		In order to ensure the safety and health capability of suppliers and contractors, the Company has established the “Management Procedures for Suppliers and Contractors” and “Management Procedures for Contracting and Outsourcing Safety and Health”, and conducts environmental as well as safety and health surveys and evaluations of suppliers and contractors at the initial stage, and conducts annual performance evaluations (measurements) of suppliers and contractors, and the evaluation results will be	No significant differences

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
			included in the selection criteria of suppliers and contractors to ensure their environmental safety and health capability and commitment to jointly maintain the environment and safety and health; The Procurement Department has conducted the initial assessment and re-assessment of suppliers and contractors in 2025. As of the publication date of this report, a total of 44 supplier assessments have been completed. In addition, we have initiated the sustainable supply chain management, and collaborated with new suppliers to sign the “Supplier Code of Conduct” and “ESH Management Questionnaire”.	
V. Does the Company make reference to international standards or guidelines for the preparation of reports, for example, sustainability reports, that disclose non-financial information about the Company? Does the former report have a third-party verification or assurance opinion?	V		The Company continues to prepare Sustainability Reports in accordance with GRI, SASB, TCFD, TNFD standards and the “Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.” And obtained assurance from a third-party verification institution.	No significant differences
VI. If the Company has established its own code of sustainable management in accordance with the “Code of Sustainable Development Practices for TWSE/TPEX Listed Companies”, please describe the differences of its operation from the established code: At the meeting held on March 28, 2022, the Board of Directors of the Company resolved to establish the “Sustainable Development Best Practice				

Items assessed	Execution status			Differences from the Code of Sustainable Development Practices for TWSE/TPEX Listed Companies as well as its reasons
	Yes	No	Abstract description	
Principles.” The operation of these principles aligns with the spirit and principles stipulated in the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies,” with no significant differences.				
VII. Other important information helpful for understanding the implementation of sustainable development: The Company has established an “ESG Sustainability Section” on its website to disclose information related to the Company’s corporate social responsibility policies and other related information. Website: https://www.hdrenewables.com/esg/ .				

(VI) Companies that meet specific criteria should disclose climate-related information:

Item	Execution status
1. Describe the supervision and governance of climate-related risks and opportunities by the Board of Directors and the management.	1. The Sustainable Development Office serves as the core unit promoting sustainable development, including climate-related issues, and the sustainability reports prepared by the Company all reference the TCFD framework in explaining climate risks and opportunities. 2. From time to time, the Board of Directors receives reports from the Sustainable Development Office on the implementation of key sustainability issues, TCFD climate information, and GHG inventory pathways, and provides comments on the content of the reports. Sustainability promotion for the year was reported to the Board of Directors on August 11, 2025. The Sustainable Development Office is led by the chairman to identify climate change risks and opportunities for the Company and supervised by the Board to ensure top-down implementation of issue identification, strategic planning, resource integration, and monitoring and evaluation so as to continuously promote the Company’s sustainable development goals. Each department observes and identifies climate risks and opportunities in daily operations, discussing and analyzing them with the Sustainable Development Office during sustainability interviews to categorize them as short-, medium-, or long-term risks and opportunities. Note: In addition, the Company established the Sustainability Committee on March 10, 2026. In the future, at least two meetings will be convened annually, and the Sustainability Committee will regularly report sustainability information (including but not limited to the implementation status of material sustainability topics, TCFD climate information, and greenhouse gas inventory progress) to the Board