

2025

SUSTAINABILITY REPORT



HD Renewable Energy
Co.,Ltd.



CONTENTS



About this Report 03



Message from the Management Team 06

01

Sustainable Communication, Dialogue and Engagement 09

- 1.1 About HD Renewable Energy (HDRE).. 10
- 1.2 Stakeholder Engagement..... 26
- 1.3 Analysis of Material Topics..... 31

02

Sustainability: A Commitment from Within and Beyond 39

- 2.1 Smart Green Energy, Readily Accessible.. 40
- 2.2 Strengthening the Sustainable Value Chain.. 60
- 2.3 Local Community..... 81

03

Kindness: Staying True to Our Original Aspiration 86

- 3.1 Human Resources Management..... 87
- 3.2 Talent Development..... 104
- 3.3 Building a Friendly Workplace..... 111

04

Energy: Gathering Kindness into Light 136

- 4.1 Public Policy and Influence..... 139
- 4.2 Social Participation and Public Welfare..... 142

05

Sharing: Creating a Better World Together 151

- 5.1 TCFD Climate-Related Financial Disclosures.. 153
- 5.2 Energy Resource Policy and Management.. 163
- 5.3 Biodiversity (TNFD)..... 181

06

Innovation: Turning Possibilities into Momentum 193

- 6.1 Corporate Governance..... 194
- 6.2 Business Performance..... 202
- 6.3 Integrity Management and Legal Compliance.. 207
- 6.4 Risk Management..... 212
- 6.5 Green Energy Aggregator..... 222

Appendix 230

- Appendix 1 GRI Standards Content Index 231
- Appendix 2 Climate-Related Information for TWSE/TPEX Listed Companies 237
- Appendix 3 Nature-Related Information 254
- Appendix 4 SASB Standards Index 255
- Appendix 5 Independent Assurance Statement 256

About this Report

As a provider of sustainable development solutions, HD Renewable Energy leads by example in supporting sustainable development. Through sustainability reporting and transparent disclosure, we continue to strengthen our internal sustainability management as we move toward a more sustainable future.



Principles in Preparation

GRI 1

This report discloses the management policies and performance of HD Renewable Energy Co., Ltd. (hereinafter referred to as "HD Renewable Energy," "HDRE," "the Company," or "we") in the areas of governance, economy, environment, and society. This report has been prepared in accordance with the GRI Standards 2021 and the Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.

In addition, this report references the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Taskforce on Nature-related Financial Disclosures (TNFD), and the Sustainability Accounting Standards Board (SASB) Standards for Solar Technology and Project Developers. Relevant disclosures are also made in accordance with applicable GRI Sector Standards. Appendices are provided for stakeholder reference, including the GRI Content Index, SASB Index, TCFD Index, TNFD Index, and climate-related information required for listed companies.



Scope

GRI 2-2

This report primarily covers the offices and operating locations in Taiwan of HD Renewable Energy Co., Ltd. (the parent company). To provide a more comprehensive overview of the Company's sustainability performance, the report also includes information from certain subsidiaries, including Star Charger Co., Ltd., Star Trade Co., Ltd., Star Aquaculture Co., Ltd., and HB O&M Co., Ltd. These entities are referred to as significant operating locations in this report. The scope of disclosure for each entity is specified in the relevant sections of the report.

For information regarding other consolidated subsidiaries not included in this report, please refer to Pages 12-18 of the Company's 2025 Consolidated Financial Statements.



Period

GRI 2-3

The Company publishes its sustainability report annually in both Chinese and English versions, which are available for viewing and download on the Company's sustainability website.



Reporting Period:

January 1, 2025 to December 31, 2025



Publication Date:

August 2026



Next Publication Date:

August 2027



To ensure the comparability of information, certain sections of this report also disclose performance data from previous years and provide an outlook on future developments. Where the reporting period of specific projects differs from that of this report, such differences are disclosed in the relevant sections.

Management Method GRI 2-14 · 3

The preparation of this report follows a rigorous process consisting of the following steps:



1

Understanding the Organizational Context and Stakeholder Engagement

The Company engages key stakeholders through surveys and communication channels to identify sustainability issues of concern. At the same time, it takes into account the Company's business activities, value chain, sustainability context, and industry characteristics.



2

Identifying Actual and Potential Impacts

Based on the Company's operations and value chain, actual and potential positive and negative impacts on the economy, environment, and people (including human rights) are identified in accordance with the GRI 3 Material Topics Standard.



3

Assessing Impact Significance and Determining Material Topics

The significance of each impact is assessed by considering stakeholder concerns and evaluating impacts on the economy, environment, and people (including human rights). Material topics for disclosure are determined based on the prioritization of significant impacts and their relevance to both business operations and stakeholder interests.



4

Report Compilation

The Sustainability Development Office compiles relevant information and prepares this report in accordance with the reporting principles outlined in the GRI Standards 2021, including:

(1) Accuracy

(2) Balance

(3) Clarity

(4) Comparability

(5) Completeness

(6) Sustainability Context

(7) Timeliness

(8) Verifiability



5

Report Review and Assurance

The report undergoes the following review process to ensure the accuracy and completeness of disclosed information:

(1) Data accuracy is confirmed by responsible departments.

(2) The Sustainability Development Office and the Chairman review, finalize, and approve the report for disclosure.

(3) A third-party assurance provider verifies selected performance indicators.

(4) The final version is submitted to the Board of Directors for confirmation (Board meeting date: August 12, 2026).

HDRE conducts materiality assessments annually to monitor changes in stakeholder concerns and to effectively manage internal and external impacts and challenges.





External Assurance

To enhance the reliability and credibility of the information disclosed in this report, HD Renewable Energy commissioned KPMG Taiwan, an independent and reputable accounting firm, to perform a Limited Assurance engagement on selected sustainability performance information disclosed in this report in accordance with TWSAE 3000, Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. The assurance was conducted to ensure the reliability of sustainability information disclosed in the 2025 Sustainability Report.

Upon completion of the assurance engagement, the results were fully communicated to those charged with governance. For details, please refer to the Independent Assurance Statement in Appendix 5 (p. 256) of this report.



Data Quality Management

The information disclosed in this report, including financial data, quality management, occupational safety and health, environmental and energy management, and greenhouse gas emissions, has been verified by independent third parties.

Financial Data	KPMG
Quality Management System ISO 9001	BSI
Occupational Safety and Health Management System ISO 45001	BSI
Greenhouse Gases ISO 14064-1	BSI
Environmental Management System ISO 14001	BSI
Energy Management System ISO 50001	BSI
The third party certificate	Please visit the HD Renewable Energy website: ESG Overview > Awards and Accreditations: Awards and Accreditations - hdrenewables 



Contact Information

Should you have any questions or feedback regarding this report, please contact us:

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Company Website	https://www.hdrenewables.com/

For other sustainability information, please refer to the following sources:






HDRE Website
HDRE Facebook
HDRE Instagram
HDRE YouTube

Message from the Management Team GRI 2-22

Message from the Chairman

In 2025, the global transition toward sustainable development and clean energy continued to accelerate. Enterprises today face not only challenges arising from market dynamics and technological innovation, but also the responsibility of creating long-term value for the environment and society while pursuing growth. HD Renewable Energy firmly believes that sustainability is not an optional addition to business operations, but a core driver of long-term corporate development. Since our establishment, we have expanded from solar photovoltaic (PV) project development into a diversified portfolio of energy services, including renewable energy trading, energy storage applications, smart energy management, and electric vehicle charging solutions. Through these efforts, we continue to build a comprehensive smart energy ecosystem and advance steadily toward our vision of making green energy accessible to all.

Over the past year, amid the global net-zero transition, rapid changes in energy markets, and growing stakeholder expectations, we have continued to strengthen our sustainability governance framework. Climate change, nature-related issues, and risk management have been further integrated into our decision-making processes, while efforts to enhance disclosure quality and management transparency have reinforced sustainability as a fundamental pillar of our business operations.

Beyond promoting the energy transition, we remain committed to talent development, social engagement, and shared prosperity with local communities. Through initiatives in employee development, health promotion, rural outreach, and community investment, we extend our positive impact to a broader range of stakeholders. We believe that long-term competitiveness is measured not only by business performance but also by the ability to grow together with society.

In 2026, HD Renewable Energy will celebrate its tenth anniversary, marking an important milestone in our development journey. Ten years ago, we took our first steps driven by a vision for renewable energy. Today, HDRE has evolved into a green energy enterprise spanning power generation, energy storage, renewable energy retail, and smart energy services. As we embark on a new chapter, we will continue to uphold our core values of integrity, professionalism, innovation, and kindness, further strengthen sustainability governance and energy resilience, and work hand in hand with employees, customers, suppliers, and community partners to create a cleaner, smarter, and more inclusive energy future.

CHAIRMAN

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Message from the Management Team GRI 2-22

Message from the President

2025 marked another important year for HD Renewable Energy in advancing its smart energy strategy. Amid a rapidly evolving energy market and growing demand for corporate decarbonization, we continued to integrate renewable electricity, energy storage, energy management, and EV charging services into a comprehensive energy ecosystem. By evolving from an energy provider into a smart energy integration platform, we aim to help customers achieve low-carbon transformation while enhancing operational efficiency and energy resilience.

Over the past year, HD Renewable Energy further expanded its renewable electricity services through AI-powered forecasting, intelligent dispatching, and energy management platforms. Total renewable electricity wheeling volume exceeded 170 million kWh, with service locations surpassing 2,600. Our energy storage project in Hokkaido, Japan, commenced commercial operation, while our energy trading footprint expanded into both Japan and Australia. Meanwhile, our EV charging network continued to grow across Taiwan. These accomplishments demonstrate our successful transition from project development to integrated energy services and our growing ability to extend energy management expertise to international markets. With the steady growth of charging services, energy storage applications, and energy trading businesses, HD Renewable Energy continues to move toward its goal of becoming a leading integrated energy service provider.

Alongside business growth, we remained committed to talent development, information security, and environmental management. In 2025, the Company completed the implementation of the ISO 50001 Energy Management System and continued to strengthen greenhouse gas management and energy efficiency initiatives. Through employee training, career development, and well-being programs, we strive to build a cohesive and growth-oriented workforce. We believe that long-term competitiveness can only be achieved by balancing talent development, environmental stewardship, and sound corporate governance.

Looking ahead, HD Renewable Energy will continue to leverage innovation as a key driver of growth while deepening its capabilities in smart energy, virtual power plants, energy storage dispatch, and energy trading. We will also actively pursue opportunities in domestic and international markets. As the Company celebrates its tenth anniversary in 2026, we view this milestone as the beginning of a new chapter. Moving forward, we will continue to integrate energy, technology, and sustainability, creating greater value from every kilowatt-hour of renewable electricity and strengthening our role as a driving force in the energy transition for the decade ahead.

PRESIDENT

周仕昌



CH1

Sustainable Communication, Dialogue and Engagement

- 1.1 About HD Renewable Energy (HDRE)
- 1.2 Stakeholder Engagement
- 1.3 Analysis of Material Topics





Core Vision and Commitment

HD Renewable Energy, an international smart energy company, upholds its brand mission of "Smart Green Energy, Accessible for All" and is committed to promoting the widespread adoption of renewable energy, striving to become an integrated provider of net-zero carbon solutions. Guided by our corporate vision, "Solar Power, Charging, and Energy Storage for Every Home; Carbon Neutrality for Every Household," we continue to innovate and expand our business across the entire energy value chain, spanning power generation, energy storage, and electricity retailing. By integrating AI-powered smart energy systems, we provide comprehensive green energy solutions to meet the rapidly growing demand for renewable electricity.

HD Renewable Energy Group has established a comprehensive green energy ecosystem. Our subsidiaries include Star Trade Co., Ltd., a professional renewable energy consultancy and green electricity service provider; Star Charger Co., Ltd., a comprehensive EV charging operator; Star Aquaculture Co., Ltd., specializing in aquaculture under solar-fishery symbiosis; and HB O&M Co., Ltd., which provides operation and maintenance services for energy projects. Guided by our core values of professionalism, innovation, passion, honesty, and transparency, we are committed to minimizing ecological impact throughout the development, EPC, operation and maintenance, research and development, and smart monitoring of renewable energy projects. At the same time, we uphold environmental, health, and safety standards and contribute to the sustainable development of both society and the environment.

As the world advances toward the shared goal of achieving net-zero emissions by 2050, HD Renewable Energy will continue to innovate in both technology and business models, making renewable electricity more reliable, intelligent, and accessible. Through our efforts, we aim to contribute to Taiwan's 2050 Net-Zero Transition pathway and help build a more sustainable energy future.



2025 Results and Performance

1

Received multiple sustainability recognitions, including the [BSI ESG Sustainability Excellence Award](#) and the [TCSA Sustainability Report Awards](#), demonstrating outstanding sustainability performance.

2

Committed to a people-centered workplace culture and employee well-being. Received recognitions including the [Sports Enterprise Certification](#), the [Occupational Health Service Excellence Award](#), and the [Cheers Talent Sustainability Awards Talent-Friendly Workplace Recognition](#), reinforcing our commitment to talent development and workplace health.

3

Obtained [ISO 50001 Energy Management System Certification](#), systematically improving energy efficiency and resource utilization while advancing sustainable operations through continuous improvement.

4

Achieved 100% completion of contractor safety commitment agreements and Job Hazard Analysis (JHA) implementation, strengthening construction risk prevention and fostering a strong safety culture.

5

[Star Trade Co., Ltd.](#) expanded its renewable electricity wheeling services to over [2,600 locations](#). In 2025, annual wheeling volume exceeded [171 million kWh](#), cumulative contracted wheeling volume surpassed [20 billion kWh](#), cumulative wheeling volume exceeded [288 million kWh](#), and more than [200,000 renewable energy certificates](#) were issued, supporting customers in advancing their sustainability goals.

6

[Star Charger Co., Ltd.](#) established [370 charging points across 172 locations](#). In 2025, annual charging volume exceeded [1.15 million kWh](#). Through partnerships with major retailers and brands, including PX Mart, Nationwide Electronics, Chien Tu Hot Pot, Shin Kong Mitsukoshi, and City Suites, the Company continued to expand Taiwan's EV charging network and support low-carbon mobility.

1.1 About HD Renewable Energy (HDRE)

GRI 2-1

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

Kindness: Staying True to Our Original Aspiration

Energy: Gathering Kindness into Light

Sharing: Creating a Better World Together

Innovation: Turning Possibilities into Momentum

1.1.1 Introduction of HDRE

Full Name of Company	HD Renewable Energy Co., Ltd.
Stock Symbol (TWSE)	6873
Number of Full-time Employees	400
Capital	NTD 1,418,723,700 ^(Note)
Ordinary Shares Outstanding	141,872,370 shares
Date of Establishment	May 16, 2016
Chairman	Edward Hsieh
President	Jason Chou
Services	Development and construction of electrical power projects, power station asset management, and smart energy services
Location of Headquarters	5F, No. 35, Dexing W. Rd., Shilin Dist., Taipei City
Company Website	https://www.hdrenewables.com/

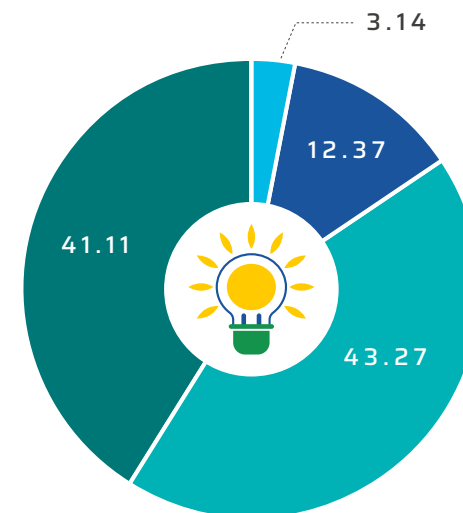


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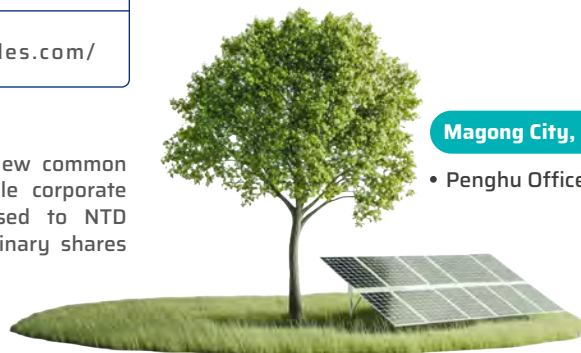
As of May 31, 2026, the Company issued new common shares through the conversion of convertible corporate bonds. As a result, paid-in capital increased to NTD 1,426,490,990, and the total number of ordinary shares outstanding increased to 142,649,099 shares.

2025 Shareholding Structure of HDRE (%)

- Financial Institutions
- Foreign Institutions and Foreign Investors
- Individual Investors
- Other Legal Entities



HDRE Operating Locations



1.1 About HD Renewable Energy (HDRE)

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
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Kindness into Light

Sharing: Creating a
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Possibilities into Momentum

Company Development History

In response to the global net-zero transition and the growing demand for green electricity from major international brands, HD Renewable Energy Co., Ltd. (HDRE) continues to strengthen its presence in Taiwan and international markets through a comprehensive strategy that integrates energy generation, energy management, and energy applications.

As a leading renewable energy brand in Taiwan, HDRE has evolved from a renewable energy project developer into a smart energy enterprise. By continuously enhancing its "Smart Green Energy System" and leveraging AI algorithms to analyze electricity generation and consumption data, HDRE enables more efficient power allocation and intelligent energy dispatch.

In recent years, HDRE has further expanded into the Australian and Japanese markets, established strategic partnerships with globally renowned companies, and actively participated in electricity market trading. Through diversified wholesale and retail electricity operations, the Company actively participates in the electricity market and contributes to Taiwan's and global net-zero goals.

HDRE's Key Milestones

Foundation and Initial Development 2016-2019

2016
2018

- Company Establishment: HD Renewable Energy Co., Ltd. was founded, marking the beginning of a new chapter in Taiwan's renewable energy development.
- Technical Leadership: Completed Taiwan's first floating solar photovoltaic project (4 MW), demonstrating technical excellence and innovation.
- Large-scale Project Pipeline: Signed a memorandum of understanding with Shin Kong Chao Feng Co., Ltd., securing development rights for 375 hectares of land and planning Taiwan's largest single-site solar power plant (400 MW).
- Expansion of O&M Services: Established HB O&M Co., Ltd. to strengthen solar power plant operation and maintenance capabilities and enhance vertical integration across the industry.

2019

- Pioneer in Fishery-Solar Symbiosis: Established an aquaculture subsidiary to enter the fishery-solar symbiosis market, integrating renewable energy development with sustainable aquaculture operations.

Business Diversification 2020-2021

2020

- Strategic Partnership: Formed Star Power Energy Corporation through a joint venture with Taiwan Life Insurance Co., Ltd., Transglobe Life Insurance Inc., and AcBel Polytech Inc. to expand renewable energy asset capacity.
- Green Electricity Market Expansion: Established Star Trade Co., Ltd. to lay the foundation for renewable energy wheeling services.

2021

- Electricity Retail License: Star Trade Co., Ltd. obtained an electricity retail license issued by the Ministry of Economic Affairs, officially entering the electricity retail market.
- Corporate Customer Development: Signed renewable electricity wheeling agreements with leading corporate customers, including Taiwan Mobile and E.SUN Bank.
- EV Charging Business Expansion: Established Star Charger Co., Ltd. to enter the rapidly growing EV charging infrastructure market.
- Capital Market Milestone: Approved for public issuance and listing on the Taipei Exchange (TPEX) Emerging Stock Market, enhancing corporate visibility and financing capabilities.

Transformation and Expansion 2022

2022

- Fishery-Solar Expansion: Formed Aqua Star Energy Corporation in partnership with three major insurance groups to scale up fishery-solar symbiosis projects and promote industry development.
- Smart Energy Management: Established the HDRE Intelligence Center at headquarters to centralize management and facilitate smart energy dispatch.
- Capital Market Upgrade: Completed a capital increase of 15 million shares following approval of the Company's stock listing application, strengthening financial structure and working capital.
- Sustainability Governance Milestone: Published the Company's first Sustainability Report, reinforcing transparency and ESG governance.
- Aquaculture Brand Establishment: Founded Star Aquaculture Co., Ltd. to create the "National Taiwan Fishery Team" and advance ecological aquaculture within fishery-solar projects.
- AI Smart Energy Platform: Launched the "Smart Green Energy System TITAN," leveraging AI technology to optimize energy supply-demand management and create greater value for customers.
- Major Financing Achievement: Ri Yun Green Energy Co., Ltd. secured a syndicated loan of NT\$2.089 billion to support the development of the Qigu solar project in Tainan.
- Innovation Board Approval: Passed the listing review for the TPEX Innovation Board, becoming the first energy company approved for listing on the board with a market capitalization exceeding NT\$8.5 billion.

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Dialogue and Engagement

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Internationalization and Smart Transformation 2023-2024

- 2023**
- Listed on the Taiwan Stock Exchange Innovation Board, marking a significant milestone in the Company's capital market development.
 - Established Fubon Energy in partnership with Fubon Group to jointly develop a 700 MW solar and energy storage project pipeline, expanding market reach and development opportunities.
 - Established Star Energy Storage Co., Ltd. in collaboration with four institutional investors to accelerate the commercialization and market adoption of energy storage technologies.
 - Acquired BESeYE Cloud Security Co., Ltd. to strengthen smart energy system capabilities and accelerate the Company's transformation into a smart energy enterprise.
 - Completed a NT\$4.1 billion syndicated loan, demonstrating strong confidence from the financial sector in the Company's long-term growth potential.
 - Star Charger Co., Ltd. secured the Taiwan Railways Administration's Public EV Charging Station Operation Lease Project for eastern Taiwan, further expanding its nationwide EV charging network.
- 2024**
- Strategic Partnership: Formed Fubon Energy in collaboration with Fubon Group to jointly develop a 700 MW solar and energy storage pipeline, strengthening market presence and development opportunities.
 - Capital Market Upgrade: Officially transferred to the TWSE Main Board and was included in the MSCI Global Small Cap Index, becoming the first company to transfer from the Innovation Board to the Main Board.
 - Japan Market Expansion: Secured a 73 MW long-term decarbonization energy storage contract in Japan, becoming the first Taiwanese company to enter Japan's energy storage market.
 - Southeast Asia Market Development: Signed an investment term sheet with the power subsidiary of San Miguel Corporation to develop a 1 GW project pipeline in the Philippines, expanding the Company's presence in Southeast Asia.
 - Australia Strategic Investment: Strengthened cooperation with ZEN Energy through the acquisition of a 9.7% equity stake and the co-founding of ZEBRE Pty Ltd (BESS platform), targeting 1.4 GW of renewable energy capacity.
 - Corporate Green Power Services: Signed renewable electricity supply agreements with ASE Technology Holding, Cathay Life Insurance, and MediaTek to support customers' decarbonization initiatives.
 - International Recognition: HB O&M Co., Ltd. received TÜV NORD Classic AAA Certification for O&M Management Services, validating its technical excellence and service quality.
 - Sustainability Achievement: Received dual honors at the Asia Responsible Enterprise Awards (AREA) for Green Leadership and Sustainability Reporting, gaining international recognition for sustainability performance.

Global Expansion and Integrated Energy Services 2025-

- 2025**
- Strategic Investment by Mitsubishi Electric: Mitsubishi Electric participated in a private placement and became one of HDRE's top ten shareholders.
 - Japan Market Partnership: Received a strategic investment from Mitsubishi Electric and established the joint venture HeLM Aggregation in Japan.
 - EV Charging Market Expansion in Japan: Star Charger Co., Ltd. launched the SHUUSTAR brand in Japan, expanding its presence in the Japanese EV charging service market.
 - Business Integration and IPO Planning: Star Trade Co., Ltd. and Star Energy Storage Solutions Co., Ltd. completed a strategic merger and initiated IPO planning.
 - International Energy Trading Platform Development: Established the joint venture MWEX Solutions with ArcTrade, a U.S.-based energy technology platform provider.
 - Energy Storage Asset Platform Development: Partnered with GIGASTORAGE CORPORATION (GSC) to establish an energy storage asset platform.

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Sustainable
Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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Kindness into Light

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2025 Sustainability Performance

In 2025, HDRE achieved external recognition from professional institutions across five key areas: leadership, reporting excellence, occupational health, environmental management, and operational safety. These awards and certifications not only demonstrate the Company's sustainability achievements, but also affirm our commitment and capability in promoting sustainable development, fulfilling corporate social responsibility, advancing environmental stewardship, and strengthening corporate governance.

**Taiwan Corporate
Sustainability Awards
(TCSA) - Sustainability
Report Award**

Silver Award

This award recognizes the completeness, credibility, and communication effectiveness of HDRE's sustainability disclosures, further demonstrating the Company's achievements in sustainable development and corporate social responsibility.



Net Zero Label

Green level

Achieved the Net Zero Label, representing HDRE's commitment to net-zero actions through tangible carbon reduction efforts across its office operations, production activities, and service value chain, while progressively aligning with comprehensive decarbonization and carbon minimization standards.



BSI Awards

**ESG
Sustainability
Practice Award**

This award recognizes HDRE's outstanding performance in sustainability strategy development and ESG implementation. The evaluation is based on criteria including sustainability performance, ESG coverage in reporting, transparency and credibility of disclosures, and third-party assurance, demonstrating the Company's commitment to sustainable development and corporate social responsibility.



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Sustainable
Dialogue and Engagement

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Sustainability: A Commitment
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Better World Together

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ESG for Culture Impact Award

Resource Support Award

This award recognizes HDRE's collaboration with the cultural and creative content industry through innovative business models to create sustainable social value. It highlights the integration of cultural content, social impact, and business value, demonstrating the Company's positive contribution to the cultural sector.



Sports Enterprise Certification (2025-2028)

Certified

This certification recognizes HDRE's commitment to employee health promotion, the creation of a healthy work environment, and the active support of workplace sports initiatives. Through the provision of sports facilities and the organization of related activities, the Company encourages employees to develop regular exercise habits, demonstrating its commitment to employee well-being and workplace health.



Corporate Sustainability Report Occupational Health and Safety Indicator Voluntary Evaluation

Outstanding Enterprise

This evaluation recognizes HDRE's performance in occupational health and safety management and disclosure. Participating companies are assessed based on occupational health and safety indicators disclosed in their sustainability reports, and HDRE was recognized among the top 10% of participating enterprises, demonstrating its achievements in workplace health and safety management and information disclosure.



Taiwan Talent Sustainability Action Alliance

Certified

This alliance recognizes HDRE's active commitment to talent sustainability initiatives. Through collaboration among industry, government, academia, and research sectors across six key dimensions, the Company works collectively to address talent development challenges, demonstrating its efforts to promote talent sustainability and organizational development.



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Sustainable
Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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Kindness into Light

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Philosophy and Vision

HD Renewable Energy is guided by the corporate vision of "Solar Power, Charging, and Energy Storage for Every Home; Carbon Neutrality for Every Household." The Company has established a comprehensive presence in solar power generation and energy storage systems, while actively expanding into fishery-solar symbiosis and ultra-fast EV charging markets.

Through its three core business segments, Power Development & Engineering, Asset Management, and Smart Energy Services, HD Renewable Energy strives to become an international smart energy company, providing integrated and customized green energy solutions. In line with the liberalization of electricity markets, the Company continues to expand its green energy ecosystem and accelerate the energy transition in Taiwan and beyond.

While pursuing business growth, HD Renewable Energy upholds the principles of transparent governance, proactively discloses its sustainability performance, and fulfills its commitments to environmental and social sustainability.

Core Philosophy of HDRE



Sustainability

Sustainability is HDRE's unwavering belief. Every colleague is encouraged to embody this value in both work and daily life, ensuring it is integrated into corporate operations and reflected in every detail of our actions.



Innovation

Innovation is the driving force behind HDRE's growth. It stems not only from technological advancement, but also from every colleague's commitment to continuous improvement and attention to detail, fueling the Company's long-term development.



Sharing

Sharing is a core value upheld by HDRE. From information sharing among colleagues and departments, to resource sharing with neighboring communities, and the broader sharing of green energy, the Company remains committed to building connections and creating value through collaboration.



Kindness

Kindness is the foundation of HDRE's decision-making. We believe that one life can positively influence another. Through employee care, cross-departmental collaboration, and community engagement, we foster a cycle of goodwill that ultimately gives back to society.



Energy

Energy reflects the spirit of HDRE. Electricity is energy; giving is energy; kindness is energy. We hope every contribution delivers positive energy, meaningful outcomes, and warmth to those who need it, creating shared value for society.

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Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
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Strategic Objectives

HDRE continues to advance toward its vision of becoming a fully integrated international smart energy company. Building on its strong foundation in solar energy, energy storage, and EV charging in Taiwan, the Company has also actively expanded its overseas presence in recent years, deepening development and operations in key international markets such as Australia and Japan. Driven by four major growth engines, namely Project Development & Engineering, Equipment Sales, Power Retailing, and Power Trading, HDRE continues to enhance revenue growth and profitability through diversified business strategies.

Looking ahead, HDRE will continue to strengthen the AI analytics and application capabilities of its Smart Green Energy System, integrating data across the entire energy value chain from power generation to electricity consumption. These efforts will provide a solid foundation for the Company's development as a global green energy brand while preparing for the next generation of smart grid innovation and applications.

Smart Grid (4.0) Development Roadmap

1.0
Generation

1.0 Renewable Energy Generation

- Promote renewable energy through government incentives
- Reduce dependence on fossil fuels
- Rooftop Solar PV
- Amendment of the 660 Zoning Regulation
- Farmland Land-use Conversion for Solar Development

2.0
Storage

2.0 Green Energy Retail

- Build green energy supply chains
- Increase corporate demand for renewable energy
- Floating Solar PV
- Salt-field Solar PV
- Utility-scale Ground-mounted Solar PV
- Large-scale Renewable Energy Tenders

3.0
Charging

3.0 Resource Aggregation

- Increase the share of renewable energy
- Introduce distributed generation systems
- Liberalize electricity trading markets
- Fishery-Solar Symbiosis
- Offshore and Onshore Wind Power
- Solar-plus-Storage Systems
- Dynamic Regulation Reserve (DReg)

4.0
Consumption

4.0 Charging Station Operations

- Global vehicle electrification by 2035
- Transportation electrification
- Time-of-Use Pricing
- Biomass Energy
- Agrivoltaics and Diverse Energy Sources
- Energy Storage-Based Energy Shifting Services (E-DReg)
- Virtual Power Plant (VPP)

5.0
Consumption

5.0 Power Trading

- Net-Zero Commitment by 2050
- Transition to a Circular Economy
- Green Hydrogen
- Low-carbon and Zero-carbon Steel
- Green Carbon
- Biodiesel

1.1 About HD Renewable Energy (HDRE)

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

HDRE Business Scope

1. Renewable Energy Development and Engineering

HDRE specializes in renewable energy project development and engineering, procurement, and construction (EPC) services. Backed by self-developed projects and a multidisciplinary team, the Company delivers customized solutions for a wide range of project needs. To address Taiwan's diverse environmental conditions, HDRE has developed specialized expertise for rooftop, ground-mounted, and other complex project types, including land subsidence areas, salt pans, and floating solar installations. The Company also possesses extensive experience in extra-high-voltage infrastructure, integrating design, construction, civil, mechanical, and electromechanical engineering to reduce project risks and optimize costs.

Project Type	Service Description	Project Locations	Technical Features & Advantages	Representative Projects & Photos
Roof Type Solar PV Projects	Installation of solar photovoltaic (PV) modules on building rooftops, either laid flat or mounted on elevated structures. Applicable to schools, government institutions, industrial facilities, and commercial buildings.	Taoyuan City, Changhua County, Yunlin County, Yilan County	• Customized design solutions tailored to different building structures • No additional land use, maximizing the utilization of existing space • Ideal for RE100 enterprises and major electricity users seeking renewable electricity self-sufficiency	 Yilan Yuasa Battery – Roof Type PV Project
Ground Type Solar PV Projects	Installation of solar PV modules and steel mounting structures on open land, including tracking systems and ground-mounted applications. Suitable for farmland, parking lots, unused land, and sports facilities.	Tainan City, Pingtung County, Hualien County, Penghu County	• Large-scale development capability, with individual projects exceeding 30 hectares • Specialized construction methods for complex terrains, including land subsidence areas and salt pans • Active participation in public-sector tenders to support national renewable energy targets	 Hualien Sheng-Feng – Ground Type Solar PV Project
Water Surface Type Solar PV Projects	Deployment of floating solar PV systems on reservoirs, detention ponds, and other water bodies. Durable floating structures and anchoring systems are used to secure solar modules and ensure system stability.	Taoyuan City, Hsinchu County, Changhua County, Chiayi County	• Advanced weather-resistant floating technology to ensure system stability • Specialized anchoring technology to enhance wind and wave resistance • Maintaining ecological balance while creating multiple values from water resources	 Hsinchu – Water Surface Solar PV Project

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from Within and Beyond

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Our Original Aspiration

Energy: Gathering
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Possibilities into Momentum

Project Type	Service Description	Project Locations	Technical Features & Advantages	Representative Projects & Photos
Fishery-Solar Symbiosis Projects	Developed in accordance with the policy principle of "Fishery First, Green Energy Value Added," integrating aquaculture management, operational standards, and solar PV technologies from the planning stage to achieve a balanced coexistence between aquaculture and renewable energy development while promoting local industry development.	Chiayi County, Tainan City	• Comprehensive planning and design services from aquaculture to power generation • Proven track record of successful project development, demonstrating technological maturity • Development experience covering 12,533 hectares of designated zones in Changhua, Yunlin, and Chiayi	 Tainan Qigu – Ri Yun Fishery-Solar Symbiosis Site
Ultra High Voltage (UHV) Projects	Construction of power transmission systems above 25,000 volts and substations serving large-scale solar power plants with installed capacities exceeding 20 MW.	Changhua County, Chiayi County, Tainan City	• In-house construction capability for managing critical power infrastructure • Comprehensive consideration of all aspects of power systems to provide integrated solutions • Mitigation of grid-connection risks for large-scale power plants while enhancing overall grid stability	 Tainan Beimen – Ground Type Solar PV and UHV Project



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Dialogue and Engagement

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Possibilities into Momentum

2.Power Station Asset Management

HDRE's asset management consulting services focus on providing financial and legal advisory services. Leveraging HDRE's extensive experience and expertise in project development, assessment, solar power system design, operation and maintenance management, we provide comprehensive professional services throughout the entire project lifecycle, from development to long-term operation, maximizing asset value over a 20-year operational period.

Project Type	Service Description	Technical Features & Advantages	Representative Projects & Photos
Power Station Operation and Maintenance	Comprehensive operation and maintenance services for solar power stations, including module cleaning, system inspection, equipment repair, fault troubleshooting, cloud-based monitoring, and performance tracking.	• AI-powered monitoring for early detection of potential issues • Customized O&M solutions tailored to the characteristics of each project site • Site-specific modeling and big data analytics for system performance assessment and diagnostics • Optimization recommendations to enhance overall power generation efficiency and operational performance	
Smart Asset Management	Integrated asset advisory services covering financial, legal, and technical aspects, delivering a comprehensive lifecycle management solution for a 20-year power station operation period.	• Comprehensive contract and financial management system to reduce operational risks • Strategic planning to maximize asset value • Professional team ensuring compliance in all aspects to enhance long-term investment return stability	
Fishery Management	Dedicated management services for fishery and solar power symbiosis projects, integrating technology-driven data analysis with ecological aquaculture practices to enhance production yield and product quality.	• Digital environmental monitoring for disease prevention and risk management • Application of specialized aquaculture technologies • Digitalized water quality monitoring and data management to support precision aquaculture practices	

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Sustainable
Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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Kindness into Light

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Better World Together

Innovation: Turning
Possibilities into Momentum

3.Smart power services

Project Type	Service Description	Technical Features & Advantages	Representative Projects & Photos
Smart Charging System	Planning and deployment of EV charging solutions across public spaces, commercial buildings, and residential communities.	"Full-zone planning" approach to address charging infrastructure challenges in existing buildings - Installation of EV charging facilities in indoor parking areas - Comprehensive operation management system to enhance user experience	
Energy Storage Integration Solution	Construction of commercial-scale and utility-scale energy storage systems to optimize power dispatch and application.	- Professional participation in Taipower's ancillary services market through Enhanced Dynamic Regulation (E-dReg) - Fast charging and discharging technology for effective frequency regulation of power systems - Improved renewable energy utilization efficiency and reduced energy consumption costs	
Green Electricity Supply Service	Comprehensive green electricity solutions for corporate clients, covering evaluation, procurement, and certificate management.	- One-stop integrated green electricity service - Corporate green power procurement programs to reduce market entry barriers and procurement costs - Carbon management and net-zero transition planning - Integrated PV-storage-charging services to help clients achieve net-zero carbon goals	
Smart Energy Management	Optimization of energy usage through data analytics and AI-powered algorithms.	- Proprietary green electricity matching platform, "Star Intelligence Green Power," featuring optimized green electricity allocation and matching rates exceeding 90% - Proprietary green energy management platform, "Green Power Square," providing real-time energy monitoring, data analytics, and data visualization	

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Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

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Innovation: Turning
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2025 Operational Highlights and Future Plans

Category	Business Achievements	Future Plans
Solar Power Projects	• HDRE's self-owned power plants in operation exceeded 490,000 kW in total capacity • Cumulative project development in Taiwan exceeded 1.5 GW • Project development in Japan exceeded 100 MW • Project development in Australia exceeded 300 MW • Successfully completed the Qigu Demonstration Project with an installed capacity of 42.8 MW	• Strengthen solar power project development capabilities and expand market presence in Taiwan and overseas • Accelerate the construction of the Wendeng fishery-solar symbiosis project, targeting phased completion during 2025-2026 • Diversify development across fishery-solar, industrial, and commercial solar projects • Integrate energy storage systems to provide comprehensive smart energy solutions
Power Plant O&M Management	• Signed O&M contracts covering power generation facilities with a total capacity exceeding 300 MW • Enhanced smart monitoring systems to optimize O&M management efficiency • Integrated advanced data analytics technologies to improve power generation performance • Continued strengthening of energy storage dispatching and O&M capabilities to enhance operational safety and maintenance efficiency	• Regularly review operational targets based on market trends and project progress, with a goal of achieving 1 GW of managed power generation capacity by 2027 while maintaining steady and sustainable growth • Develop AI-driven predictive maintenance technologies to improve equipment reliability • Continuously enhance O&M team expertise to improve customer satisfaction • Promote standardization and modularization of O&M services
Investment Management	• Established five investment platforms with assets under management exceeding NT\$76 billion • Supported the Star Power platform in expanding renewable energy investment diversification through energy storage projects and successfully proposed a large-scale energy storage project in 2025 • Completed follow-up management of the Aqua Star Energy Phase II Investment Project • One energy storage project is scheduled for commercial operation in 2025 • Established the Star Power Corporation energy asset platform in partnership with industry partners, focusing on energy storage investment and ancillary service markets	• The Fubon Green Power platform plans to propose development of 730 MW of energy storage and solar power projects to meet its strategic objectives • Actively expand domestic and international green energy investment opportunities to scale up asset management operations • Develop innovative financing models to reduce project development risks • Strengthen operational performance across all investment platforms to ensure achievement of financial targets • Completed the initial fundraising phase and plans to continue investing in solar power projects

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Sustainable
Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Category	Business Achievements	Future Plans
Fishery Management (Star Aquaculture Co., Ltd.)	- Successfully completed the Qigu Demonstration Project with an installed capacity of 42.8 MW - Secured five patents for fishery-solar symbiosis aquaculture technologies - Managed aquaculture area reached 60.4 hectares - Hosted 18 visiting delegations at fishery-solar symbiosis demonstration sites	- Target management coverage of 300 hectares by 2026 and host 10 visiting delegation tours to fishery-solar demonstration sites - Develop new aquaculture projects and obtain aquaculture traceability and product traceability certifications - Establish a comprehensive aquaculture data platform to support scientific management and improve operational efficiency - Launch a breeding and aquaculture fry production program in 2026
International Power Trading Services (Star Trade Co., Ltd.)	- Green Electricity Supply: Cumulative contracted green electricity supply exceeded 2 billion kWh, cumulative transferred electricity volume surpassed 288 million kWh, and over 200,000 renewable energy certificates have been issued. - Power Trading: The Hualien 40 MW E-dReg energy storage project commenced participation in the green electricity and power trading market. Total contracted capacity in Taiwan has exceeded 60 MW. - Behind-the-Meter Energy Storage: Launched the ETF 5050 Power Sharing Program. - Introduced the Star Trade AI Power Trading Platform, leveraging AI-driven market forecasting, trading strategies, and automated bidding to enhance power asset returns. - Overseas Expansion: The 50 MW Helios Energy Storage Project in Hokkaido, Japan officially commenced green power trading and entered Japan's wholesale electricity market.	- Achieve a cumulative green electricity supply scale of 2 billion kWh annually by 2030. - Expand energy storage aggregation capacity and asset aggregation scale, targeting 360 MW of aggregated capacity in Taiwan by 2026 and developing electricity trading capability exceeding 1 GWh, with a target aggregated capacity of 969 MW by 2027. - Continue expanding participation and aggregated capacity for the Behind-the-Meter Energy Storage Power Sharing Program. - Strengthen the Power Bank business model and expand into overseas markets including Australia and Japan. - Enhance asset scale and market participation capabilities by building a cross-border energy trading and asset management platform. Target entry into Japan's EPRX market and launch electricity risk management solutions by 2026.
EV Charging Services (Star Charger Co., Ltd.)	- As of 2025, deployed 370 charging connectors across 172 charging sites. - Currently developing 172 charging sites, with 96 sites already operational. - Established strategic partnerships with leading enterprises, including major convenience store chains, Carrefour, PX Mart, Chien Shing Stainless Steel, Shin Kong Mitsukoshi, and Urban Parking.	- SHUUSTAR Japan aims to onboard 10 corporate customers within the next two years for commercial charging solutions. - In Japan, target installation of 23 DC fast chargers in 2026, followed by an additional 100 chargers annually starting in 2027. - Launch a roaming platform in 2026 capable of connecting with multiple CPOs. - Target deployment of 1,000 charging points within three years, focusing primarily on dedicated charging stations, supplemented by department stores, parking facilities, and other locations, while actively participating in government projects and developing the StarShare Charging Network.

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Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Category	Business Achievements	Future Plans
Energy Storage (Star Trade Co., Ltd.)	• Successfully completed the Hualien 40 MW energy storage project, bringing total contracted capacity to 60 MW. • Construction of the Pingtung 99 MW E-dReg energy storage project has been completed, with grid connection targeted for 2026. • Construction of the Tainan 100 MW E-dReg energy storage project has been completed, with grid connection targeted for 2026. • Site preparation for the Longjing 100 MW E-dReg energy storage project has been completed, with grid connection targeted for 2026.	• The Pingtung 99 MW, Tainan 100 MW, and Longjing 100 MW projects are targeted for grid connection in 2026. • Continue expanding energy storage system capacity and establishing a comprehensive energy storage network, with total grid-connected capacity expected to exceed 650 MW by 2028.
Energy Aggregator	• Integrated software development resources under the Smart Services Division, overseeing the Planning & R&D Department, Digital Services Development Department I, Digital Services Development Department II, and Digital Services Strategy Office • Standardized agile development practices and software development workflows • Introduced AI development tools to improve software development efficiency • Assisted Star Charger Co., Ltd. and Star Trade Co., Ltd. in planning and developing software service products • Completed development of the Star Charger eMSP platform, driving growth in charging service utilization and creating opportunities for recurring revenue • Enhanced the user experience and service processes of the Star Charger platform • Completed development of Green Power Square for Star Trade Co., Ltd., strengthening enterprise customer services and digitalizing green power contracts and financial settlement processes • Developed the HDRE Executive Dashboard, providing management insights into operational performance trends and supporting strategic decision-making • Assisted in establishing a group-wide technology governance framework to improve decision quality, resource allocation efficiency, and project execution effectiveness	• Invest NTD 99.14 million in R&D during 2025 • Enhance the green power trading platform of Star Trade Co., Ltd. to optimize green electricity wheeling benefit analysis • Develop an Enterprise Operations Management Center to provide a unified information view, enabling business units to perform analytics and strategic planning more effectively • Enhance the Enterprise Operations Management Center with digital dashboards for investment platforms and solar project performance, improving operational transparency • Expand the membership value-added ecosystem to include full payment collection and account management services, increasing customer engagement • Launch dynamic referral and recommendation features for Star Charger Co., Ltd. to reduce customer acquisition costs and accelerate user growth • Establish automated notification mechanisms for unresolved abnormal orders within the Star Charger backend system to mitigate revenue leakage • Adopt an AI-native strategy by leveraging EOMC data assets to improve insight generation and software development efficiency • Build an AI-powered operating model based on the Enterprise Operations Management Center and implement Agentic Workflows and AI-assisted development tools to advance HDRE's AI-native transformation

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Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

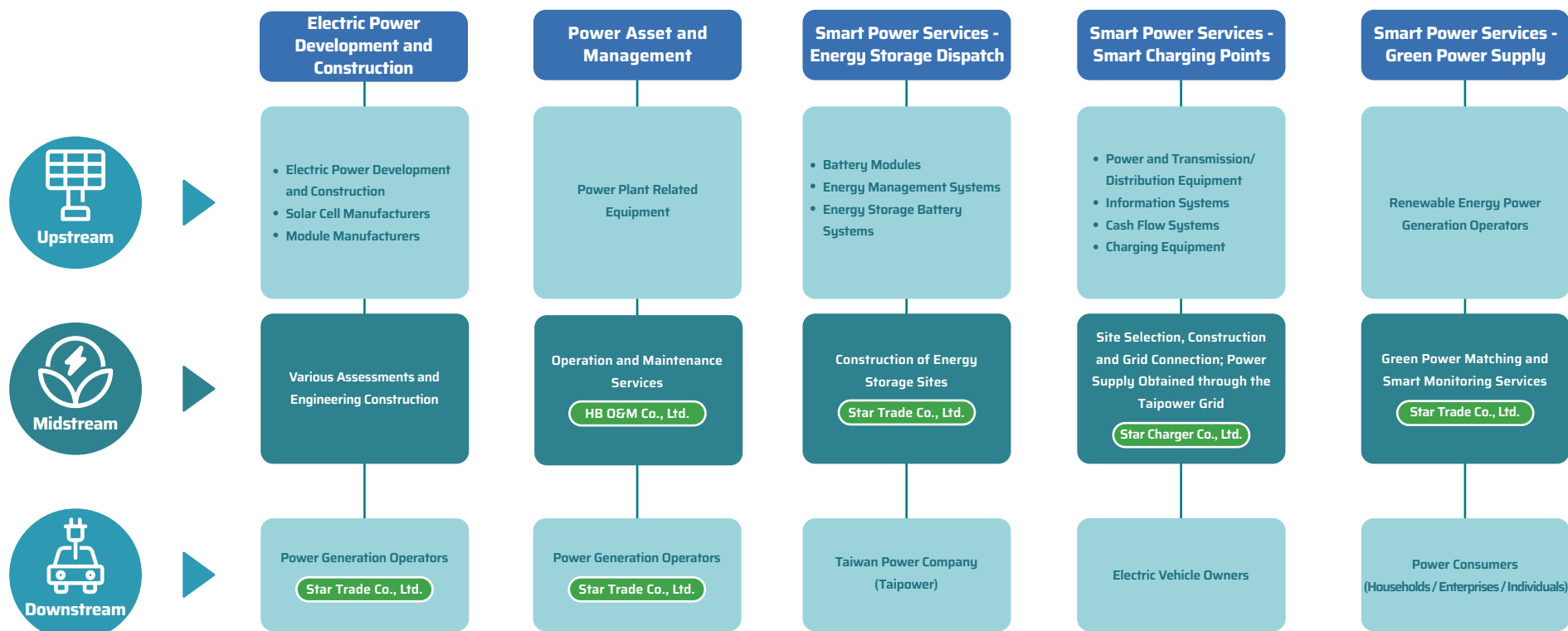
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Possibilities into Momentum

1.1.2 Industry Value Chain GRI 2-6

Countries worldwide are accelerating the transition to renewable energy in response to climate change. Taiwan has aligned with this global trend by setting a carbon neutrality target for 2050 and establishing key energy transition goals for 2025, with renewable energy development and a nuclear-free homeland policy serving as key directions of its energy transition.

As a green energy aggregator, HDRE operates across three core business segments, spanning project development, engineering and construction, power generation and retail, and smart energy applications. In the EV charging sector, HDRE collaborates closely with power generation, transmission, and distribution operators, as well as charging equipment, information service, and payment solution providers to deliver charging services for EV owners. Through close collaboration with value chain partners, HDRE supports businesses in adopting clean and renewable energy and provides operational support to create shared value while advancing sustainable development and carbon reduction.

HDRE Value Chain



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Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

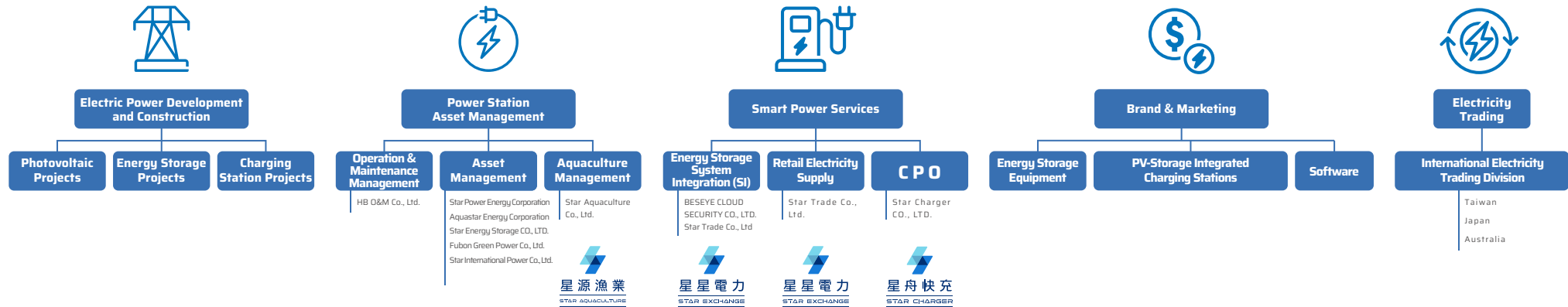
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Possibilities into Momentum

1.1.3 Business Development Group

HDRE engages in strategic investments to support the development of its green power business. The financial and business management policies of investee companies are primarily governed by HDRE's internal management regulations. In addition, HDRE has established the "Procedures for Subsidiary Supervision and Management" as a guideline for the operation and management of its investee companies.

Five Core Business Divisions of HDRE



1.2 Stakeholder Engagement GRI 2-29

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

HDRE values communication with its stakeholders and upholds the principles of openness and transparency by providing diverse communication channels to facilitate effective two-way engagement. Through regular communication with stakeholders, HDRE discloses relevant information and obtains stakeholders' feedback and expectations. In addition, HDRE proactively seeks opinions and suggestions regarding its operations to ensure continuous improvement and timely adjustments on its sustainability journey, while responding to the expectations of society.

1.2.1 Stakeholder Identification

The starting point for stakeholder identification is based on the parties encountered through the daily operations of each department within HDRE. By analyzing a wide range of stakeholders, HDRE identifies those with the greatest influence on the Company.

Following the AA1000 Stakeholder Engagement Standard (AA1000 SES), HDRE assesses stakeholders based on five dimensions: dependency, responsibility, tension (concern), influence, and diverse perspectives. Through this assessment process, HDRE identified eight key stakeholder groups and ranked them according to the significance of their relationship with HDRE.

The stakeholder groups are ranked in the following order of importance: employees, customers, government agencies, shareholders and investors, suppliers and contractors, media, communities, and NGOs/research institutions.

Five Assessment Dimensions

Dependency

Stakeholders who directly or indirectly rely on HDRE's products, activities, or services.

Responsibility

Stakeholders of HDRE who have legal, commercial, operational, or ethical responsibilities towards it.

Tension

Stakeholders who are concerned about HDRE's financial performance and related economic, social, and environmental issues.

Influence

Stakeholders who have influence over HDRE's strategies or business decisions.

Diverse perspectives

HDRE communicates with stakeholders to identify and understand diverse perspectives and viewpoints.

1.2 Stakeholder Engagement

1.2.2 Stakeholder Engagement and Outcomes

HDRE has established diverse communication channels for stakeholders to better understand their attitudes, perspectives, and issues of concern. In addition, the Company regularly reviews and adjusts its business strategies in response to stakeholder feedback and expectations. Through proactive engagement with stakeholders, HDRE strives to create mutual benefits and achieve sustainable business operations.

Key Stakeholders	Significance to HDRE	Issues of Concern	Ways of Communication and Frequency	Major Communication Outcomes and Responses in 2025
 Employees	We value our employees' opinions and regard them as important assets of HDRE. Together, we strive to create a diverse, inclusive, and happy workplace by caring for employees' well-being and fostering a discrimination-free working environment.	• Risk Management • Public Policy and Influence • Talent Attraction and Retention • Talent Development and Training • Occupational Health and Safety • Supply Chain Stability and Resilience	【Regularly】 • Labor-management meetings (Quarterly) • Safety and Health Committee meetings (Quarterly) • Sustainability Newsletter (Monthly) • Employee Eco Tours (Semiannually) 【Occasionally】 • Multiple communication and grievance channels • Care meetings • Internal announcements and email notifications	Strengthening Communication and Talent Development • Held four labor-management meetings in Taipei and Taichung to discuss employee rights and benefits, welfare policies, and workplace harassment prevention. • Provided 5,586 hours of professional training for employees and management personnel. Safe Working Environment • Conducted 12 employee health promotion and workplace safety seminars, with a total attendance of 377 participants. • Held regular safety meetings, achieving zero major occupational injuries and a 100% Job Hazard Analysis (JHA) completion rate.
 Customers	HDRE remains customer-centric and enhances integrated value through electricity services, energy management, and trading optimization. In addition to ensuring service quality and customer satisfaction, HDRE helps customers improve energy efficiency and reduce carbon emissions. The Company also strengthens customer data protection and information security mechanisms, builds long-term relationships based on trust, and enhances customers' decision-making capabilities and operational efficiency through digitalized service platforms.	• Economic Performance • Public Policy and Influence • Customer Relationship Management • Biodiversity • Waste Management • Talent Attraction and Retention • Occupational Health and Safety • Social Engagement	【Regularly】 • Customer Satisfaction Surveys (Annually) 【Occasionally】 • Customer service mailbox and telephone support • Customer visits	Customer Satisfaction and Service Enhancement • Conducted annual customer satisfaction surveys and developed improvement plans based on customer feedback. Energy Management and Decarbonization Services • Assisted corporate customers in implementing Energy Management Systems (EMS) and electricity trading services to improve energy efficiency and optimize costs. • Provided green electricity procurement and matching services (e.g., Green Electricity Smart Hub) to increase renewable energy utilization and reduce power wheeling risks. • Assisted customers in developing decarbonization pathways and energy strategies in response to emerging regulations and international trends, such as carbon fees and CBAM. Digital Platforms and Information Transparency • Enhanced dedicated customer platforms (e.g., Green Electricity Square) to provide access to electricity consumption, power wheeling, renewable energy certificates, and carbon reduction data. • Improved real-time data availability and visualization to support energy-related decision-making. Business Expansion and Market Influence • Expanded cooperation with large enterprise customers across various service offerings, strengthening electricity trading and integrated energy services.

1.2 Stakeholder Engagement

Sustainable Communication,
Dialogue and Engagement

Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Key Stakeholders	Significance to HDRE	Issues of Concern	Ways of Communication and Frequency	Major Communication Outcomes and Responses in 2025
 Governmental Authorities	We are committed to complying with government and local laws and regulations. All products and services actively follow applicable regulatory and supervisory requirements.	• Risk Management • Public Policy and Influence • Product Quality and Responsibility • Waste Management • Occupational Health and Safety • Social Engagement	【Regularly】 • Updates on latest regulations and policies (Monthly) • Regulatory compliance audits (Monthly) • Legal compliance reviews (Annually) • Government reporting platforms (Annually) 【Occasionally】 • Written reports and official correspondence • In-person discussions, review meetings, and site inspections • Participation in government public information activities	Regulatory Compliance and Project Advancement • Participated in public hearings and major government project review meetings to maintain communication with authorities on regulatory developments and project progress. • Obtained aquaculture permits for the Chiayi Yizhu and Yunlin Kouhu fishery-solar projects. • Received approval for the aquaculture-right transfer for the Tainan Qigu fishery-solar project. • Secured construction permits for the Taichung Fengyuan 100MW energy storage project.
 Shareholders / Investors	Achieving the highest construction quality and maximizing profitability are our long-term goals. Strengthening shareholder confidence and employee cohesion are also key factors in sustainable development and corporate management.	• Risk Management • Public Policy and Influence • Innovation R&D and Management • Waste Management • Talent Attraction and Retention • Occupational Health and Safety • Climate Change Adaptation • Social Engagement	【Regularly】 • Shareholders' Meeting (Annually) • Annual Report (Annually) • Sustainability Report (Annually) 【Occasionally】 • Earnings calls • Material information announcements in Chinese and English • News releases	Corporate Governance and Investor Relations • Responded to shareholder inquiries and held 1 shareholders' meeting. • Convened 6 Audit Committee meetings. • Completed annual corporate governance evaluations. • Established a Sustainability Section on the corporate website to provide ESG information and strengthen investor engagement. • Published 77 material information announcements in Chinese and English.
 Suppliers / Contractors	Suppliers and contractors are important partners in HDRE's commitment to delivering high-quality services and products. We work closely with them to build a sustainable supply chain and achieve shared sustainÁ	• Public Policy and Influence • Product Quality and Responsibility • Customer Relationship Management • Occupational Health and Safety • Local Community Communication and Participation • Social Engagement • Supply Chain Stability and Resilience	【Regularly】 • Supplier and contractor evaluations (Annually) • Project meetings (Monthly) • Regulatory compliance audits (Quarterly) • Organizational coordination meetings (Before the start of small projects / monthly for medium- to large-scale projects) • Toolbox talks (Daily) 【Occasionally】 • Occupational safety training • On-site visits to key material suppliers	Supply Chain Management and Collaboration • Completed evaluations of 44 suppliers (8 initial evaluations and 36 regular evaluations). • Held 1 supplier conference to promote sustainability initiatives. • Collaborated with suppliers on a total of 11 sustainability-related projects. • Achieved 100% supplier commitment to the Supplier Code of Conduct, reinforcing integrity and human rights protection.

1.2 Stakeholder Engagement

Sustainable Communication,
Dialogue and Engagement

Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Key Stakeholders	Significance to HDRE	Issues of Concern	Ways of Communication and Frequency	Major Communication Outcomes and Responses in 2025
 Media	Through media exposure, press conferences, branding activities, and media luncheons, HDRE communicates key information to stakeholders and the public, serving as an important channel for public engagement.	• Public Policy and Influence • Product Quality and Responsibility • Innovation R&D and Management • Waste Management • Local Community Communication and Participation • Supply Chain Stability and Resilience	【Regularly】 • Media luncheons (1-2 times annually) • Press releases (2-4 per month) 【Occasionally】 • Press conferences • Interviews • Media tours	Media Communication and Branding • Issued 36 press releases focusing on innovation and R&D topics. • Hosted 2 media events with participation from 47 media outlets, strengthening communication on corporate and product safety initiatives. • Participated in domestic and international smart energy exhibitions, generating 226 media reports. • Organized Taiwan and Japan energy industry media tours to enhance public awareness of the industry.
 Community	We contribute to society through our core technologies and capabilities while minimizing impacts on the local environment. Our goal is to create a better life through green energy and innovation, sharing positive energy with local communities and promoting sustainable development.	• Public Policy and Influence • Energy Management • Water Resources Management • Waste Management • Occupational Health and Safety • Local Community Communication and Participation • Social Engagement	【Regularly】 • Community contact channels for feedback and communication 【Occasionally】 • Community briefings and construction briefings • Participation in local public welfare activities • Community visits	Community Engagement and Local Development • Held project briefings in Chiayi, Yunlin, and Changhua to respond to local concerns and establish communication channels. • Participated in local festivals and community activities to strengthen relationships with local residents.
 NGOs / Research Institutions	HDRE collaborates with NGOs and research institutions to promote green energy and sustainability awareness. Through participation in public welfare initiatives, we address environmental and social sustainability issues while enhancing our credibility and social impact.	• Integrity Management and Legal Compliance • Biodiversity • Waste Management • Occupational Health and Safety • Local Community Communication and Participation • Social Engagement • Supply Chain Stability and Resilience	【Regularly】 • Environmental audits (Annually) • Environmental impact assessments (Annually) • Water and soil assessments (Quarterly) 【Occasionally】 • External seminars • Partnership meetings	Sustainability and Environmental Collaboration • Continued engagement on climate change issues through sustainability-focused advocacy and communication. • Collaborated across departments and the value chain to address water resource and waste management issues and strengthen management practices. • Donated 40% of revenue from waste collection and recycling activities to charitable organizations, supporting employee benefits, holiday gifts, educational assistance, and other welfare programs. • Completed environmental audit verification for the Changhua Fangyuan fishery-solar symbiosis project.

1.2 Stakeholder Engagement

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

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Sharing: Creating a
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Innovation: Turning
Possibilities into Momentum

Stakeholder Contacts and Communication Channels

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President Jason Chou

Tel.: +886-2-2832-8057

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Audit Department

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Deputy Spokesperson

Finance and Accounting Division
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Integrity Management Reporting Channel

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Direct Customer Service Line

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Investor Section

Investor Relations

Tel.: +886-2-2832-8057

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Employee Complaint Channels

Human Resource and
Administration Department

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ESG Section

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1.3 Analysis of Material Topics

GRI 3

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HDRE communicates with stakeholders through various channels and integrates stakeholder feedback into its materiality analysis process to identify the issues that are most important to both stakeholders and the Company. By focusing on the impacts and management of material topics, HDRE continues to strengthen the foundation of its sustainable development, improve areas requiring enhancement, and increase the transparency of information disclosure.

1.3.1 Material Topic Identification Process GRI 3-1

HDRE conducted a questionnaire survey involving internal operating units and eight categories of external stakeholders. Internal stakeholder feedback was also collected through the Stakeholder and Material Topic Alignment Workshop, where 32 supervisors and key representatives from departments involved in the preparation of the Sustainability Report participated in the survey. A total of 117 valid questionnaires were collected in 2025.

Based on the survey results, HDRE identified and categorized 20 ESG topics into environmental, social, and economic/governance dimensions. A significance threshold (Note) was then established to evaluate and prioritize these topics. Following the analysis, a material topic impact matrix was developed, resulting in the identification of 10 material topics, which were subsequently reviewed and approved by the Sustainable Development Office.

For each material topic, HDRE discloses its impacts, impact boundaries, and corresponding response strategies. The Company also establishes short-, medium-, and long-term objectives, performance results, and management approaches, and aligns disclosures with the relevant GRI Topic Standards.

Step 1 Stakeholder Identification

In accordance with the five principles of the AA1000 Stakeholder Engagement Standard (SES), stakeholder identification focuses on internal and external groups or individuals who significantly influence, or are influenced by, the Company. Based on these criteria, stakeholder questionnaires were distributed to department heads for completion.

Step 2 Topic Selection

Drawing on sustainability standards and frameworks (GRI, TCFD, SASB), domestic and international sustainability issues, industry trends, and stakeholder interactions, HDRE identified sustainability topics relevant to its business operations. A total of 20 sustainability topics were selected for impact assessment.

Step 3 Assess Impact Level

Based on stakeholders' level of concern regarding sustainability topics and the degree of impact of each topic on the Company, the assessment results were compiled into a Material Topic Impact Chart. A significance threshold (Note) was established as the basis for determining material topics.

Step 4 Determine Material Topics

Through surveys of internal personnel and stakeholders, as well as discussions between the Sustainable Development Office and relevant departments, HDRE evaluated the relevance and impact level of each topic on business operations. Following a comprehensive assessment, 10 material topics were identified and approved by the Sustainable Development Office.

Step 5 Develop Management Policies and Conduct Regular Reviews

The results of the materiality assessment are reviewed and compared with the previous year's material topics. Based on the assessment results, HDRE establishes management policies and objectives for each material topic and conducts annual reviews to ensure alignment with sustainability and integrity requirements.



Note: The significance threshold is defined as either an average score for actual or potential impacts from internal questionnaires at or above the 75th percentile, or an average score for stakeholder concern from external stakeholder questionnaires at or above the 75th percentile.

1.3 Analysis of Material Topics

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from Within and Beyond

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1.3.2 Material Topics Analysis and Matrix GRI 3-2

Sources of Sustainability Issues

HDRE identifies sustainability topics through sustainability standards and frameworks (GRI, TCFD, and SASB), issues of concern among domestic and international industry peers, industry and global sustainability trends, and stakeholder engagement. With a focus on issues relevant to HDRE's business operations, a total of 20 sustainability topics were selected for impact assessment.

The sustainability topics identified by HDRE in 2025 are listed below.

Governance

- Economic Performance ★
- Corporate Governance and Sustainable Management
- Business Integrity and Legal Compliance ★
- Risk Management ★
- Public Policy and Regulatory Impact★
- Product Quality and Responsibility
- Innovation R&D and Management
- Customer Relationship Management
- Information Security and Privacy Protection

Environmental

- Biodiversity ★
- Greenhouse Gas Management
- Energy Management
- Water Resources Management
- Waste Management ★

Social

- Talent Attraction and Retention ★
- Talent Development and Training
- Occupational Health and Safety ★
- Local Community Communication and Participation ★
- Social Contribution and Community Engagement ★

E/S/G

- Supply Chain Stability and Resilience

★ Material Topics for 2025



1.3 Analysis of Material Topics

Sustainable
Dialogue and Engagement

Communication,
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from Within and Beyond

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Energy: Gathering
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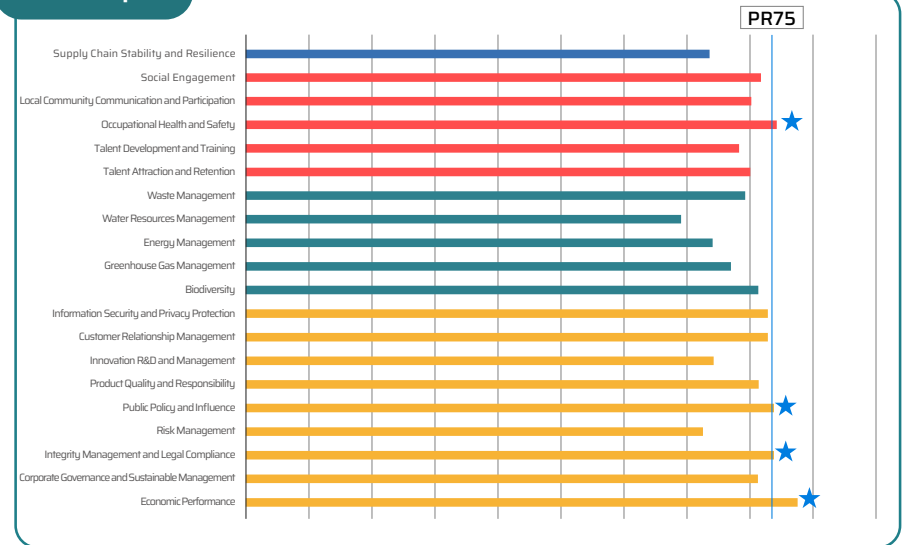
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Material Topic Impact Bar Chart

Negative Impacts



Positive Impacts



Level of Concern



Environmental Social Governance E/S/G

1.3 Analysis of Material Topics

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

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Possibilities into Momentum

Changes in Material Topics

No .	2025 Material Topics	2024 Material Topics	Changes and Reasons
1	Biodiversity	Biodiversity	-
2	Waste Management	-	Added. Due to the increasing trend of solar panel waste recycling policies and growing demand for waste management, related risks and stakeholder concern have increased. Therefore, Waste Management was identified as a material topic.
3	Talent Attraction and Retention	Talent Attraction and Retention	-
4	Occupational Health and Safety	Occupational Safety and Health	Topic title revised from “Occupational Safety and Health” to “Occupational Health and Safety”.
5	Local Community Communication and Participation	Local Community Communication and Participation	-
6	Social Engagement	Social Engagement	-
7	Economic Performance	-	Added. In response to changes in energy demand, market volatility, and the diversification of power development projects, Economic Performance was identified as a material topic to strengthen management and address stakeholder concerns.
8	Integrity Management and Legal Compliance	Integrity Management and Legal Compliance	-
9	Risk Management	-	Added. As the energy industry faces increasingly complex risks related to climate change, policy developments, and supply chains, HDRE has strengthened its preventive management capabilities. Therefore, Risk Management was included as a material topic starting in 2025.
10	Public Policy and Influence	Public Policy and Influence	-
		Greenhouse Gas Management	Removed. Greenhouse gas inventories, targets, and action plans have become well established and integrated into routine management processes. Therefore, the topic has been incorporated into general environmental management.
		Product Quality and Responsibility	Removed. Following the implementation of the ISO 9001 Quality Management System in 2024, product quality management continues to be addressed through established management mechanisms and is therefore incorporated into general management topics.
		Innovation R&D and Management	Removed. Innovation efforts have increasingly focused on business model optimization, with innovation initiatives integrated into economic performance and risk management. As a result, the topic is no longer listed as a standalone material topic.

1.3 Analysis of Material Topics

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

1.3.3 Material Topics Value Chain

Through internal impact assessments and the integration of stakeholder perspectives, HDRE identified 10 material topics. We will continue to engage with stakeholders to monitor any changes in the positive and negative impacts of these material topics and to better understand stakeholder expectations. By setting goals and reviewing performance for each material topic, HDRE ensures its continued development while promoting balanced growth across the environmental, social, and governance (ESG) dimensions.

The following section outlines the relationship between each material topic and stakeholder groups, as well as the communication channels used to engage stakeholders on these topics.

Dimension	Material Topic/ UN Sustainable Development Goals (SDGs)	Impacts and Influence on the Value Chain									Corresponding Section
		Upstream	Downstream	Internal	External					Stakeholder Engagement	
		Suppliers / Contractors	Customers	Employees	Governmental Authorities	Shareholders / Investors	Communities	Media	NGOs / Research Institutions		
Governance	8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY INNOVATION AND INFRASTRUCTURE 12 RESPONSIBLE CONSUMPTION AND PRODUCTION Economic Performance	✓	✓	✓		✓				1.Hold regular performance presentations and investor conferences. 2.Engage employees through regular meetings (annual, monthly, and weekly) and communication channels. 3.Conduct regular customer visits. 4.Organize annual supplier conferences to encourage suppliers to adopt Sustainability Initiatives and recognize outstanding supplier achievements at subsequent supplier conferences.	6.2 Business Performance
Governance	16 PEACE, JUSTICE AND STRONG INSTITUTIONS Integrity Management and Legal Compliance	✓	✓		✓	✓		✓	✓	1.Communicate the Company's achievements in integrity management and legal compliance through the corporate website, legal seminars, and news releases. 2.Share Company information with customers and suppliers through regular communication meetings and information announcements. 3.Conduct integrity reviews and re-evaluations for suppliers.	6.3 Integrity Management and Legal Compliance
Governance	16 PEACE, JUSTICE AND STRONG INSTITUTIONS Risk Management	✓	✓	✓	✓	✓	✓	✓	✓	1.Communicate operational risks and response strategies through regular financial reports, investor conferences, press releases, and material information announcements. 2.Establish internal risk management communication mechanisms and enhance employees' awareness of cybersecurity and operational risks through training programs and internal communications. 3.Organize sustainability and risk management-related activities to improve stakeholders' understanding of the Company's risk management framework and achievements. 4.Maintain regular communication with customers regarding market risks and trading strategies. 5.Conduct equipment quality and delivery risk assessments with suppliers.	6.4 Risk Management

1.3 Analysis of Material Topics

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
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Dimension	Material Topic/ UN Sustainable Development Goals (SDGs)	Impacts and Influence on the Value Chain									Corresponding Section
		Upstream	Downstream	Internal	External					Stakeholder Engagement	
		Suppliers / Contractors	Customers	Employees	Governmental Authorities	Shareholders / Investors	Communities	Media	NGOs / Research Institutions		
Governance	 Public Policy and Influence	✓	✓	✓	✓	✓	✓	✓		1.Communicate the latest developments and policy changes through the corporate website, email notifications, investor conferences, ad hoc seminars, annual reports, and Board of Directors meetings. 2.Conduct regular briefings and training sessions for employees. 3.Regularly report project progress to customers and monitor satisfaction levels. 4.Communicate policy developments and updates to customers, suppliers, and contractors on an ad hoc basis. 5.Participate in industry association meetings, meetings with county and city government leaders, public-private collaboration forums, and policy consultation meetings. 6.Hold public hearings and construction briefings for local communities and establish dedicated communication channels.	4.1 Public Policy and Influence
Environmental	 Biodiversity	✓	✓	✓	✓	✓	✓	✓	✓	1.Communicate biodiversity management practices and achievements through the corporate website, press releases, media events, and site visits. 2.Require suppliers and contractors to comply with environmental protection and biodiversity principles to promote biodiversity conservation and ecological awareness. 3.Follow government policies and regulations on ecological compensation and wetland restoration, and cooperate with local governments to support wetland restoration, environmental education, and conservation initiatives. 4.Participate in exchanges with labor unions and industry associations (e.g., wetland restoration alliances and energy forums) to promote industry standards and best practices.	5.3 Biodiversity (TNFD)
Environmental	 Waste Management			✓	✓	✓				1. Regularly disclose waste management performance through the Company's Sustainability Report (ESG Report). 2. Conduct annual waste inventory and disposal management. 3. Regularly report waste management data in accordance with regulations and proactively cooperate with inspections and audits conducted by competent authorities.	5.2.4 Waste Management

1.3 Analysis of Material Topics

Sustainable Communication, Dialogue and Engagement

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Innovation: Turning Possibilities into Momentum

Dimension	Material Topic/ UN Sustainable Development Goals (SDGs)	Impacts and Influence on the Value Chain									Corresponding Section
		Upstream	Downstream	Internal	External				Stakeholder Engagement		
		Suppliers / Contractors	Customers	Employees	Governmental Authorities	Shareholders / Investors	Communities	Media		NGOs / Research Institutions	
Social	 Talent Attraction and Retention		✓	✓	✓	✓			✓	1. Disclose the Company's talent management practices and performance through the Sustainability Report. 2. Continuously collect employee feedback to enhance retention and maintain service quality. 3. Report human resources-related information in accordance with regulatory requirements.	3.1.1 Diversity, Inclusion and a Friendly Workplace
Social	 Occupational Health and Safety	✓	✓	✓	✓	✓	✓		✓	1. Disclose the Company's occupational health and safety management practices and performance through the Sustainability Report. 2. Conduct Occupational Safety and Health Committee meetings, share information through internal announcements and communications, and hold regular toolbox talks. 3. Conduct routine satisfaction surveys, safety awareness campaigns, quality audits, and monthly coordination meetings with suppliers and contractors. 4. Participate in official correspondence, meetings, and training programs organized by government authorities.	3.3 Building a Friendly Workplace
Social	 Local Community Communication and Participation	✓		✓		✓	✓	✓	✓	1. Continue investing in social initiatives and local community engagement. 2. Encourage employees to participate in community activities and public welfare programs to enhance community awareness and engagement. 3. Support local community development through environmental education and public welfare activities. 4. Promote the Community Health Improvement Program through partnerships with social welfare organizations, supporting healthcare services for elderly residents in rural areas.	2.3 Local Community
Social	 Social Engagement	✓	✓	✓	✓	✓	✓		✓	1. Engage customers in public welfare activities to enhance their understanding of HDRE's commitment to social engagement and sustainability. 2. Conduct tree-planting activities at elementary schools in rural areas. 3. Encourage employees to participate in public welfare activities and provide opportunities to take part in volunteer services annually, promoting positive social impact. 4. Invite suppliers and contractors to jointly support social engagement and sustainable development initiatives through supplier conferences. 5. Collaborate with community organizations and NGOs to support disadvantaged groups and community welfare programs. 6. Communicate the Company's social engagement initiatives and achievements through the Sustainability Report, press releases, media coverage, and participation in public welfare events.	4.2 Social Participation and Public Welfare

CH2

Sustainability: A Commitment from Within and Beyond

- 2.1 Smart Green Energy, Readily Accessible
- 2.2 Strengthening the Sustainable Value Chain
- 2.3 Local Community





Core Vision and Commitment

Sustainability is a core value of HDRE and has been integrated into every aspect of the Company's operations. Building on its foundation in solar photovoltaic development, HDRE has expanded into green electricity trading, energy storage, and electric vehicle charging services. Through an integrated ecosystem covering power generation, energy storage, and electricity sales, HDRE is committed to improving access to green energy and advancing its vision of making green energy readily available.

Leveraging its project development, construction, and operational management capabilities, HDRE provides a stable supply of renewable energy while supporting customers in achieving their renewable energy and RE100 goals. Through value chain management spanning development, construction, and operation and maintenance, the Company also encourages supply chain partners to participate in sustainable practices.

HDRE values strong relationships with local communities throughout project operations. Through local partnerships, community engagement, and ongoing dialogue, the Company promotes mutual development and long-term cooperation between renewable energy projects and local stakeholders.

As the energy transition accelerates, HDRE continues to invest in energy storage systems, smart energy management technologies, and green electricity matching and dispatch services to enhance energy efficiency and grid stability. The Company is steadily evolving from an engineering-focused developer into an integrated energy service provider, advancing smart energy solutions while progressing toward its 2050 net-zero emissions goal.

This chapter outlines HDRE's initiatives and achievements in smart green energy services, sustainable value chain management, and local community engagement.



2025 Results and Performance

1

In 2025, total power wheeling volume reached **171,706,416 kWh**, with **more than 2,600 wheeling sites**. Total contracted green electricity wheeling volume exceeded **20 billion kWh**, and cumulative renewable energy certificate applications surpassed **290,000 certificates**.

2

The green electricity matching rate exceeded **90%**. Through AI forecasting and the matching platform, HDRE optimized supply-demand allocation and improved wheeling efficiency and accuracy.

3

The **50MW Hokkaido Energy Storage Project** commenced commercial operation in 2025 and entered the **JEPX market**. Meanwhile, the electricity trading platform expanded its presence into **Japan and Australia**.

4

A total of **172 charging stations** were in operation across Taiwan, with **96 additional stations under development**. Annual charging volume reached **1,158,260.8 kWh**, with services covering major cities and counties throughout Taiwan.

5

Three Hualien energy storage projects, totaling **60MW**, were successfully connected to the grid, achieving a system availability rate of **over 99%**.

2.1 Smart Green Energy, Readily Accessible

Sustainable
Dialogue and Engagement

Sustainability: A Commitment
from Within and Beyond

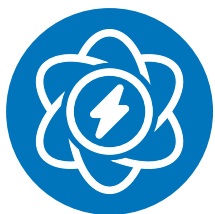
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Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

HDRE aims to lower barriers to green energy adoption by building the capabilities of a Virtual Power Plant (VPP) operator. Leveraging AI-driven smart energy services, the Company intelligently manages and dispatches green power, providing businesses and consumers with more diverse energy choices. HDRE has also expanded into the EV charging sector, building a comprehensive energy network for enterprise customers and the public while advancing its vision of “Smarter Energy, Accessible Green.”



2.1.1 Smart Energy for Comprehensive Growth

Founded in 2020, Star Trade Co., Ltd., a subsidiary of HDRE, obtained its electricity retail license in 2021 and is dedicated to helping customers procure renewable energy through a comprehensive green electricity service platform. Today, Star Trade ranks among the top three electricity retailers in Taiwan.

By integrating resources across the HDRE Group, Star Trade focuses on the management and operation of green electricity and PV-storage-charging solutions. Following its merger with Star Energy Corporation in 2025, its services expanded from green electricity wheeling to include electricity trading, energy storage development, and operation services.

Guided by its vision of “transforming electricity into a configurable asset and creating value from every kilowatt-hour,” Star Trade leverages advanced data analytics and intelligent cloud systems to deliver tailored green electricity solutions and assist customers in obtaining Renewable Energy Certificates (RECs), supporting their decarbonization and sustainability goals.

Star Trade Smart Green Energy Services

Star Trade Co., Ltd. (“Star Trade”) is committed to advancing the energy transition and innovation in the electricity market. By integrating renewable energy, energy storage, energy management, and electricity trading services, Star Trade helps businesses increase renewable energy adoption, improve energy efficiency, and reduce carbon emissions.

Built on its Power Bank concept, Star Trade transforms electricity from a cost into a manageable and value-generating asset. Through AI forecasting, intelligent dispatch, and its self-developed Green Electricity Smart Hub, the Company optimizes green electricity matching and utilization while supporting customers in meeting international sustainability initiatives such as RE100 and SBTi.

By integrating on-site Energy Management Systems (EMS), cloud-based platforms, and the Green Electricity Square customer portal, Star Trade provides real-time visibility into electricity usage, wheeling performance, and carbon reduction outcomes. Combined with energy storage dispatch, demand response programs, and Virtual Power Plant (VPP) aggregation, the Company enhances grid flexibility, energy efficiency, and operational resilience.

Leveraging its proprietary Star Trade Electricity Trading Platform and AI-powered forecasting models, Star Trade enables participation in diversified electricity markets. Through its ETF5050 energy storage sharing program, the Company also helps businesses optimize electricity costs and maximize energy asset value.

Through its modular platform architecture and intelligent energy management capabilities, Star Trade continues to promote low-carbon energy adoption, improve market efficiency, and support customers in achieving their net-zero goals.



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STAR EXCHANGE

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from Within and Beyond**

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Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Comprehensive Green Energy Services

Centered on its Power Bank business model, Star Trade provides integrated services covering energy procurement, system deployment, resource aggregation, electricity trading, and energy asset management. Through these solutions, the Company helps businesses transform energy from a cost item into a manageable and value-generating asset, enhancing operational efficiency and maximizing energy value.

Green Energy Net-Zero Consulting

1. Star Trade provides renewable energy adoption and energy transition consulting services, including renewable energy procurement planning and long-term decarbonization roadmap design, helping businesses increase renewable energy usage and meet international sustainability initiatives such as RE100 and SBTi.
2. Through green electricity wheeling, green leasing, and group purchasing models, Star Trade lowers the barriers to renewable energy adoption. Leveraging its self-developed Green Electricity Smart Hub, an AI-powered matching platform, the Company analyzes electricity consumption characteristics to improve supply-demand matching efficiency and renewable energy utilization.
3. Star Trade also connects renewable energy generators, including Type I and Type III power producers, with corporate customers that have long-term renewable energy demand, helping establish stable power purchase relationships, reduce market risks, and support the sustainable growth of the renewable energy market.

PV-Storage- Charging Integration

1. Star Trade provides planning, design, construction, and operation services for solar PV, energy storage systems, and charging infrastructure. Through Energy Management Systems (EMS), the Company enables intelligent monitoring and dispatch of energy resources, supporting the development of integrated PV-storage-charging projects.
2. Through its behind-the-meter energy storage sharing program (ETF5050), Star Trade is responsible for investment, construction, and operation, allowing businesses to deploy energy storage without upfront capital expenditure while sharing operational benefits and transforming energy facilities from cost centers into value-generating assets.

Virtual Power Plant (VPP)

1. By integrating on-site EMS and cloud-based energy management platforms, Star Trade combines corporate electricity demand with renewable energy and distributed energy resources to establish a Virtual Power Plant (VPP) framework, providing load management, demand response participation, and distributed resource dispatch services to improve energy efficiency and supply reliability.
2. As a foundation for distributed energy aggregation and intelligent dispatch, the VPP enables energy assets to participate more effectively in electricity markets and achieve optimized operational performance.

2.1 Smart Green Energy, Readily Accessible

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Electricity Trading (Core Business)

1. Leveraging its proprietary Star Trade Electricity Trading Platform, Star Trade utilizes AI-powered electricity price and demand forecasting models to support market participation and trading operations for both front-of-the-meter and behind-the-meter resources, while expanding its services across Taiwan, Japan, and Australia.
2. Through the Power Bank model, Star Trade aggregates distributed energy resources and participates in capacity, spot, ancillary service, and electricity-financing markets according to local market mechanisms. This enables optimized dispatch and risk management across different markets, enhancing investment returns and improving overall power system efficiency.

Energy Asset Management

1. Star Trade provides energy asset and market strategy management services, including contract management, asset allocation planning, and market forecasting analysis, helping enterprises and investors optimize energy portfolios and maximize long-term returns.
2. Combined with the data analytics and price forecasting capabilities of the Star Trade Platform, the Company offers market risk assessments, trading strategy simulations, and hedging solutions to help customers respond to market fluctuations and achieve long-term energy asset value management.

Net-Zero Roadmap Planning

1. Star Trade assists businesses in developing net-zero transition roadmaps by integrating renewable energy adoption, energy management, and carbon credit management services, while providing carbon reduction performance analysis and regulatory compliance recommendations.
2. Through integrated renewable energy procurement and energy asset allocation strategies, Star Trade helps businesses achieve carbon reduction goals while improving energy cost efficiency and supporting long-term net-zero transformation.

2.1 Smart Green Energy, Readily Accessible

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

2025 Results and Performance

Green Electricity Wheeling Performance	• Total electricity sales reached 92,618,309 kWh, while annual wheeled electricity volume reached 171,706,416 kWh. • Generated 171,706 Renewable Energy Certificates (RECs). Total contracted green electricity volume exceeded 20 billion kWh. • Cumulative REC issuance surpassed 290,000 certificates, with more than 2,600 wheeling sites.
Behind-the-Meter Energy Storage Development and ETF5050 Energy Sharing Program	Advanced the behind-the-meter energy storage sharing program (ETF5050), completed the PV-storage project at Bank SinoPac Jinan Branch, and signed an MOU with Hsin Hsin Foods Co., Ltd.
International Market Expansion	The 50MW Helios Energy Storage Project in Hokkaido, Japan commenced green electricity wheeling operations in 2025 and entered the JEPX market.
Star Trade AI Electricity Trading Platform	Successfully expanded into the Japanese and Australian electricity trading markets, strengthening cross-border electricity trading and operational capabilities.
Green Electricity Smart Hub (AI Matching Platform)	Achieved a green electricity matching rate of over 90%. By introducing advanced algorithms for forecasting and transaction optimization, the platform significantly improved supply-demand matching efficiency and wheeling accuracy.
Green Electricity Square (Customer Service Platform)	Completed the deployment of a real-time contract monitoring system, RPA automation functions, and operational data analytics capabilities. An OTP verification mechanism was also introduced to enhance service transparency and operational efficiency.
EMS (Energy Management System) and Electricity Trading Operations	• Successfully commissioned three energy storage projects in Hualien with a total capacity of 60MW, achieving a system availability rate of over 99%. • Adopted the IEC 62443 cybersecurity framework and completed the design of major projects in Chaozhou and Longjing. • Developed Virtual Power Plant (VPP) and demand response capabilities to promote integrated PV-storage applications.



2.1 Smart Green Energy, Readily Accessible

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Dialogue and Engagement

Sustainability: A Commitment
from Within and Beyond

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Our Original Aspiration

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Better World Together

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Possibilities into Momentum

Star Trade's 2025 Highlights

⚡ International Electricity Trading Market Expansion

In 2025, Star Trade entered the Japanese market, becoming the first Taiwanese service provider to expand into overseas electricity trading markets. The Company has secured a 50 MW energy storage asset.

⚡ Long-Term Strategic Partnerships

Star Trade established a long-term partnership with Motech Industries, Inc., combining renewable energy generation and green electricity matching capabilities to create an integrated supply-demand distribution model.

Through its AI-powered platform, Star Trade increased the green electricity matching rate to over 90%, successfully matching electricity from 13 power plants to 23 corporate customers. Power supply is expected to commence in the second half of 2025, representing approximately 15% of the Company's external electricity procurement volume.

The partnership helps customers secure stable green electricity supplies, reduce carbon-related costs, and strengthen supply chain resilience.

⚡ Collaboration with a Global Industry Leader

Star Trade signed a green electricity supply agreement with Lightsource bp, covering the 115MWp fishery-solar projects in Budai and Yizhu, Chiayi.

The project is expected to commence power supply in the second half of 2025, generating approximately 180 million kWh annually, enough to supply about 41,000 households, while creating approximately 750 local jobs during construction.

The partnership strengthens Star Trade's green electricity supply capability and provides customers with high-quality renewable energy solutions to support decarbonization and energy transition goals.

⚡ Renewable Energy Expansion and Energy Storage Deployment

In 2025, Star Trade signed agreements with Hotai Energy and Brogent Holdings Inc., securing a total capacity of 20MW, with projects scheduled to commence operation in Q4 2025 and 2026.

The Company's externally sourced renewable energy portfolio is expected to exceed 650MW by the end of 2025 and reach 950MW by 2027.

Star Trade also manages more than 700MW of energy storage resources and approximately 500MW of reserve capacity. Through renewable energy trading and energy storage integration, the Company enhances supply-demand matching, increases asset utilization, and provides more flexible wheeling and backup power services.



Entering Japan's Electricity Trading Market



Partnering with Lightsource bp on Green Electricity Supply



Strategic Partnership with TSEEC Energy and Hengs Technology

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Dialogue and Engagement

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Innovation: Turning
Possibilities into Momentum

Looking ahead, Star Trade will focus on the following key business objectives to provide more comprehensive energy optimization services.

Business Area	Strategic Direction	Expected Outcomes (KPIs)
 International Market Expansion	Continue expanding into the Japanese and Australian electricity trading markets, while expanding overseas electricity trading and energy asset management operations to establish cross-border market capabilities.	Continue expanding electricity trading and asset management businesses in Japan and Australia, establish stable overseas revenue streams, strengthen cross-border trading, pricing analysis, and risk management capabilities, and further enhance data-driven platforms and compliance management frameworks.
 IPO Plan	Continue strengthening corporate governance, internal control systems, and operational management while advancing preparations for public offering and listing.	Expected to be listed on the Emerging Stock Market in 2026, with potential listing on the main board as early as 2027.
 Renewable Energy Sales	Continue expanding renewable energy procurement and supply capacity while enhancing services for corporate customers.	Green electricity supply capacity target: • 2026: approximately 650 MW • 2027: approximately 950 MW • 2028: approximately 1,026 MW
 Electricity Trading Operations	Continue expanding domestic and international electricity trading and energy asset management businesses while enhancing market operation and revenue management capabilities.	International electricity trading / dispatch capacity target: • 2026: approximately 422 MW • 2027: approximately 627 MW • 2028: approximately 911 MW

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Dialogue and Engagement

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2.1.2 Star Charger: EV Charging Solutions



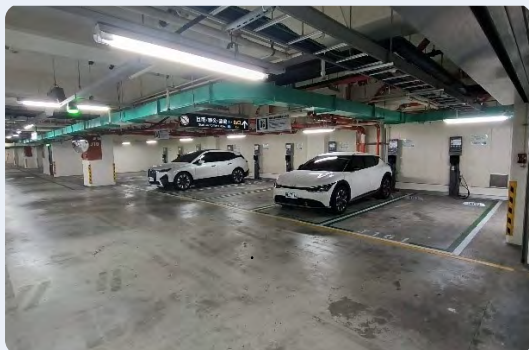
Domestic Charging Network Development

Founded in 2021, Star Charger Co., Ltd. (Star Charger) is a subsidiary of HDRE (TWSE: 6873) providing EV charging station installation, equipment sales, and station operation services. As EV adoption and energy transition accelerate, charging infrastructure has become a key enabler of low-carbon transportation. To address growing charging demand and future power load challenges, Star Charger has proactively expanded its charging network and energy management strategies.

In its initial phase, Star Charger partnered with FamilyMart to deploy 120kW fast-charging stations at 10 locations across Taiwan, supporting major EV brands. The Company subsequently expanded through partnerships with Taipei Dome, Mitsui Shopping Park LaLaport Nangang, Syntrend Creative Park, iFG Far Glory Plaza, PX Mart, City Parking, Cingjing Farm, Taiwan Railways Administration (TRA), Taiwan Sugar Corporation (Taisugar), and the Airport MRT.

In 2025, Star Charger further introduced 360kW high-power charging equipment and large-scale dedicated charging hubs to enhance the charging experience.

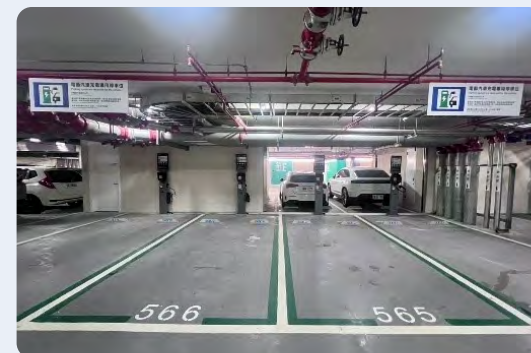
Looking ahead, Star Charger will continue partnering with automakers, department stores, hypermarkets, shopping centers, and parking operators to meet growing EV charging demand. The Company will focus on dedicated charging hubs while expanding charging services at convenience stores, supermarkets, shopping malls, and parking facilities, and will actively participate in government projects to establish a nationwide charging network across Taiwan.



Taipei Dome



iFG Far Glory Plaza, Xizhi



**Mitsui Shopping Park
LaLaport Nangang**

In response to the global trend of integrating charging infrastructure with energy storage systems and Virtual Power Plants (VPPs), Star Charger is also planning to adopt related technologies to enhance power dispatch capabilities and energy efficiency. By continuously expanding its charging network and introducing high-power fast-charging equipment and digital services, the Company not only shortens charging time but also improves the overall user experience.

Through these initiatives Star Charger is building a comprehensive charging network that enhances EV charging accessibility and convenience, lowers adoption barriers for consumers, supports the development of low-carbon transportation, and contributes to the broader energy transition.

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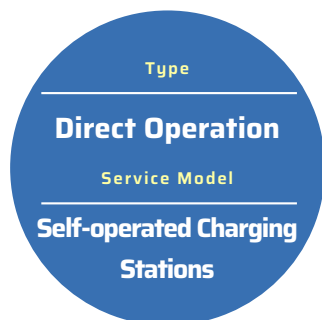
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Star Charger Service Models



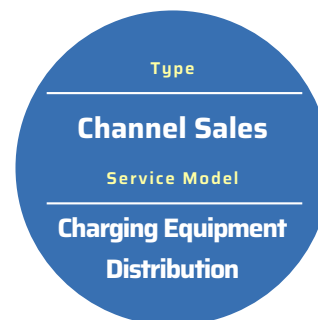
Description

Businesses such as gas stations, shopping malls, and parking facilities develop and operate their own EV charging stations, providing a convenient charging experience and attracting EV drivers to increase customer traffic.



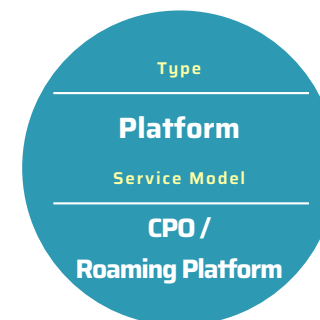
Description

Star Charger operates EV charging stations on behalf of site owners, enabling partners to expand their business footprint while providing a convenient charging experience for EV users.



Description

Provides sales, installation, and maintenance services for EV charging equipment, offering customers a comprehensive turnkey solution for charging infrastructure development.



Description

Integrates charging resources from multiple operators and provides a unified reservation, charging, and payment experience. Users only need a single registration to access charging services across different charging networks.

2025 Charging Station Achievements

In 2025, annual charging volume reached 1,158,260.8 kWh, reflecting continued growth in EV charging demand. By the end of 2025, Star Charger operated 172 charging stations across Taiwan, with 96 additional sites under development. The network covers major cities and counties nationwide, particularly Taipei, Taichung, Nantou, and Tainan, including locations at FamilyMart, PX Mart, City Parking, and public facilities operated by the Taiwan Railways Administration (TRA) and Taiwan Sugar Corporation (Taisugar).

Since 2023, Star Charger has integrated its services with LINE, enabling users to search, navigate, and pay for charging services without downloading a dedicated app. As of February 2026, its official LINE account had 46,542 followers, a 36% increase year-over-year, with total reach exceeding 44,201 users.

A 2025 user satisfaction survey showed average scores of over 4.5 out of 5 for charging station reliability, ease of use, and overall charging experience. Looking ahead, Star Charger plans to expand its nationwide charging map and introduce interactive features, promotional coupons, and customized service menus to further enhance the user experience.

Charging Station Distribution Map



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Charging Station Management Platform

The charging station management platform developed by Star Charger is a comprehensive EV charging infrastructure management system that provides charging station operators with a one-stop management solution while delivering a seamless charging experience for users. Key functions and features include:

1

Site Deployment

Supports equipment commissioning, system integration, and testing to ensure stable operation upon launch.

2

Real-Time Monitoring

Provides real-time station information, including charging status, power output, and connectivity conditions.

3

Data Analytics

Collects and analyzes charging usage data to better understand customer needs, identify trends, and improve operations.

4

Remote Management

Enables remote control of charging stations, including starting or stopping charging sessions, adjusting pricing, and configuring equipment settings.

5

User Management

Manages customer accounts, user activity, and payment processing.

6

Time-of-Use Pricing

Supports dynamic pricing based on peak and off-peak periods to encourage off-peak charging.



Overseas Expansion of Charging Services

Beyond Taiwan, Star Charger has actively expanded into overseas markets. In 2023, the Company launched SHUUSTAR in Japan, bringing its charging station operation expertise to deliver a smarter charging experience for EV drivers.

SHUUSTAR plans to deploy fast-charging stations in major urban areas, commercial districts, and highway service areas, supported by an intelligent charging management system. Its SHUUSTAR APP, scheduled to launch in Q3 2026, will enable users to locate stations, reserve charging sessions, make secure payments, and discover local dining destinations.

Looking ahead, Star Charger will continue expanding its overseas markets through partnerships with automakers, department stores, hypermarkets, and parking operators to meet growing EV charging demand.

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SHUUSTAR Brand Future Planning

Planned Service	Service Description	Development Status	Launch Schedule
Fast-Charging Station Deployment	Deploy DC fast-charging stations in urban centers, commercial districts, highway service areas, and large parking facilities to provide efficient charging services.	Planning stage (site selection and permitting)	Pilot deployment in Q2 2026; official rollout in Q4 2026
Smart Charging Management System	Develop a cloud-based management platform with real-time monitoring, reservation scheduling, integrated payment functions, and energy analytics to improve charging efficiency.	Development stage (internal testing)	Official LINE account launch in May 2026; App launch in July 2026
Residential and Commercial Charging Solutions	Provide affordable charging solutions for both commercial and residential users.	Under testing	Initial rollout in 2027

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Star Charger 's 2025 Highlights

⚡ Expansion of Retail Channels

Star Charger deepened its partnerships with leading convenience store and retail brands. The Company completed the deployment and operation of charging stations at 12 stores and 2 public-sector headquarters locations with FamilyMart, launched 2 stores with PX Mart, signed agreements covering more than 10 stores nationwide, and secured bidding rights for 30 sites. Star Charger also signed a cooperation agreement with Nationwide Electronics and partnered with Chien Tu Hot Pot to expand its EV charging service network.

⚡ Deployment in Parking Facilities

Star Charger signed agreements covering 100 parking sites with City Parking, creating an integrated charging and parking service network. In 2025, the Company added 67 charging sites in Taichung, significantly improving charging accessibility. Future deployments will continue across public parking facilities in Hsinchu, Chiayi, Tainan, and Kaohsiung.

⚡ Landmark Site Development

Star Charger completed and commenced operations at landmark locations including Mitsui Shopping Park LaLaport Nangang, Taipei Dome, and iFG Far Glory Plaza, expanding its presence across major commercial districts and transportation hubs while demonstrating its ability to develop diversified energy service locations.

⚡ Enhancing User Experience

Following the launch of large-scale dedicated charging hubs, charging efficiency improved and waiting times were reduced. According to data from Star Charger's management platform, average customer waiting time decreased by 30%.

By the end of 2025, Star Charger had established and operated 172 EV charging stations across Taiwan, with an additional 96 stations under development. Through greater network density and the deployment of fast-charging equipment, the Company continued to improve charging convenience and accessibility. Star Charger also received positive customer feedback in 2025 and will continue expanding its charging network to further enhance service convenience.



Convenience store charging station



Large charging stations

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Star Charger's Future Goals

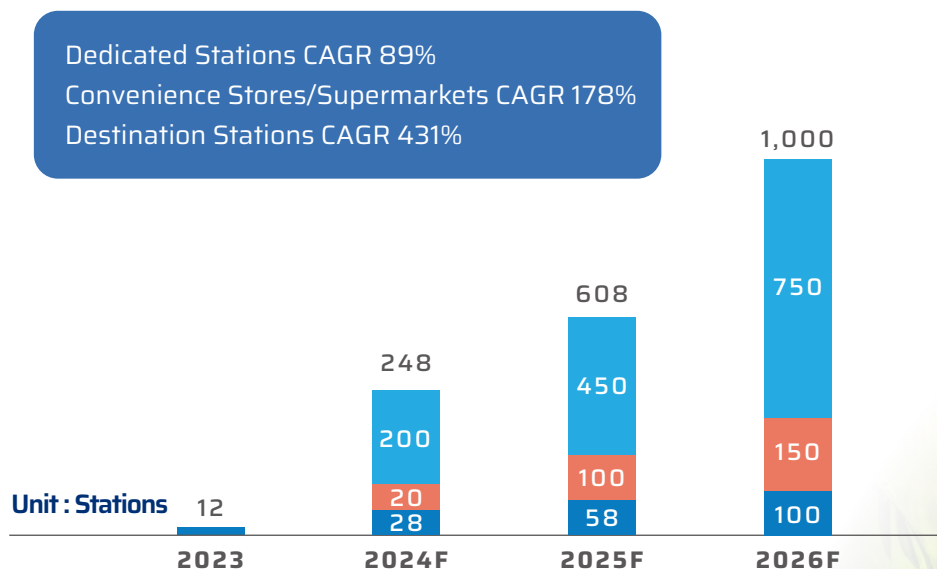
Star Charger will focus on expanding charging station deployment, enhancing service accessibility, and integrating smart charging and energy storage solutions to build a highly accessible charging network with advanced energy management capabilities.

Focusing on Taiwan's six major metropolitan areas as its primary markets, the Company adopts a B2B2C strategy and offers charging solutions ranging from 7kW and 17kW AC chargers to 30kW, 60kW, and 120kW DC fast chargers. In response to the growing adoption of electric vehicles and motorcycles, Star Charger also plans to expand into the B2B charging market.

In Japan, SHUUSTAR will continue developing highway charging hubs and integrated PV-storage-charging pilot sites, with the demonstration sites scheduled to be completed in 2026. The Company will also participate in annual industry events to strengthen brand visibility and market presence.

Over the next three to five years, SHUUSTAR aims to deploy 300 charging stations across Japan and develop smart charging management systems and residential and commercial charging solutions to provide comprehensive charging services for EV users.

Target of Charging Station Deployment



* Note : CAGR, Compound Annual Growth Rate .

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2.1.3 Star Aquaculture: Fishery-Solar Symbiosis

Fishery-solar symbiosis is a key approach to sustainable development, supporting renewable energy generation, reducing carbon emissions, creating local employment opportunities, and promoting the smart transformation of aquaculture. By integrating energy production and aquaculture, the model maximizes land-use efficiency while balancing food security, energy supply, and ecological conservation.

Star Aquaculture Co., Ltd. (Star Aquaculture) specializes in fishery-solar symbiosis management. Its Qigu Demonstration Site in Tainan covers 57.7 hectares, with an installed capacity of 42.8 MW and projected annual generation of 65 million kWh. The site cultivates white shrimp, grey mullet, and milkfish.

Fishery-solar symbiosis not only enhances aquaculture productivity and renewable energy generation but also revitalizes local industries, creating shared economic, environmental, and social benefits.

Star Aquaculture also emphasizes biodiversity conservation and community engagement through ecological conservation zones, native species restoration programs, local hiring, and support for community cultural activities.

For more information, please refer to Section “2.3 Local Community” and “5.3 Biodiversity (TNFD)”.



星源漁業

STAR AQUACULTURE

2025 Highlights

Benefiting from the comprehensive pipeline inspection and replacement program completed in 2024 (covering 32 pipeline segments), the infrastructure at the Cigu fishery-solar site operated with exceptional stability throughout 2025. No major pipeline leakage incidents or large-scale repair requirements occurred during the year, effectively preventing water loss at the source.

2025 Harvest Volume

56,433 catty

Patents Obtained

**5 aquaculture
patents**

Number of Cultivated
Species

3 species

(Milkfish, White Shrimp,
Grey Mullet)

Managed Land Area

85.1 hectares

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The decline in 2025 harvest volume compared with 2024 was mainly attributable to adjustments in stocking practices and the impacts of extreme weather.



Aquaculture Strategy Adjustment

In 2025, grey mullet fingerlings were stocked instead of one-year-old fish to better adapt to the site's high-salinity water conditions. Consequently, only 5 ponds of one-year-old grey mullet were harvested, while most stocks will continue growing and are scheduled for transfer and cultivation in 2026. Although this reduced harvest volume in 2025, it is expected to improve survival rates, fish health, and production stability in 2026.



Climate Impact

Frequent heavy rainfall and typhoons in 2025 affected water quality, infrastructure, cultivation performance, and harvest schedules.



Infrastructure Impact

Storms caused displacement or damage to water wheels, pumps, floating pipelines, and automated feeding equipment, temporarily affecting dissolved oxygen supply and feeding operations.



Pollution Prevention and Monitoring

The impacts were limited to physical equipment damage and did not involve chemical or heavy metal leakage. The Company immediately implemented its disaster recovery SOP, removed damaged materials, and monitored key indicators such as water color, pH, and dissolved oxygen levels before resuming normal operations.



Climate Adaptation Measures

To strengthen resilience against extreme weather, Star Aquaculture applies probiotics when needed to restore microbial balance, improve water quality, accelerate the decomposition of organic matter, and reduce stress on aquatic species. This approach supports sustainable aquaculture without the use of chemical additives.

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Qigu Demonstration Site

Location & Area	Qigu District, Tainan City, 57.74 hectares
Partners	Taiwan Environmental Planning Association, Shan-Chuan Environmental Enterprise Co., Ltd.
Cooperation Model	Partnering with local aquaculture farmers and local fishers to optimize grey mullet roe harvesting schedules.
Site Features	Precision Water Quality Monitoring: Smart monitoring system for real-time water quality tracking. Climate Resilience: Comprehensive response mechanisms to address water shortages and extreme weather conditions. Eco-friendly Aquaculture: Low-density farming and biological cultivation methods with no chemical additives. Water Recycling System: Improved water-use efficiency and reduced resource consumption.
2025 Site Highlights	Hosted 18 site visits. Obtained 5 aquaculture patents.



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Smart and Sustainable Aquaculture System

The aquaculture industry faces growing challenges, including labor shortages, extreme weather events, and water resource constraints. To address these issues, Star Aquaculture has adopted smart monitoring systems and sustainable management practices to reduce climate risks, improve resource efficiency, reduce labor dependence, and strengthen industry resilience and competitiveness.

Star Aquaculture has established an integrated value chain spanning planning, production, and sales. By embedding sustainability and smart management throughout its operations, the Company balances ecological, economic, and social value.

Item	Purpose	Sustainable Design & Smart Applications
Fish Farm Development & Aquaculture Planning	Diversify business models and promote knowledge transfer	• Partner with local aquaculture farmers • Develop in-house aquaculture expertise • Outsource aquaculture management services
Environmental Assessment and Optimization	Reduce groundwater extraction and maintain aquatic ecosystem balance	• Climate adaptability assessments • Sustainable water sourcing • Water and soil quality analysis • Utilize lagoon water resources to reduce groundwater extraction
Infrastructure Enhancement	Improve site resilience and extend equipment lifespan	• Reinforce breakwater foundations • Strengthen power generation structures • Enhance waterway planning and drainage systems
Smart Monitoring System	Integrate monitoring of water quality, equipment operations, and climate conditions	• Real-time monitoring with AI-powered alerts • Reduce unnecessary resource consumption • Apply Flamingo/Muse AI models to optimize system design and water quality assessment
Resource Management System	Monitor carbon emissions and promote water resource recycling	• Integrate aquaculture data into the ERP system • Establish an aquaculture big data platform • Optimize decision-making and resource allocation
Climate Resilience Management	Provide accurate weather data through a micro-weather station network	• Adjust aquaculture plans using climate forecasting systems • Implement abnormal weather monitoring and emergency response mechanisms

2.1 Smart Green Energy, Readily Accessible

Sustainable Water Resource Management and Recycling

Star Aquaculture regards water resources as a strategic asset and has established a comprehensive water management and recycling system.

Water Conservation Strategy	Specific Measures	Real-Time Aquaculture Monitoring Dashboard
Pipeline Optimization and Energy Reduction	- Conduct regular pipeline inspections to reduce water loss and improve energy efficiency - Benefiting from the replacement of 32 pipeline segments completed in 2024, site infrastructure operated with high stability throughout 2025	
Water Recycling System	- Aquaculture wastewater is directed to storage ponds for natural sedimentation before being reused. - Provides supplemental water during dry seasons and extends retention time during rainy seasons - Establishes a complete water circulation system to improve water-use efficiency	
Smart Monitoring and Early Warning	- Integrates aquaculture data for real-time monitoring and early warning - Uses data analytics to optimize water resource management strategies	

Work Safety Management

Star Aquaculture places a high priority on occupational safety and has established comprehensive safety measures, personal protective equipment requirements, and emergency response procedures for different operational areas and risk scenarios.

1. Water Safety Protection

- Installed protective guardrails around outdoor ponds and drainage channels to reduce fall risks.
- Equipped outdoor aquaculture sites, including Xuguang and Rihui farms, with lifebuoys to enhance water rescue preparedness.

2. Personal Protective Equipment (PPE)

- Personnel operating high-risk equipment, including forklifts and other heavy machinery, are required to wear safety helmets and reflective vests to improve workplace safety.

3. Emergency Response Measures

- Standard first-aid kits are available in site offices to provide immediate treatment for minor injuries and emergencies.

4. Routine Safety Management

- Conduct regular equipment inspections, employee safety training, and incident reporting procedures to reduce operational risks and improve workplace efficiency.

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Star Aquaculture's 2025 Highlight

In 2025, Star Aquaculture expanded its aquaculture planning and design services, focusing on optimizing cultivation techniques for high-value species. The Company also enhanced its water quality monitoring capabilities to improve farming success rates amid water resource constraints and extreme weather challenges.

Site-Specific Aquaculture and Long-Term Risk Management

In 2025, Star Aquaculture adopted a cross-year cultivation strategy by shifting from one-year-old grey mullet to fingerlings to better adapt to the site's high-salinity environment. While this temporarily reduced production, it improved fish health, survival rates, and long-term production stability, reflecting the Company's commitment to sustainable and resilient operations.

Deepened Industry-Academia Collaboration

Partnered with multiple universities and colleges to expand aquaculture internship programs and cultivate future industry talent.

Technological Innovation and Breakthroughs

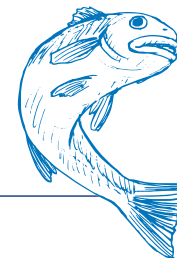
Introduced Flamingo AI to optimize site design and Muse AI to enhance water quality monitoring, advancing smart aquaculture management.

Safe and Reliable Aquaculture Products

Completed product liability insurance renewal for aquatic products to strengthen food safety protection.

Automation and Smart Aquaculture Management

Completed the infrastructure of the Aquaculture Command Center platform and continued system integration and optimization. The on-site CCTV system has also been installed and tested, strengthening real-time monitoring capabilities.



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Future Development Plan

Demonstration Site Expansion

Expand the demonstration site area to 300 hectares and strengthen external collaboration. Through OEM/ODM partnerships and technology transfer, Star Aquaculture aims to gradually expand its operational scale to over 500 hectares.



Smart Aquaculture Technology Enhancement

Star Aquaculture will focus on ecological aquaculture and smart aquaculture development. In the short term, the Company will optimize the Aquaculture Command Center platform, strengthen data collection and ERP applications, and enhance CCTV and digital site management. In the medium to long term, it plans to establish standardized fish farm management systems, integrate multiple platforms, develop a fishery-solar aquaculture database, and promote technology transfer and talent development.



Sustainable Products and Market Expansion

Star Aquaculture will continue developing a traceable farm-to-table sales model while strengthening industry-university collaboration and product traceability mechanisms. Short-term priorities include site registration, traceability applications, and product liability insurance. In the medium to long term, the Company plans to expand OEM/ODM partnerships, develop value-added aquatic products, and pursue carbon footprint and water footprint certifications to enhance product competitiveness.



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Dialogue and Engagement

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Innovation: Turning
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Standardized Management Processes

The Company will continue advancing digital aquaculture and site management. Short-term efforts focus on strengthening document management through ERP integration and improving fishery-solar application and approval processes. In the medium to long term, standardized documentation and management systems will be established to improve operational consistency and scalability.



Expansion of Native Aquatic Resources

Star Aquaculture will continue promoting breeding and restoration programs for native aquatic species. In the short term, the focus will be on broodstock collection and breeding expansion. In the medium to long term, the Company plans to optimize breeding methods and establish a foundation for future commercial applications.



AI-Assisted Evaluation and Talent Development

Building on its existing digital infrastructure, the Company will continue testing and validating AI models within a private cloud environment while strengthening internal data analytics capabilities to reduce reliance on external consultants. In the medium to long term, Star Aquaculture plans to introduce AI-based management systems and establish data-driven evaluation and forecasting models to support smart aquaculture operations.

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Dialogue and Engagement

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from Within and Beyond**

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2.2.1 Project Management and Progress Advancement

⚡ Quality Management System and Process Optimization

HDRE ensures that each power plant complies with regulatory requirements and meets customer expectations upon completion and grid connection. Dedicated departments and project teams are assigned at every stage to monitor quality and project progress.

The Company obtained ISO 9001:2015 Quality Management System certification in 2022, covering both office operations and project sites, with certification validity through 2027. HDRE continues to strengthen quality management practices and implement ISO 14064-1 to identify significant carbon emission sources and establish corresponding management and control measures.

To enhance management effectiveness, HDRE has established a monitoring and measurement framework covering four key dimensions: Quality, Environment, Social, and Governance. Performance results and future action plans are reviewed annually, supported by monthly progress reports and management reviews to identify areas for continuous improvement.

⚡ Quality Management Process for Site Construction

HDRE has established a comprehensive quality management process to ensure rigorous quality control throughout every project phase, from planning to completion.



ISO 9001:2015 Quality Management System

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⚡ Quality Management for Site Construction

Order	Procedure	Importance Description	Quality Management System
1	Construction Planning	Construction specifications, design reviews, budgeting, project packages, material schedules, construction safety and quality plans, and quality inspection checklists	• Verify that construction specifications are suitable for the project • Transfer approved design documents to the Engineering Department • Define quality requirements during pre-construction meetings and prepare the "Construction Safety and Quality Management Plan" • Complete the "Construction Quality Key Point Checklist" and submit it to the Site Supervisor
2	Construction Execution and Self-Inspection	Drawing review, material management, construction quality self-inspection, and nonconformance management	• Verify materials and equipment before installation • Maintain daily construction logs to monitor progress and quality • Conduct quality inspections during construction and issue a "Quality Nonconformance and Improvement Notice" or a "Corrective Action Request" when nonconformities are identified • Perform self-inspections in accordance with the "Work Item Self-Inspection Checklist" and complete quality acceptance inspections for each work stage
3	Construction Acceptance and Nonconformance Management	Project acceptance, drawing correction, and corrective improvement	• Conduct acceptance inspections according to customer requirements and issue an "Acceptance Record Form" • Resolve identified issues and document improvement results in the "Acceptance Improvement Verification Form" before project closure • Upon completion, submit applications to Taipower for grid-connection commissioning and complete all required tests before grid connection
4	Construction Identification and Traceability	Record retention and project traceability	• Retain inspection reports, meeting records, test reports, contracts, and related project documents • Maintain both electronic and hard-copy records for identification and traceability • Transfer as-built drawings, equipment records, operation manuals, contracts, and acceptance documents to the Asset Management Department

Through its comprehensive project management system, HDRE ensures quality control throughout project development, construction, and operation, delivering projects on schedule and supporting the transition toward a net-zero future.

2.2 Strengthening the Sustainable Value Chain

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
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Energy: Gathering
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2.2.2 HB O&M Co., Ltd. Maintenance Management

⚡ Professional Maintenance Management Services

HB O&M Co., Ltd. (HB O&M), a subsidiary of HDRE, specializes in power plant operations and maintenance (O&M) services. Through quarterly inspections, annual maintenance programs, smart monitoring systems, and data analytics, HB O&M provides customized O&M solutions for different types of power plants.

Its service portfolio covers rooftop solar, ground-mounted solar, floating solar, aquavoltaics, and grid-connected energy storage systems, providing comprehensive support for plant operation and routine maintenance.

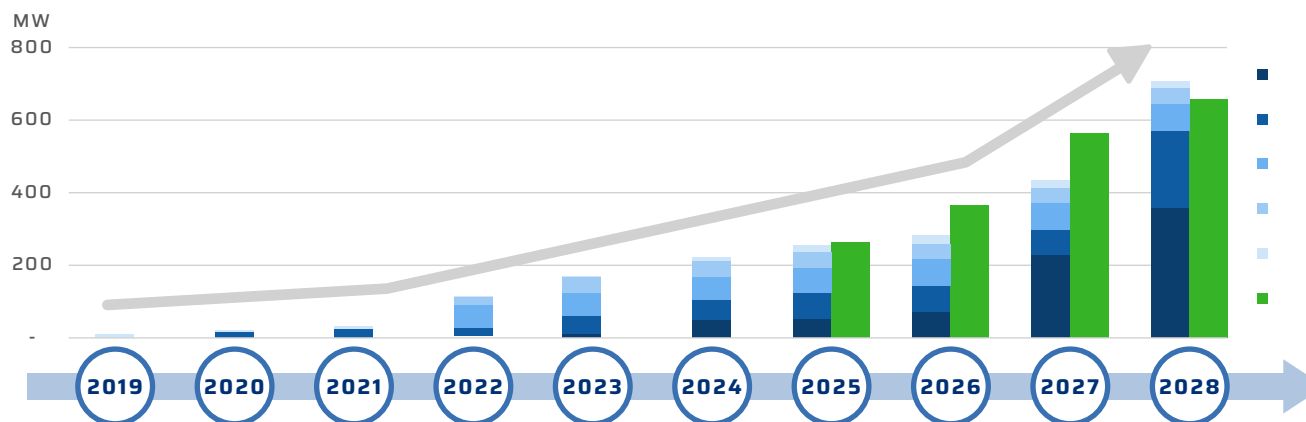
Leveraging advanced communication technologies and site monitoring systems, HB O&M monitors generation performance in real time and responds promptly to alerts through its mobile application. Preventive maintenance and regular inspections are also conducted to ensure stable plant operation. Service projects include both self-owned assets and sites entrusted by customers, including affiliated companies outside the consolidated financial statements. Formal O&M reports are issued quarterly to facilitate professional communication with asset owners.

⚡ 2025 Power Plant Maintenance Results

In 2025, HB O&M managed more than 200 solar PV and energy storage sites, with a combined installed capacity of 517 MW. Site types include rooftop solar, floating solar, ground-mounted solar, aquavoltaics, and grid-connected energy storage systems.

HB O&M's Maintenance Portfolio

⚡ HB O&M's Solar PV and Energy Storage O&M Portfolio



HB O&M has obtained TÜV NORD certification, validating its O&M quality assurance measures and technical capabilities. The certification supports efficient operations and maintenance services while helping reduce investment risks for asset owners.



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⚡ HB O&M's Solar PV and Energy Storage O&M Portfolio

Power Plant Age	5 Years	10 Years	15 Years	20 Years
O&M Focus	Prevent Equipment Deterioration	Replacement of Consumable Components	Aging Equipment Refurbishment	Equipment Renewal and Upgrade
Key Actions	• Annual Maintenance Program • Comprehensive System Inspection	• Hidden Fault and Leakage Detection • Inverter Replacement	• Major Pipeline Maintenance • Module Renewal and Replacement	• Equipment Upgrade and Enhancement • Generation Performance Improvement

Customer	Number of Sites	Cumulative Installed Capacity (kW)		
		2024	2025	Growth Rate
Self-owned Sites (Consolidated Entities)	25 (+7)	13,946.29	13,946.29	-
Non-consolidated Related Enterprises	92 (+7)	134,567.72	398,187.11	296 %
External Customers (Non-related Parties)	104 (+8)	132,768.29	104,415.16	79 %
Total	221 (+22)	281,282.30	516,548.55	184 %



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⚡ 2025 Highlight Projects

Project	Description	Photos
Hualien-Yanfeng Project	- Star Power Energy Corporation project platform - Assisted with grid connection and subsequent asset management and O&M services - Service: Asset management - Installed capacity: 60 MW energy storage and 386 kW rooftop solar PV, all successfully connected to the grid	
Pingdong Chaozhou-Lee Power Project	- Star Power Energy Corporation project platform - Assisted with grid connection and subsequent asset management and O&M services - Service: Asset management - Installed capacity: 99 MW energy storage, with grid connection scheduled in Q2 2026	 Pingtung Chaozhou Energy Storage Facility
Tainan Liuying-Yawang Project	- HDRE project platform - Assisted with grid connection and subsequent asset management and O&M services - Service: Asset management - Installed capacity: 100 MW energy storage, with grid connection scheduled for Q3 2026. Construction progress remains on schedule.	

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Professional Power Plant Maintenance Risk Management

⚡ Maintenance Risk Identification and Control

HDRE manages maintenance risks through a comprehensive risk control framework covering climate and environmental risks and maintenance quality risks. To mitigate climate-related risks, 100-year flood lines and historical flood data are incorporated into site planning to optimize equipment layouts and drainage systems. For offshore and coastal sites, anti-corrosion materials, specialized modules, and waterproof protection measures are adopted to address salt corrosion. Regular cleaning, preventive maintenance, and performance monitoring help maintain optimal operating efficiency.

Before each typhoon season, protective measures are implemented for site equipment, and structural inspections are conducted following earthquake or typhoon warnings. HDRE also maintains adequate insurance coverage and claims procedures to reduce potential losses and support the resilience of renewable energy infrastructure.

HB O&M has obtained TÜV NORD O&M certification with the highest AAA rating, covering operating procedures, safety management, equipment testing, monitoring systems, spare parts management, and internal process controls. Regular audits are conducted to ensure continued compliance.

⚡ Risk Management Benefits and Future Development

Through systematic risk management, HDRE strengthens site resilience, enhances O&M professionalism, and improves service competitiveness. The Company continues to develop real-time climate risk warning systems, construction quality databases, and anti-salt-corrosion technologies. Future initiatives include optimizing post-disaster recovery processes, developing module degradation prediction models, and establishing standardized site construction guidelines to further enhance O&M service quality.

⚡ Professional Maintenance Cycles and Items

To ensure efficient operations, stable power generation, and timely resolution of abnormal conditions, HB O&M performs inspections and maintenance at different frequencies.

Daily

Monitor site conditions through remote monitoring systems. If abnormalities are detected, personnel are dispatched immediately for on-site inspection and repairs.

Monthly

Conduct on-site inspections as needed and analyze monthly generation performance and abnormal events to support preventive improvements.

Quarterly

Perform module cleaning and environmental maintenance (e.g., weed removal and tree trimming), inspect site equipment, provide quarterly reports to customers, and recommend optimization measures based on operating data.

Annually

Conduct power-off testing and maintenance for high-voltage and extra-high-voltage equipment in accordance with regulatory requirements and maintenance schedules.

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⚡ Abnormal Incident Handling Process

Major Incidents

Step	Description	Responsible Unit
1	Report incident status	O&M
2	Propose corrective actions	O&M
3	Assess response timeline, scope, and cost estimate	O&M
4	Report to shareholders	Asset Management
5	Arrange insurance claims	Asset Management
6	Track incident resolution progress	Asset Management
7	Close the case	O&M/Asset Management

Minor Incidents

Step	Description	Responsible Unit
1	Resolved immediately	O&M
2	Submit follow-up report	O&M
3	Close the case	O&M/Asset Management

⚡ Smart Monitoring System Development

Smart Monitoring System Development

Completed the implementation of the "HDRE Site Monitoring System" in 2020 enabling comprehensive monitoring of solar power plant operations, including solar irradiation, ambient temperature, power generation, voltage and current at key nodes, and equipment performance. The system automatically analyzes operational data to identify performance anomalies in real time. As an in-house developed platform, it offers greater flexibility in system integration, workforce dispatch, and data analysis. The system is currently used for monitoring most self-owned and customer-operated sites.

To further enhance O&M efficiency, HB O&M has fully implemented an automated dispatch system integrated with a dispatch system app. Based on site anomaly alerts, the system automatically generates work orders, enabling supervisors to track site conditions and efficiently dispatch maintenance personnel. Field technicians can simultaneously record maintenance activities and repair histories, providing valuable information for customer O&M reports, anomaly analysis, and preventive improvement measures, further strengthening smart O&M management capabilities.

Site Monitoring System

Maintenance Real-Time Monitoring Dashboard



Real-Time Monitoring

Collects data from all monitored sites and provides a centralized management dashboard with real-time access to key metrics, including weather conditions, environmental data, equipment performance, and real-time operational status.

Intelligent Analytics

Utilizes intelligent analytics and IoT technologies to provide monitoring alerts, anomaly analysis, and dispatch management services.

Remote Monitoring and Automated IoT Data Analysis



Monitor the severity of site anomalies and alerts



Analyze inverter operation data to identify equipment abnormalities



Analyze MPPT performance data to identify abnormalities and enable maintenance personnel to quickly detect power generation issues.

Future Goals and Development Plans

HDRE will continue enhancing its O&M services by upgrading monitoring systems, strengthening predictive maintenance capabilities, expanding energy storage maintenance services, and optimizing module cleaning practices. Through standardized O&M procedures, the Company aims to improve service consistency, efficiency, and customer value.

Over the medium to long term, HDRE will strengthen technical expertise and establish a comprehensive O&M knowledge management system. The Company will also enhance performance management across investment platform projects, support self-owned sites, affiliated companies, and external projects in achieving their annual financial targets., and ensure projects under development and construction are connected to the grid on schedule and operate reliably.

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2.2.3 Supply Chain Traceability Management and Sustainable Procurement GRI 204-1

Procurement Risk Management Framework

⚡ Common Procurement Risks in the Solar Industry

HDRE faces various procurement challenges that may directly impact operational stability and sustainable development.

Risk Category	Risk Factors	Potential Impact
Supply Chain Risk	• Supplier Concentration: Reliance on a limited number of suppliers for key components • Raw Material Shortage: Global shortages of critical materials • Trade Barriers: Changes in international trade policies and tariffs	• Supply disruptions and production interruptions • Delivery delays • Increased costs and project delays
Market Risk	• Price Volatility: Significant fluctuations in raw material prices • Exchange Rate Fluctuations: Impact on international procurement costs • Market Competition: Intensified competition reducing profit margins	• Budget overruns • Reduced profitability • Lower competitiveness • Reduced return on investment
Quality Risk	• Product Quality Issues: Failure to meet technical specifications • Delivery Delays: Suppliers unable to deliver on schedule • Changes in Standards: Amendments to regulatory or technical requirements	• Reduced site performance and efficiency • Lower customer satisfaction • Additional maintenance costs
Sustainability Risk	• Environmental Compliance: Supplier environmental violations • Labor Issues: Labor rights concerns within the supply chain • Carbon Footprint: Carbon emission regulations and carbon fee mechanisms	• Reputational damage • Legal liability • Stakeholder pressure • Increased operating costs

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⚡ Integrated Procurement Management Framework

To effectively address procurement risks, HDRE has established an integrated procurement management framework that incorporates four key dimensions: Quality, Risk, Sustainability, and Social Responsibility, ensuring supply chain stability and sustainability.

Quality-Oriented	Risk Management	Sustainability Focus	Social Responsibility
Ensure products and services meet the highest quality standards	Build a resilient supply chain and reduce single-source dependency risks	Reduce carbon emissions and promote sustainable procurement practices	Ensure compliance with social responsibility and human rights standards
• Inspection by ISO-certified laboratories • Prioritize high-quality and high-performance products • Prefer products from leading manufacturers for critical equipment	• Multi-sourcing strategy with alternative materials for key components • Advance procurement to prevent material shortages • Diversification of supply sources	• Supply chain localization • Carbon emission reduction • Prioritize green products	• Compliance with social responsibility standards • Protection of suppliers' human rights • Adherence to fair trade principles

Through this procurement management framework, HDRE ensures that purchasing decisions comprehensively consider key factors, supporting sustainable value chain management while addressing procurement risks and aligning procurement activities with sustainable development goals.

⚡ Strategic Supplier Selection

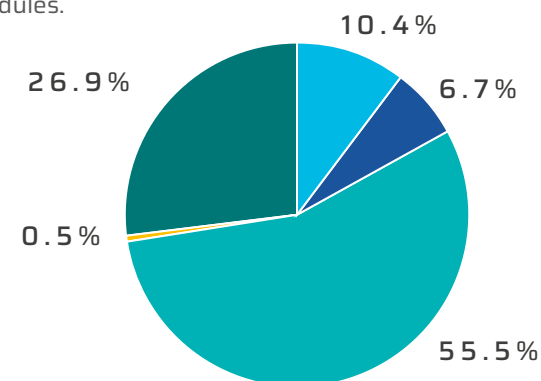
HDRE adopts differentiated procurement strategies based on material characteristics and criticality. For high-value core materials, priority is given to reputable domestic and international manufacturers, focusing on quality stability, technical support, and sustainability performance. For critical power equipment such as inverters, HDRE prioritizes reliable models from leading manufacturers. For general equipment and materials, preference is given to local suppliers with stable delivery performance, service quality, and local support capabilities. This approach strengthens supply chain resilience and sustainability.

⚡ 2025 Procurement Items and Proportions

HDRE procures a diverse range of materials and equipment to support the high-quality construction and reliable operation of solar power projects.

⚡ 2025 Procurement Expenditure Distribution

In 2025, energy storage batteries accounted for the largest share of HDRE's procurement portfolio. Other major procurement items included materials required for solar project construction, such as steel support structures, site materials, and solar modules.



Solar Modules
 Steel Support Structures
 Energy Storage Batteries
 Charging Stations
 Other Site-Related Materials and Equipment (Excluding Modules)

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Practices on Procurement from Local Suppliers GRI 204-1

HDRE regards local procurement as a key element of its supply chain strategy. In addition to supporting risk management, local procurement helps create economic, environmental, and social value. When quality and technical specifications are comparable, HDRE gives preference to local Taiwanese suppliers to maximize sustainable value.

Benefit Category	Specific Benefits	Implementation Methods
Environmental Benefits	• Reduced transportation distances • Lower carbon emissions • Reduced packaging waste	• Prioritize Taiwanese suppliers • Reduce international transportation • Implement green packaging requirements
Economic Benefits	• Shorter supply chains • Improved service efficiency • Lower logistics costs	• Establish local supplier networks • Shorten delivery lead times • Reduce inventory costs
Social Benefits	• Creation of local jobs • Promotion of technological development • Support for local economies	• Increase the proportion of local procurement • Promote technical collaboration • Give preference to local suppliers

Local Procurement Ratio in the Last Four Years

The decline in HDRE's local procurement ratio in 2025 primarily reflects changing global supply chain dynamics and project cost-efficiency considerations. In addition to overall project costs, procurement decisions also take into account technical specifications, quality stability, delivery schedules, and supply source diversification to mitigate market and supply chain disruption risks.

HDRE remains committed to the long-term development of local supply chains and follows the principle of prioritizing local suppliers while leveraging competitive global resources. For materials and equipment with strong local sourcing capabilities, high maintenance requirements, or close relevance to project construction and operations, local suppliers are evaluated first. Going forward, the Company will continue to optimize supply chain management while balancing quality, delivery performance, economic efficiency, resilience, and sustainability.

Category	2022	2023	2024	2025
Local Procurement Ratio	60.68%	71.00%	59.40%	27.2%



¹ Local procurement refers to materials or equipment that are designed, manufactured, or assembled by Taiwanese companies, or for which part of these processes are conducted in Taiwan. Suppliers serving solely as distributors or sales agents are excluded.

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⚡ Trends in Procurement from ISO-Certified Suppliers

HDRE prioritizes sourcing from suppliers certified to internationally recognized standards. The table below shows procurement trends from suppliers holding various ISO certifications.

Certification Category		2023	2024	2025
Quality Management	Procurement from suppliers certified to ISO 9001	49%	50%	52%
Environmental Management	Procurement from suppliers certified to ISO 14001	29%	26%	41%
Occupational Health and Safety	Procurement from suppliers certified to ISO 45001	28%	24%	43%

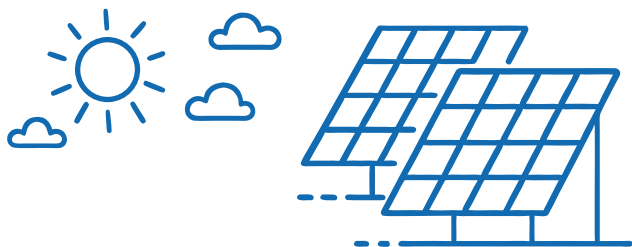
Overseas Procurement Strategy Development

⚡ Current Procurement Status

As HDRE expands internationally, the Company adopts a phased procurement strategy that considers regional supply chain characteristics, technical requirements, cost efficiency, and supply stability. While overseas procurement remains limited, equipment is currently sourced primarily from international suppliers to support project needs and effective cost control.

⚡ Future Development Strategy

Through a gradual localization approach, HDRE aims to build reliable local supply networks while expanding internationally. This strategy supports sustainable procurement, reduces transportation-related carbon emissions, creates local employment opportunities, and strengthens community engagement.



Phase 1 (Short Term)

Supply Chain Optimization

- Evaluate and strengthen supplier relationships
- Enhance quality control and management requirements
- Establish supplier performance evaluation mechanisms

Phase 2 (Medium Term)

Diversified Supply Network

- Evaluate suppliers across different regions
- Expand diversified supplier networks
- Balance cost efficiency and risk management

Phase 3 (Long Term)

Regional Expansion

- Align procurement strategies with global business growth
- Assess opportunities for local procurement in key markets
- Continue optimizing global supply chain deployment

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Green Procurement Strategy

⚡ Green Procurement Policy and Practices

In 2022, HDRE launched the "HDRE Green (Responsible) Procurement Policy," incorporating environmental and social responsibility considerations into procurement decisions and supplier management.

In 2025, HDRE prioritized N-type modules for large-scale solar projects to reduce module, support structure, and construction material requirements. The Company also upgraded from 250-rated models to 350-rated inverters, improving energy efficiency, reducing resource consumption, and minimizing land use.

Strategic Aspect	Policy Focus	Implementation Methods
Office Environmental Practices	- Eco-friendly consumables - Low-carbon transportation - Priority procurement of energy-efficient equipment	- Use recycled paper products - Adopt electric vehicles for business use - Install LED lighting - Reduce excessive packaging - Eliminate disposable tableware and cups - Use office equipment with energy-efficiency labels
Product Selection	- Low energy consumption and low pollution - Use of recycled raw materials - Recyclable building materials	- Select products with energy-saving and eco-friendly labels - Evaluate product life-cycle environmental impacts - Require material traceability
Green Practices at Project Sites	- High-efficiency modules - Resource optimization - Land conservation	- Adopt N-type high-efficiency modules - Upgrade inverters - Use reusable construction materials - Reduce land use area
Supplier Requirements	- Policy declaration - Priority selection of green products - Regular evaluations	- Communicate green procurement requirements to suppliers - Incorporate environmental criteria into supplier evaluations - Regularly assess sustainable partnership opportunities

Through these initiatives, HDRE reduces environmental impacts, improves resource efficiency, and advances its sustainable procurement commitments.

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2.2.4 Supplier Management and Quality Monitoring GRI 308 GRI 414

In 2025, HDRE continued to strengthen its supplier management system based on the principle of prioritizing quality over cost. Sustainability performance is incorporated as a key evaluation criterion. The management framework covers suppliers, contractors, and material providers, encompassing new supplier screening, ongoing supplier management, and a tiered guidance mechanism.

Through pre-qualification assessments, performance improvement measures, and ongoing oversight, HDRE has established a comprehensive management process. Qualification reviews, periodic evaluations, and training programs are conducted to ensure compliance with quality, regulatory, and sustainability requirements across the supply chain.

⚡ Supplier, Contractor, and Material Provider Screening and Management Process

Step	Assessment Activities and Documentation	2025 Implementation Results
STEP 1: Pre-qualification Assessment Before Engagement / Project Commencement	1. Supplier / Contractor Basic Assessment 2. Environment, Health and Safety (EHS) Questionnaire 3. Construction Safety and Quality Management Plan Review (including Job Hazard Analysis) 4. On-site Assessment Prior to Transaction or Engagement	1. Basic assessments and EHS questionnaires were completed upon supplier onboarding as the basis for qualification screening and risk evaluation 2. Construction Safety and Quality Management Plans were reviewed before project execution; 18 plans were reviewed in 2025 3. On-site assessments were conducted before transactions or engagement to evaluate actual operating conditions and management practice
STEP 2: Mid-term Monitoring During Engagement	1. Inspection Records 2. Quality Nonconformance Reports 3. Corrective and Preventive Action Reports 4. Periodic Supplier and Contractor Evaluations 5. Site Audits	1. Completed 160 construction operation inspection records 2. Issued 2 Quality Nonconformance Reports 3. Issued 28 Corrective and Preventive Action Reports 4. Supplier and contractor evaluations were completed upon project completion 5. Site audits were typically initiated by the EHS team, with support from relevant departments
STEP 3: Post-engagement Continuous Performance Monitoring	• ISO Management Systems • Periodic Supplier Evaluations • Periodic Contractor Evaluations	ISO 9001, ISO 45001, and ISO 14001 certification audits were completed in August 2025

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Supplier Screening and Evaluation Mechanism

⚡ New Supplier Screening **GRI 308-1** **GRI 414-1**

Evaluation Criteria and Sustainability Commitment Requirements

HDRE applies environmental and social responsibility criteria to all new suppliers, with sustainability performance serving as a key evaluation indicator. The assessment covers three dimensions: Basic Corporate Conditions (10%), Product and Technical Capabilities (60%), and Sustainability Performance (30%), ensuring alignment with the Company's sustainable development objectives.

Suppliers are required to complete the "Supplier Basic Information Assessment Form" and the "Supplier Environment, Health, and Safety Management Questionnaire." Applicants achieving a total assessment score of 61 or higher are eligible for inclusion in the approved supplier list.

Assessment Dimensions	Basic Corporate Conditions (10%), Product and Technical Capabilities (60%), Sustainability Performance (30%)
Required Documents	• Supplier Basic Information Assessment Form • Supplier Environment, Health, and Safety Management Questionnaire
Qualification Standard	Total assessment score of 61 or higher
Sustainability Commitment	Qualified suppliers must sign the "Supplier Code of Conduct," "Contractor Safety and Health Commitment Letter," and "Joint Occupational Hazard Prevention Agreement."
2025 Screening Results	8 new suppliers screened and approved (100% pass rate).

⚡ Supply Chain Impact Assessment and Management **GRI 308-2** **GRI 414-2**

HDRE has established a systematic framework to assess the environmental and social impacts of its supply chain. Environmental assessments are conducted through Environment, Health and Safety (EHS) Questionnaires and on-site audits to evaluate suppliers' environmental management practices. Social assessments focus on occupational health and safety, labor rights, and workplace safety. Through coordination meetings and job hazard analyses, HDRE ensures suppliers meet its social responsibility requirements. In 2025, no significant environmental or social impacts were identified, and all suppliers cooperated with recommended improvement actions.

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⚡ Environmental Impact Assessment and Improvement Measure

GRI 308-2

HDRE conducts systematic assessments of environmental impacts within its supply chain:

Disclosure Item	2025 Implementation Status
Number of suppliers subject to environmental impact assessments	8 new suppliers + 147 existing suppliers
Number of suppliers identified as having significant actual or potential negative environmental impacts	0
Significant actual and potential negative environmental impacts identified in the supply chain	No significant negative impacts identified. Key monitoring areas included waste management, energy efficiency, and water resource management.
Percentage of suppliers that agreed to improve following the assessment	Not applicable (no suppliers with significant negative impacts identified)
Percentage of suppliers with whom relationships were terminated as a result of the assessment, and the reasons	0% (no relationships terminated)

⚡ Social Impact Assessment and Improvement Measures

GRI 414-2

HDRE conducts comprehensive assessments of social impacts within its supply chain:

Disclosure Item	2025 Implementation Status
Number of suppliers subject to social impact assessments	8 new suppliers + 147 existing suppliers
Number of suppliers identified as having significant actual or potential negative social impacts	0
Significant actual and potential negative social impacts identified in the supply chain	No significant negative impacts identified. Key monitoring areas included occupational health and safety, labor rights, and workplace safety.
Percentage of suppliers that agreed to improve following the assessment	100% (all suppliers complied with improvement recommendations)
Percentage of suppliers with whom relationships were terminated as a result of the assessment, and the reasons	0% (no relationships terminated)

⚡ Tiered Management Based on Environment, Health, and Safety Questionnaire

To effectively manage supplier sustainability performance, HDRE has established a three-tier supplier management framework. Based on Environment, Health and Safety (EHS) questionnaire results, suppliers are classified into Tier A, Tier B, or Tier C, with corresponding management measures applied. The 2025 assessment results showed strong overall performance, with all evaluated suppliers scoring above 60, and no suppliers classified as Tier C.

Tier	Score Range	Number in 2025	Proportion	Management Measures
A	81 and above	3	37.5 %	Preferred partners; regular technical exchanges
B	61-80	5	62.5 %	Standard management; annual guidance visits
C	60 and below	0	0 %	Enhanced guidance and corrective actions within a specified timeframe

⚡ Implementation of 2025 Improvement Actions

- On-site Guidance: Completed EHS on-site guidance for 3 new suppliers.
- Joint Consultation Meetings: Conducted 18 meetings with 201 participants.
- Job Hazard Analysis (JHA): All contractors are required to submit and periodically update JHA documentation.

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⚡ Management and Enhancement of Existing Suppliers **GRI 403-7**

HDRE applies a differentiated evaluation framework for existing suppliers and contractors. Supplier evaluations emphasize product quality and technical performance, while contractor evaluations focus on Environment, Health and Safety (EHS) compliance and construction management.

Through annual performance reviews, HDRE ensures that partners continue to meet the Company's operational and sustainability requirements. In 2025, a total of 18 supplier evaluations and 18 contractor evaluations were completed. All assessment results scored 61 or above and were deemed qualified.

⚡ Existing Supplier Evaluation and Management Process

Step	Description
STEP 1: Sustainability Compliance	1. Suppliers sign and comply with the "HDRE Supplier Code of Conduct" 2. Complete the "Supplier (Contractor) Environment, Health and Safety Management Questionnaire" 3. Verify ISO 14001 Environmental Management System certification status
STEP 2: ESG Risk Assessment	Evaluate suppliers based on the Environment, Health and Safety Management Questionnaire and classify ESG risk levels accordingly
STEP 3: Sustainability Review and Verification	1. Document Review: Assess questionnaire results and assign suppliers scoring below 60 to the improvement list (Tier C) 2. On-site Verification: Procurement, EHS, and relevant departments jointly conduct site visits to assess environmental, occupational health, and safety performance and verify related risks

⚡ Summary of Evaluation Results by Category

Supplier Evaluation		
This year's evaluation results: 88.9% of suppliers were designated as Preferred Suppliers, with no suppliers placed under review for the past three consecutive years.		
Key Assessment Dimensions	Delivery status, quality nonconformances, product inspection, factory acceptance test records, and supplier advantages	
Number Evaluated	18	
Preferred Supplier Ratio	88.9%	Increase procurement volume and establish long-term partnerships through regular technical exchanges and performance reviews.
Qualified Ratio	100%	Maintain partnerships while requiring continuous improvement through annual guidance visits and improvement recommendations.
Suppliers Under Review	0	Suppliers are required to implement corrective actions and submit improvement plans. Progress is tracked quarterly until standards are met; repeated noncompliance may result in termination of the partnership.

Contractor Evaluation		
This year's evaluation results: 38.9% of contractors were designated as Preferred Contractors, with no contractors placed under review for the past three consecutive years.		
Key Assessment Dimensions	Environment, Health and Safety (EHS), construction quality, project schedule, quality nonconformance management, on-site coordination, and technical capabilities	
Number Evaluated	18	
Preferred Supplier Ratio	38.9%	Increase procurement volume and establish long-term partnerships through regular technical exchanges and performance reviews.
Qualified Ratio	100%	Maintain partnerships while requiring continuous improvement through annual guidance visits and improvement recommendations.
Contractors Under Review	0	Contractors are required to implement corrective actions and submit improvement plans. Progress is tracked quarterly until standards are met; repeated noncompliance may result in termination of the partnership.
Management Mechanisms	Joint consultation meetings, Job Hazard Analysis (JHA), and safety and quality plan reviews	

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Supply Chain Management Improvement Plan

⚡ On-site Audits and Occupational Health and Safety Management

HDRE has established a cross-departmental supplier management system integrating quality control and occupational health and safety management. A dedicated team from the Procurement, Environment, Health and Safety (EHS), and Quality Control departments works to prevent and mitigate occupational health and safety impacts across the supply chain.

All contractors are required to sign the "Contractor Safety and Health Commitment Letter" and the "Joint Occupational Hazard Prevention Agreement". Through regular consultation meetings and the Job Hazard Analysis (JHA) process, HDRE manages occupational safety risks at the source and promotes a safe working environment throughout the supply chain.

⚡ Statistics on Comprehensive Management Enhancement Measures

Partner Typ	Monitoring Mechanism	Quality Control Outcomes	Health and Safety Management Outcomes
Supplier	Factory Acceptance Test (FAT)	Conducted pre-delivery inspections to verify compliance with technical specifications and quality standards. A total of 43 FATs were completed in 2025, with a 100% pass rate.	Conducted safety assessments on special materials and required suppliers to provide Safety Data Sheets (SDS). All materials met safety standards in 2025.
	On-site Audits	Cross-functional teams from Procurement, EHS, and Quality Control conducted on-site supplier evaluations covering production processes, quality systems, and environmental performance. 2 supplier audits were completed in 2025.	Assessed suppliers' occupational health and safety management systems, with a focus on high-risk processes, and provided guidance to suppliers with lower EHS performance.
	Nonconformance Handling	Issued corrective action requests for nonconforming materials and tracked supplier improvements. All nonconforming materials identified in 2025 were corrected and passed re-inspection.	Implemented special controls for materials with potential safety risks, including storage and transportation requirements, to ensure safety throughout the supply process.
Contractor	Site Inspections	Conducted unannounced site inspections to monitor construction quality and project progress and resolve issues promptly. A total of 20 site inspections were completed in 2025.	Inspected on-site safety facilities and protective measures, verified safety controls for high-risk operations, and required immediate corrective actions for identified hazards.
	Quality Management	Issued improvement notices for quality nonconformances and monitored corrective actions. Improvement verification is conducted upon project completion, with corrective actions expected to be completed in 2026.	Established a comprehensive construction safety management system, including PPE requirements, work permit controls for high-risk operations, and equipment safety inspections.
	Safety Mechanisms	Reviewed contractors' safety and quality plans and monitored overall performance through quarterly reporting mechanisms.	In 2025, 100% of contractors signed safety commitment letters and submitted Job Hazard Analysis (JHA) documentation. A total of 18 joint consultation meetings were held with 201 participants. EHS training for suppliers totaled 295 participants and 1,770 training hours.

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Future Goals of Supply Chain Management

⚡ Comprehensive Enhancement of the Quality Monitoring System

HDRE is committed to strengthening its supply chain quality monitoring system by expanding site inspection coverage and enhancing Factory Acceptance Test (FAT) procedures for project materials and equipment. The Company will continue extending the ISO 9001 Quality Management System to its subsidiaries and build on the 2025 quality management system certification of Stellar Energy Technology Inc. to establish unified quality standards across the Group. HDRE will also optimize construction standards and develop site-specific standard operating procedures.

⚡ Deepening the Development of a Healthy and Safe Supply Chain

Building a healthy and safe supply chain will remain a key driver of HDRE's sustainable development. The Company plans to strengthen its on-site supplier guidance program and establish stricter evaluation standards for critical suppliers, particularly those involved in waste management and environmental services. HDRE will further enhance its EHS performance management framework and supplier evaluation process while actively participating in initiatives such as the Healthy Workforce Sustainability Leadership Program to advance workplace health and safety practices.

⚡ Transition to a Net-Zero Carbon Emission Supply Chain

In response to the global net-zero transition, HDRE will work with supply chain partners to advance carbon neutrality goals. Through deeper implementation of its green procurement strategy, the Company will prioritize environmentally certified suppliers and promote the adoption of renewable energy and low-carbon technologies. HDRE also plans to establish a supplier carbon footprint tracking mechanism and support partners in developing decarbonization plans, achieving sustainable growth while contributing to climate action.



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Customer Satisfaction with HDRE's Services

⚡ Enhancing the Customer Satisfaction Management System

HDRE recognizes customer satisfaction as a key indicator of sustainable business performance. The Company has established a comprehensive management system covering site development and construction, asset management, and green electricity sales. Through structured satisfaction surveys, HDRE continuously collects customer feedback to support service improvement.

HDRE is committed to protecting customer privacy and intellectual property rights. In 2025, no customer privacy infringements or customer data loss incidents were reported.

⚡ Overall Survey Results

In 2025, HDRE conducted customer satisfaction surveys across four business areas: electricity sales, asset management, business development, and Star Charger services.

The survey evaluates customer feedback across five dimensions: Customer Service, Professional Competence, Quality, Delivery, and Overall Evaluation. Survey results are reviewed to identify improvement opportunities and address customer concerns. All customer data are collected, stored, and processed in accordance with applicable laws and regulations. In 2025, no complaints related to customer privacy infringements or customer data loss were received.

⚡ 2025 Customer Satisfaction Survey Results

In 2025, customer satisfaction surveys were conducted across four business areas: electricity sales, asset management, business development, and Star Charger services.

Business Category	Satisfaction Score	Questionnaire Response Status
Electricity Sales Services	4.4 / 5	A total of 12 customer questionnaires were collected.
Asset Management	4.9 / 5	A total of 21 customer questionnaires were collected.
Business Development	4.6 / 5	A total of 17 project site questionnaires were collected, including 9 development-phase sites, 5 construction-phase sites, and 3 completed sites.
Star Charger Service	4.7 / 5	A total of 1,671 consumer questionnaires were collected.

2.2 Strengthening the Sustainable Value Chain

Sustainable
Dialogue and Engagement

Communication,
**Sustainability: A Commitment
from Within and Beyond**

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

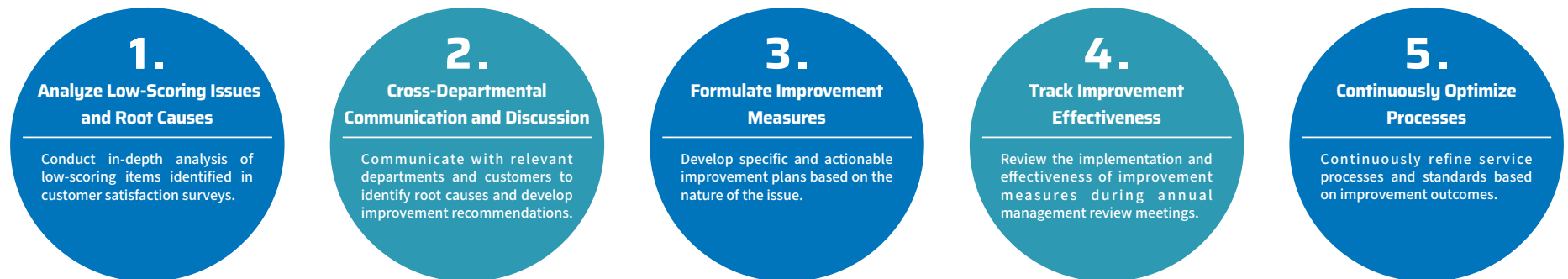
Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Customer Feedback Analysis and Improvement Measures

⚡ Customer Satisfaction Improvement Process

To systematically enhance customer satisfaction, HDRE has established a standardized improvement process:



⚡ Analysis of Key Areas of Dissatisfaction

HDRE takes customer feedback seriously and conducts in-depth analysis to drive continuous improvement. In the 2025 survey, key areas of dissatisfaction were concentrated in the following aspects:

Business Category	Area of Dissatisfaction	Root Cause Analysis	Improvement Measures
Business Development (Construction Phase)	Project schedules affected by external factors, resulting in delays in power supply and project execution.	Typhoons and disasters caused equipment damage and extended repair periods, affecting project progress and implementation schedules.	• Establish climate risk early warning and contingency mechanisms • Strengthen backup supply and alternative solutions
Business Development (Construction Phase)	Insufficient emergency response capabilities, affecting power supply and project stability.	Lack of pre-event contingency planning and emergency response mechanisms, resulting in delays to project execution.	• Establish emergency response procedures. • Strengthen cross-functional coordination and real-time response capabilities.

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Future Outlook

HDRE will continue to place customer satisfaction at the core of its operations while enhancing service processes and professional capabilities. Future priorities include:

1.

Digital Customer Services

Introduce digital tools to improve communication efficiency and service transparency.

2.

Enhancement of Professional Capabilities

Strengthen employee training and problem-solving capabilities.

3.

Process Standardization

Refine standard operating procedures to ensure consistent service quality.

4.

Innovative Service Models

Expand service offerings to meet customers' evolving needs.

HDRE believes that long-term partnerships are built through continuous customer engagement and service improvement. By listening to customers and enhancing service quality, the Company creates sustainable value and supports the sustainable development of green energy.



Material Topic: Local Community Communication and Participation GRI 3-3

Centered on its operating sites, HDRE strengthens connections with local communities across economic, environmental, social, and cultural dimensions, fostering a sustainable model of shared prosperity.

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

- **Brand Enhancement:** Strengthens public trust and recognition of renewable energy.
- **Education and Awareness:** Promotes sustainability awareness and community development.
- **Health Promotion:** Improves community wellbeing and quality of life.
- **Environmental Conservation:** Supports environmental education and ecological protection.

Negative Impacts (Risks)

- **Resource Allocation Challenges:** Non-core investments may affect resource allocation.
- **Expectation Gaps:** Public expectations may exceed actual outcomes.
- **Effectiveness Constraints:** Public welfare outcomes may be difficult to quantify.

Commitments and Results

- **Renewable Energy Education:** Promotes renewable energy and environmental awareness.
- **Community Engagement:** Establishes long-term communication mechanisms and strengthens community relations.
- **Health Promotion:** Supports community health and wellbeing initiatives.
- **Ecological Conservation:** Conducts ecological restoration, biodiversity monitoring, and conservation programs.

Negative Impact Prevention Measures or Remedial Procedure

- **Reputation Management:** Maintain long-term stakeholder engagement mechanisms of at least 3 years.
- **Local Communication:** Promote renewable energy and environmental education.
- **Health Promotion:** Support vulnerable groups and community wellbeing.
- **Performance Improvement:** Strengthen collaboration with local organizations.

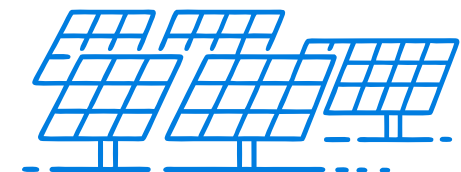
Goals

Short-Term Goals (1-2 years)

- Continue internal sustainability initiatives (e.g., material reuse).
- Strengthen pre-development community communication and participation.
- Continue promoting fishery-solar symbiosis to create local economic benefits.

Medium- to Long-Term Goals (3-5 years)

- Continue renewable energy education, public welfare, community engagement, and ecological conservation initiatives.
- Establish standardized community participation processes.
- Promote environmental protection, community wellbeing, and renewable energy development.



2025 Key Achievements

- Supported fishery-solar talent development through 3 internship programs involving 3 students.
- Held more than 20 environmental education activities, reaching over 5,000 participants and generating 10 media reports.
- Expanded habitat conservation by an additional 1 hectare.
- Conducted fishery-solar ecological monitoring and biodiversity research to support local sustainability.
- Supported community health promotion and environmental improvement initiatives.

Short- and Medium-Term Goals and 2025 Progress

- Strengthen pre-development community communication and resident participation.
- Continue environmental education and ecological conservation initiatives.
- Establish long-term biodiversity monitoring mechanisms.
- Enhance community engagement and support programs.
- Regularly review progress and adjust implementation strategies to achieve long-term sustainability goals.

2.3.1 Economic Development and Local Co-prosperity

Star Aquaculture implements a vertically integrated strategy to strengthen the localization of the aquaculture value chain. The Company prioritizes local hiring and collaborates with universities to provide aquaculture internship programs, supporting talent development and experience transfer. Through technical exchanges, professional training, and industry-academia collaboration with local fish farmers, young aquaculture professionals, and academic institutions, Star Aquaculture develops aquaculture talent. Standardized farming procedures and a knowledge management system help shorten talent development cycles and create employment opportunities for returning young professionals, revitalizing fishing communities and supporting sustainable industry development.

Stakeholder	Engagement / Cooperation Method	Engagement Activities
Experienced Local Fish Farmers	Knowledge and experience transfer through hands-on aquaculture practices	During the annual aquaculture harvest season, experienced local fish farmers provide hands-on guidance and technical knowledge transfer for the professional aquaculture team.
Young Aquaculture Professionals	Technical exchanges and professional training	1. Conducted disease prevention and biosecurity training for white shrimp, covering disease identification, transmission routes, and medication safety. 2. Facilitated technical exchanges on aquaculture management and emergency response through industry experience sharing.
National Kaohsiung University of Science and Technology	Industry-academia collaboration and internship program*	1. Implemented aquaculture internship programs and provided practical training opportunities. 2. Supported the transition of interns into full-time positions after graduation, establishing a talent retention mechanism.

*Note: In 2025, Star Aquaculture launched its aquaculture internship program, recruiting 3 students from National Kaohsiung University of Science and Technology. All 3 interns transitioned to full-time positions after completing the program.

2.3 Local Community

GRI 413-1

Sustainable
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Industry-Academia Collaboration with National Kaohsiung University of Science and Technology: Aquaculture Talent Development



Technical Exchange and Professional Training for Young Aquaculture Professionals



Professional Aquaculture Team: Hands-On Knowledge Transfer

Star Aquaculture continues to diversify its sales channels, prioritizing the development of local white shrimp and milkfish products. By reducing dependence on imported seafood, the Company helps lower transportation-related carbon emissions while supporting the preservation of local aquaculture traditions, creating employment opportunities, and promoting shared economic and social value.

2.3.2 Community Development and Local Engagement

HDRE continues to strengthen local engagement through environmental protection, educational initiatives, and community support programs. In 2025, guided by the principle of "Local Co-prosperity," the Company collaborated with public and private partners to implement projects in ecological restoration, school-based environmental education, disaster relief support, and international exchange. These initiatives strengthened community trust and engagement while creating long-term environmental and social value.

Highlight Project

⚡ Trees for Ball Project

The "Trees for Ball Project," jointly promoted by HDRE and the Green Hope Spring Foundation, combines school football development with ecological restoration through the "One Goal, One Tree" initiative.

In 2025, the project planted 96 native trees across 5 elementary schools, including Taiwan Incense Cedar, Taiwan Ebony, and Taiwan Yellow Cypress, and donated 168 footballs, representing a total investment of approximately NT\$144,000. The project also supported schools affected by earthquake-related damage.

By introducing native tree species and long-term management mechanisms, the project enhances campus ecology and safety. Future benefits will be returned to participating schools, creating a sustainable model that integrates sports, tree planting, and the circular economy while supporting local community development.



2.3 Local Community

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⚡ Green Hope Spring Foundation - Green Carbon Public Welfare Program

HDRE collaborated with the Green Hope Spring Foundation to promote the "Ten-Year Thousand-School Sustainable Disaster Prevention and Reforestation Program" across 20 schools in Yunlin, Chiayi, Tainan, and Pingtung. Through an "education + action" approach, the program planted 500 native Taiwanese trees and enhanced climate and disaster prevention awareness.

By the end of 2025, the program had reached 20 schools, engaged more than 5,000 participants, involved over 200 volunteers, and contributed 800 service hours. In December 2025, it obtained Gold Standard (GS) certification and achieved an SROI of 3.9-4.3.

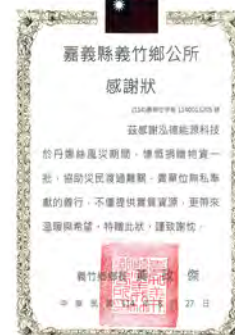
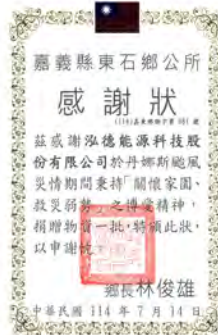
The program strengthens campus resilience and carbon sequestration capacity while transforming sustainability commitments into measurable, internationally recognized outcomes.



⚡ Typhoon Disaster Relief

Following the severe damage caused by Typhoon Danas in 2025, HDRE immediately launched emergency relief efforts by delivering supplies and donations to affected communities and providing over 600 disaster relief meal boxes. The Company also coordinated with local organizations to assist with debris removal and transportation route restoration, accelerating post-disaster recovery.

By integrating personnel, supplies, and fundraising resources, HDRE helped address immediate community needs while supporting reconstruction efforts and strengthening trust and collaboration with local communities.



⚡ Mindfulness Journey

HDRE organized a mindfulness retreat, bringing together 25 employees to step away from their daily work environment and reconnect with inner balance. Through a series of mindfulness and environmental awareness activities, participants reflected on the relationship between people and nature while exploring how sustainability can be integrated into everyday life and work practices.



⚡ International Exchange Activities

HDRE hosted a delegation from Romania's Ministry of Agriculture to visit the Nichi-Yun project site and showcase local sustainability achievements. The Company also welcomed delegations from the Philippines, Indonesia, Japan, and Canada. In 2025, HDRE hosted 8 international delegations, with a total of 57 participants.



CH3

Kindness: Staying True to Our Original Aspiration

Humanity & Health

- 3.1 Human Resources Management
- 3.2 Talent Development
- 3.3 Building a Friendly Workplace





Core Vision and Commitment

HDRE regards employees as one of its most important assets. Among the material topics identified in 2025, HDRE summarized two topics highly related to employees based on input from internal and external stakeholders: talent attraction and retention, and worker health and safety (formerly occupational safety and health). These topics highlight the importance of talent development and employee well-being to HDRE.

While ensuring a safe working environment and occupational safety, HDRE integrates talent planning with its corporate strategy and fosters a corporate culture characterized by innovation, passion, boldness, ambition, and a pioneering spirit in sustainability. The Company is committed to creating comprehensive career development opportunities and a diverse and inclusive workplace while providing competitive compensation and benefits to maintain a stable workforce.



2025 Results and Performance

1

Continued to maintain ISO 14001, ISO 45001, and ISO 9001 management system certifications through third-party verification and obtained ISO 50001 certification for the first time.

4

In 2025, total investment in employee education and training amounted to **NT\$1,109,950**, representing an increase of **71.1%** compared with the previous year.

2

In 2025, total employee welfare expenses amounted to **NT\$ 69,032,123**

5

Received the Sports Administration's Sports Enterprise Certification, recognition as an Excellent Enterprise in the 2025 Voluntary Disclosure of Occupational Health and Safety Indicators in Corporate Sustainability Reports program, and a certificate recognizing **720,000 non-disabling working hours**.

3

In 2025, non-disabling working hours reached **927,698 hours**, with **zero occupational accidents**.

6

Received the **BSI ESG Sustainability Practice Award** for two consecutive years (2024–2025).

3.1 Human Resources Management

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HDRE regards talent as a key asset for sustainable corporate development and is committed to building a comprehensive talent management system and a high-quality workplace. The Company believes that competitive compensation and benefits, together with clear career development paths, not only attract outstanding talent but also effectively enhance employee loyalty and job satisfaction. In 2025, HDRE continued to optimize its talent development strategy and compensation system, strengthen corporate culture development, and create a workplace environment based on mutual trust and respect, creating win-win outcomes for both the Company and its employees.

3.1.1 Diversity, Inclusion and a Friendly Workplace GRI 2-7 GRI 2-8 GRI 401-1 GRI 405-1

⚡ Material Topic: Talent Attraction and Retention GRI 3-3

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

- **Career Development:** Clear promotion opportunities enhance employee motivation, productivity, and innovation while reducing turnover.
- **Compensation and Benefits:** Competitive compensation attracts talent, improves employee satisfaction and loyalty, and enhances organizational performance.
- **Employee Benefits:** Comprehensive employee benefits improve employees' quality of life, enhance productivity and creativity, and strengthen the Company's competitiveness.

Negative Impacts (Risks)

- **Talent Turnover Risk:** Non-competitive compensation and benefits may result in the loss of key talent and affect operational stability.
- **Insufficient Career Development Opportunities:** Lack of clear career development paths may reduce employee motivation and innovation.
- **Cultural Misalignment:** Differences between employee expectations and corporate culture may lower retention rates and increase recruitment and training costs.

Commitments and Results

- **Talent Attraction:** Strengthen employer branding and attract diverse talent.
- **Talent Development:** Provide training resources and learning opportunities to enhance professional capabilities.
- **Compensation and Benefits:** Regularly review compensation competitiveness and maintain attractive benefit programs.
- **Career Development:** Establish clear career paths and transparent promotion mechanisms.
- **Corporate Culture:** Promote professionalism, service excellence, and shared organizational values.

Goals

Short-Term Goals (1-2 years)

- **Talent Attraction:** Continue strengthening employer branding and organizational appeal.
- **Talent Development:** Enhance the Knowledge Management platform and establish learning and knowledge-sharing mechanisms.
- **Compensation and Benefits:** Maintain competitive compensation and retention programs.
- **Career Development:** Establish competency frameworks and talent development roadmaps.
- **Corporate Culture:** Strengthen organizational culture and shared values.

3.1 Human Resources Management

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Negative Impact Prevention Measures or Remedial Procedure

- **Promotion System:** Establish transparent promotion and retention mechanisms.
- **Diverse Development Channels:** Provide diversified training and development opportunities.
- **Employee Engagement Activities:** Organize employee activities to strengthen teamwork, cohesion, and creativity.

2025 Key Achievements

- **Compensation and Benefits Enhancement:** Employee salary adjustments averaged 3.6% in 2025, demonstrating the Company's commitment to talent investment.
- **System Improvement:** Revised training regulations and strengthened talent development mechanisms.
- **Talent Development Strengthening:** Provided diversified training programs and health promotion seminars.
- **Team Cohesion Enhancement:** Organized Employee Recharge Day, team-building activities, and management workshops to strengthen teamwork and corporate culture alignment.

Goals

Medium- to Long-Term Goals (3-5 years)

- **Talent Attraction:** Strengthen employer branding and attract international talent.
- **Talent Development:** Develop leadership and succession programs.
- **Compensation and Benefits:** Introduce internationally competitive compensation mechanisms.
- **Career Development:** Establish overseas rotation and cross-regional assignment opportunities.
- **Corporate Culture:** Promote professionalism, service excellence, and employee recognition.

Short- and Medium-Term Goals and 2025 Progress

- Integrated career development and training resources.
- Established a job grade and classification system (by job category) together with learning and development roadmaps. Implemented promotion management procedures and clearer career pathways.
- Continued enhancing diversity, inclusion, and employee benefits programs.
- Expanded local talent recruitment initiatives.
- Planned internship programs and university partnerships (e.g., with universities of science and technology), collaborated with the Workforce Development Agency, and invited senior-year students and mid-career job seekers to participate in company visits.
- Incorporated talent pipeline and leadership development into long-term planning.

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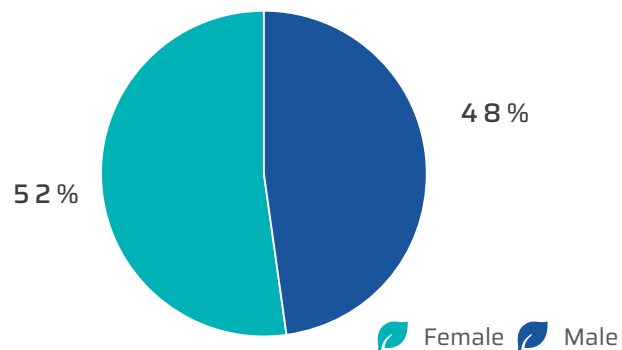
Employee Structure Overview

⚡ Workforce Profile Analysis

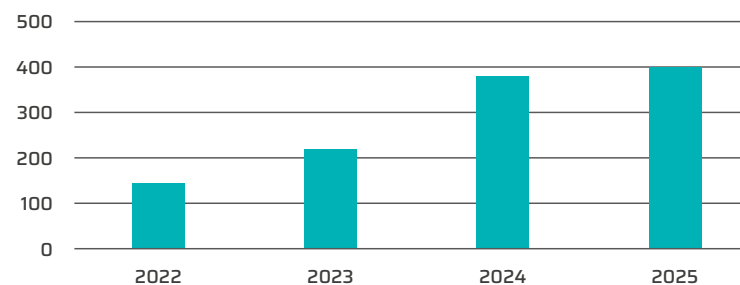
HDRE values the development and individuality of every employee and does not discriminate on the basis of gender, ethnicity, age, marital status, or family status. The Company is committed to fostering a friendly and inclusive workplace and continuously enhancing employee welfare programs and related mechanisms. By providing measures and benefits that exceed the requirements of the Labor Standards Act, HDRE strives to create a happier and more inclusive workplace experience.

As of the end of 2025, HDRE had a total workforce of 400 employees in Taiwan, including 392 full-time employees and 8 part-time employees¹. Among them, there were 193 female employees and 207 male employees, resulting in a gender ratio² of 1.07. Compared with 2024, the total workforce increased by 15 employees in 2025, while the gender ratio declined by 15%, indicating that overall workforce levels remained stable and that the number of female employees continued to grow.

⚡ Employee Gender Distribution



⚡ Employee Headcount Trend Over the Past Four Years



Note 1: Employee headcount includes Taiwan-based employees only and excludes employees of overseas subsidiaries.

Note 2: Gender Ratio = Number of Male Employees / Number of Female Employees

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Employee Composition Statistics GRI 2-7 GRI 2-8

In 2025, HDRE had a total workforce of 400 employees, representing an increase of 15 employees compared with 2024. All employees were employed under indefinite-term employment contracts, and the Company did not employ temporary employees or employees without guaranteed working hours. The employee composition is presented below.

Category	Employment Type	Gender	Total		Taipei	Taichung	Tainan	Kaohsiung	Penghu	Pingtung	Japan Assignment	Australia Assignment
Total Employees	Total Employees	Female	193		108	57	19	2	1	0	5	1
		Male	207		111	35	51	1	2	3	4	0
Contract employees	Full-time Employees	Female	188	97.41%	108	56	15	2	1	0	5	1
		Male	204	98.55%	110	35	49	1	2	3	4	0
	Part-time Employees	Female	5	2.59%	0	1	4	0	0	0	0	0
		Male	3	1.45%	1	0	2	0	0	0	0	0
Non-contract workers	Non-employee Workers	2025 Headcount			Taipei	Taichung	Hualien					
		15			13	1	1					



Note 1: Employee headcount is based on employees in service as of December 31, 2025, including 3 Indigenous employees, 1 employee with disabilities, and 1 foreign employee.

Note 2: The statistical boundary in the table covers only HDRE's parent company and the Taiwan operating sites of its subsidiaries, excluding local employees in Japan and Australia.

Note 3: Percentage of male or female employees in each group = number of male or female employees in the group / total number of male or female employees.

Note 4: Non-employee workers include security personnel, cleaning staff, engineering contractors, agency-dispatched workers, apprentices, subcontractors, and volunteers. The headcount is based on actual workers with valid contracts as of December 31, 2025.



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Employee Diversity Analysis GRI 405-1

⚡ 2025 Management and Non-management Employees

HDRE had 101 male managers, including middle and senior managers, accounting for 25.25% of total employees. Female managers totaled 69, accounting for 17.25% of total employees, and the number of female managers increased by 35% compared with 2024. Overall, male employees accounted for approximately 51.75% of total employees, while female employees accounted for 48.25%. HDRE promotes balanced employee development and provides a diverse, equitable, and inclusive workplace, with no differences in position or treatment based on gender.

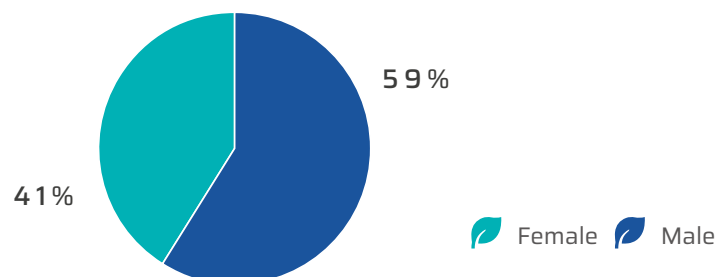
⚡ 2025 Employee Educational Background

Among HDRE's employees, 67.00% held college or university degrees, 26.75% held master's degrees or above, and 6.25% had a high school education or below. Employees with a college degree or above accounted for nearly 94% of the workforce, reflecting the Company's strong knowledge base and supporting innovation and R&D development.

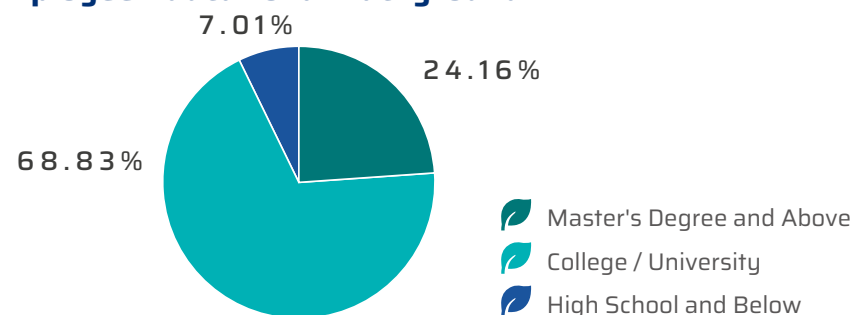
⚡ 2025 Employee Age Structure

Employees under the age of 40 accounted for 63.50%, totaling 254 employees, while employees aged 51 and above accounted for 9.50%, totaling 38 employees. This indicates a relatively young workforce. HDRE provides opportunities for young talent and does not use age as a screening criterion. Employees are evaluated based on their capabilities and potential.

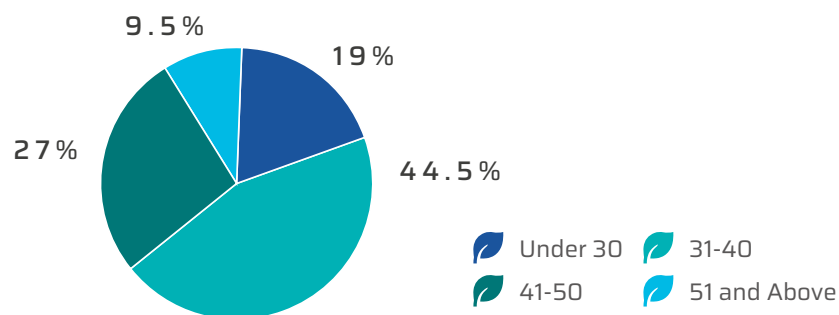
⚡ Gender Distribution of Mid- and Senior-Level Managers



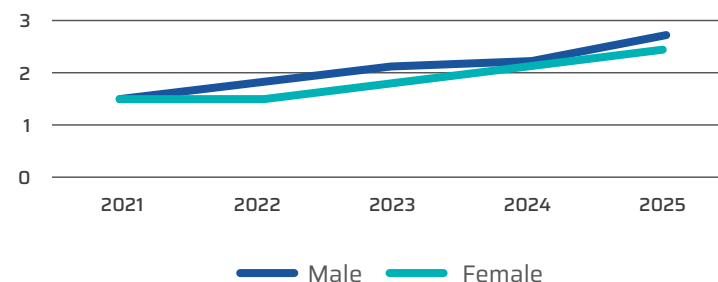
⚡ Employee Educational Background



⚡ Employee Age Distribution



⚡ Average Employee Tenure Over the Past Five Years



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⚡ Average Employee Tenure and Age

In 2025, HDRE's average employee tenure continued to show an upward trend. Average tenure for male employees increased from 2.19 years to 2.74 years, while average tenure for female employees increased from 2.12 years to 2.46 years, reflecting the Company's efforts in employee retention. The average age of employees also increased slightly. The average age of male employees rose from 38.64 to 39.14 years, while the average age of female employees increased from 35.91 to 36.49 years.

3.1.2 Talent Attraction and Retention Strategies GRI 404-1

⚡ Talent Mobility Management GRI 404-1

HDRE is committed to building a workplace that attracts high-quality talent. Through diverse recruitment channels, comprehensive retention mechanisms, and management practices that respect labor rights, the Company strengthens its talent pipeline and maintains workforce stability. In 2025, HDRE's overall workforce remained stable with no significant change in year-end headcount. Going forward, the Company will continue to focus on talent retention and capability development.

⚡ 2025 New Hire Composition

In 2025, HDRE recruited 122 new employees across five cities and counties in Taiwan. The new hire rate accounted for 30.5% of total employees at year-end. New hires were recruited across all age groups, reflecting the Company's commitment to recruitment diversity and workforce diversity. Taipei recorded the highest number of new hires, followed by Taichung. By age group, employees aged 31-40 accounted for the largest share, totaling 53 employees, followed by employees aged 30 and below, totaling 37 employees. By gender, there were 56 male new hires and 66 female new hires.

Region	Total	Gender		Male				Female				Percentage
		Male	Female	≤ 30	31~40	41~50	≥ 51	≤ 30	31~40	41~50	≥ 51	
Taipei	83	37	46	7	20	9	1	12	22	9	3	20.75%
Taichung	19	6	13	3	3	0	0	6	5	2	0	4.75%
Tainan	15	10	5	7	1	2	0	1	1	3	0	3.75%
Pingtung	1	1	0	0	0	1	0	0	0	0	0	0.25%
Kaohsiung	1	0	1	0	0	0	0	0	1	0	0	0.25%
Japan	3	2	1	0	0	2	0	1	0	0	0	0.75%
Total	122	56	66	17	24	14	1	20	29	14	3	30.50%
Percentage	30.50%	14.00%	16.50%	4.25%	6.00%	3.50%	0.25%	5.00%	7.25%	3.50%	0.75%	-



Note 1: New hires and employee departures exclude employees on unpaid leave and intra-group transfers.

Note 2: Percentage of each category = Number of employees in each category ÷ Total number of employees in service as of December 31, 2025.

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⚡ 2025 Departing Employee Composition

In 2025, HDRE's employee turnover rate accounted for 25.25% of total year-end employees, increasing by 10.44 percentage points from 14.81% in 2024. Employees under the age of 40 represented the largest proportion of departures. Through exit interviews, HDRE found that continued demand for professional talent in the energy technology industry has created diverse career development opportunities for employees at this career stage.

At the same time, employees in this stage often pursue greater professional expertise and career advancement, seeking to gain experience and further develop their professional capabilities. As a result, they may also face the pressures associated with increasingly complex responsibilities. HDRE respects employees' career decisions and will continue to focus on talent stability and capability development as key priorities in future workforce planning.

To effectively reduce turnover, HDRE conducts individual interviews with departing employees and their direct supervisors and analyzes the results to identify the primary causes of employee turnover. The Company reviews and adjusts compensation and benefits programs as appropriate and continuously improves its talent management strategies. By enhancing employee satisfaction and strengthening career development opportunities and benefits, HDRE aims to create a more attractive workplace and improve employee retention.

Region	Total	Gender		Male				Female				Percentage
		Male	Female	≤ 30	31~40	41~50	≥ 51	≤ 30	31~40	41~50	≥ 51	
Taipei	67	35	32	12	9	8	6	10	14	5	3	16.75 %
Taichung	15	8	7	2	4	2	0	2	3	2	0	3.75 %
Tainan	18	14	4	8	2	4	0	0	1	2	1	4.50 %
Kaohsiung	1	1	0	0	0	1	0	0	0	0	0	0.25 %
Total	101	58	43	22	15	15	6	12	18	9	4	25.25 %
Percentage	25.25 %	14.50 %	10.75 %	5.50 %	3.75 %	3.75 %	1.50 %	3.00 %	4.50 %	2.25 %	1.00 %	-



Note 1: New hires and employee departures exclude employees on unpaid leave and intra-group transfers.

Note 2: Percentage of each category = Number of employees in each category ÷ Total number of employees in service as of December 31, 2025.

Talent Attraction and Retention Measures

⚡ Campus Talent Development Program

To attract and cultivate young talent, HDRE cooperated with National Kaohsiung University of Science and Technology and National Chiayi University in 2025 to promote industry-academia collaboration programs. Four students participated in internship programs at the Company. Through these internships, HDRE aims to connect academia and industry while cultivating talent through practical experience. To date, one industry-academia cooperation student from the two universities has been hired as a full-time employee. HDRE will continue to promote internship partnerships with universities and recruit more graduates to join the Company, thereby strengthening its innovation capabilities and competitiveness.

3.1 Human Resources Management

Sustainable
Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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Our Original Aspiration

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Kindness into Light

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Innovation: Turning
Possibilities into Momentum

⚡ Professional Talent Recruitment Partnerships

HDRE continues to cooperate with professional recruitment and executive search firms. Through their talent networks and recruitment expertise, the Company attracts professionals who meet its development needs, improves recruitment efficiency and talent matching quality, and continuously strengthens organizational competitiveness.

⚡ Prioritizing Local Talent

To support local employment opportunities, HDRE prioritizes hiring talent from regions where project sites are located. By providing employment opportunities for local residents, the Company supports local economic development and community engagement while strengthening its connection with local communities.

3.1.3 Employee Compensation and Benefits GRI 401-2 GRI 405-2

⚡ Compensation Policy and Commitment

HDRE attracts outstanding talent to pursue its vision of “Living with Green Electricity and Accelerating a Net-Zero Future.” To achieve this vision, the Company provides compensation packages that exceed industry standards. Based on operating performance, employees may receive employee share subscriptions, profit sharing, performance bonuses, and year-end bonuses. HDRE is committed to equal treatment and does not discriminate based on age, gender, ethnicity, religion, nationality, or other factors. The Company determines salary adjustment levels based on market compensation practices, domestic economic and inflation trends, and operating performance to maintain overall compensation competitiveness.

⚡ Operating Performance Reflected in Employee Compensation Policy

Pursuant to Article 26 of the Articles of Incorporation, HDRE has established a profit-sharing mechanism to ensure that operating performance is closely linked to employee compensation.

• Employee Remuneration Allocation Mechanism

- Statutory Allocation Ratio: The Company allocates 5%-10% of profit before employee and director remuneration as employee remuneration, while director remuneration may not exceed 3%.
- Eligible Recipients: Employees of subsidiaries meeting certain criteria are eligible.
- Actual Implementation: In 2025, profit before tax and before employee and director remuneration was NT\$702,394,138. The Company allocated 5% as employee remuneration and 1% as director remuneration, all paid in cash. Employee remuneration recipients are limited to employees in service at the Company and its subsidiaries.

⚡ Overall Compensation Policy

- Employee share subscriptions, profit sharing, performance bonuses, and year-end bonuses are provided based on operating performance.
- Year-end bonuses are allocated based on one-third of after-tax operating profit, taking into account years of service and annual performance evaluations.

3.1 Human Resources Management

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

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Energy: Gathering
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⚡ Salary Level and Adjustment Trend

In recent years, HDRE has gradually enhanced overall compensation levels and employee salaries. Every employee is one of the Company's most important partners. By sharing operating performance with employees, HDRE ensures that business results are fully reflected in overall compensation, creating a mutually beneficial outcome for both the Company and its employees.

2022	2023	2024	2025
4.6 %	4.9 %	5 %	3.6 %

⚡ Retirement System

The Company's retirement system is implemented in accordance with the Labor Standards Act and the Labor Pension Act. HDRE has fully adopted the new labor pension system. Pursuant to the Labor Pension Act, the Company contributes an amount equivalent to 6% of employees' insured monthly salary to their labor pension accounts each month and withholds employees' voluntary contributions ranging from 0% to 6%.

In addition, the Company has established an Old Pension Fund Supervisory Committee to make retirement preparations for eligible personnel, such as foreign employees. The Company has also established Retirement Management Procedures, under which employees who meet retirement eligibility requirements may apply for retirement.

Gender Pay Equality GRI 405-2

⚡ 2025 Compensation Ratio for Male and Female Managers and Non-managers

In 2025, the compensation ratio between male and female non-manager employees at HDRE was 1.19:1, while the ratio for manager-level employees was 1.82:1. HDRE is committed to ensuring equal treatment regardless of gender. Employees in the same position with comparable performance receive compensation and benefits based on their contributions and performance.



Note 1: Salary calculations cover the major operating locations included in this report. Compensation of overseas hires is excluded, while compensation of employees assigned overseas is included.

Note 2: Manager Salary Ratio = Total Salary of Male Managers : Total Salary of Female Managers

Note 3: Non-manager Salary Ratio = Total Salary of Male Non-managers : Total Salary of Female Non-managers

Unit: NT\$ ¹	Male	Female
Average Salary of Managers	123,459	106,738
Median Salary of Managers	91,500	85,500
Total Salary of Managers	16,913,920	9,286,188
Compensation Ratio of Male to Female Managers ²	1.82:1	
Average Salary of Non-managers	57,806	47,664
Median Salary of Non-managers	54,050	46,900
Total Salary of Non-managers	8,786,510	7,387,925
Compensation Ratio of Male to Female Non-managers ³	1.19:1	

3.1 Human Resources Management

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
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Innovation: Turning
Possibilities into Momentum

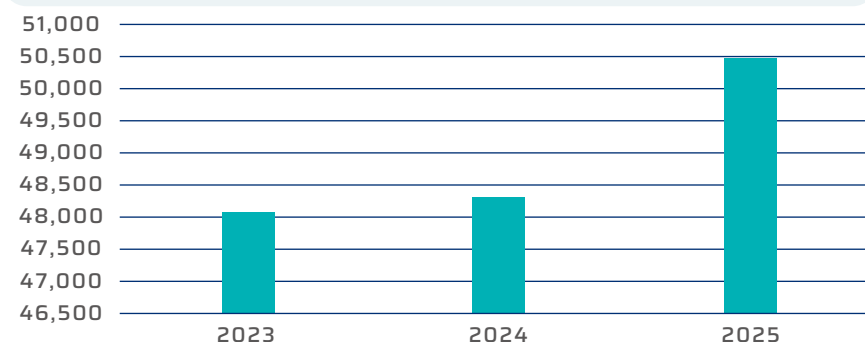
⚡ Salary Levels of Non-management Employees

Over the past three years, the median salary of HDRE's non-management employees increased from NT\$48,075 in 2023 to NT\$50,475 in 2025, representing a cumulative increase of 4.99%. HDRE is committed to enhancing salary competitiveness and building a more equitable compensation structure, creating a workplace where the Company and its employees grow and succeed together.

Median Salary of Full-time Non-management Employees

Year	Median Salary of Full-time Non-management Employees
2025	50,475
2024	48,250
2023	48,075

Median Salary of Non-management Employees Over the Past Three Years



⚡ Annual Salary Levels

In 2025, the average salary of HDRE's full-time non-management employees reached NT\$1,011,000, representing a decrease of approximately 14.5% compared with the previous year. The median salary of full-time non-management employees reached NT\$821,000, down approximately 14.4% from the previous year.

Compensation Item	2024	2025	Change (%)
Average Salary of Full-time Non-management Employees	1,183,000	1,011,000	-14.5%
Median Salary of Full-time Non-management Employees	959,000	821,000	-14.4%

⚡ Welfare Policies Beyond Legal Requirements

HDRE is committed to creating a happy workplace by promoting employee well-being and enriching workplace experiences. The Company provides a diverse and comprehensive employee welfare system to meet employee needs, strengthen labor-management partnerships, and enhance employee satisfaction and engagement. In addition to employee benefits, HDRE places great importance on employees' physical and mental well-being. The Company has adopted the new labor pension system and contributes 6% of each employee's monthly salary to the employee's individual pension account in accordance with the Labor Pension Act. Through diverse employee welfare programs, HDRE supports employees at different stages of life.

In 2025, HDRE's investment in employee welfare reached a record high in recent years, totaling NT\$69,032,123. The Company regards employees as partners and continues to invest in workplace well-being, working together toward a happy workplace.

3.1 Human Resources Management

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Economic Benefits	Protection Benefits	Recreational Benefits	Facility Benefits	Development Benefits
- o Birthday Gift Voucher - o Meal Allowance - o Meal Subsidy - o Marriage and Childbirth Subsidy - o Pension Contributions under the New Labor Pension System	- o Annual Health Check-ups - o Labor Insurance, National Health Insurance and Labor Pension - o Group Insurance - o Parental Leave - o Corporate Childcare Service Contract - o Maternal Health Risk Assessment - o On-site Health Consultations and Counseling Services	- o Employee Trips - o Festival Celebrations - o Year-end Party Events - o Department Gatherings - o Chair Massage Services	- o Lactation Room - o Multifunctional Office Area and Wellness Environment	o Annual External Training Subsidy of NT\$2,000 per Employee

Note: The above benefits apply to HDRE's major operating locations, including HDRE and the Taiwan offices and operating sites of its subsidiaries, including Star Charger, Star Trade, Star Aquaculture, HB O&M, and STELLAR ENERGY.

⚡ Employee Welfare Committee Operations

In 2025, the Employee Welfare Committee held five meetings. Following the committee election, the Committee consisted of 16 members. Major resolutions included:

- **Organizational Governance:**

Completed the division of responsibilities for the sixth Employee Welfare Committee, including the Chairperson, Vice Chairperson, Finance, Contract Management, and designated committee roles, establishing a clear governance structure and improving operational efficiency and accountability.

- **Digitalization of Employee Welfare Administration:**

Continued promoting the digitalization of employee welfare administration, including birthday gift payments, Labor Day employee lists, and welfare subsidy applications such as department gatherings and festival subsidies. Electronic forms and testing mechanisms were developed in collaboration with the Information Department to gradually replace paper-based processes and improve administrative efficiency and transparency.

- **Employee Care:**

Organized regular festival gift distributions, including Mother's Day, Dragon Boat Festival, Mid-Autumn Festival, National Day, Shopping Festival, Christmas, and Lunar New Year celebrations. Souvenirs featuring the Group's new logo were also produced to strengthen employees' sense of belonging.

- **Program Enhancement:**

Established a voting mechanism for selecting festival gifts and subsidy programs. Welfare items and subsidy amounts were adjusted based on employee feedback, enhancing fairness and employee participation. Distribution records and control procedures, including gift receipt acknowledgements, were also strengthened.

- **Budget Management:**

Conducted annual budget planning based on salary contributions, revenue contributions, and interest income. Welfare expenditure standards were established for continuing education subsidies, birthday gifts, and departmental gatherings to ensure reasonable resource allocation and expenditure control.

- **Circular Welfare:**

Regularly distributed e-vouchers funded through the recycling and resale of construction scrap materials from project sites. Forty percent of the proceeds were allocated to the Employee Welfare Committee and returned to employees through e-vouchers, creating a win-win outcome for both resource circularity and employee welfare.

3.1 Human Resources Management

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: **Staying True to
Our Original Aspiration**

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

3.1.4 Human Rights and Communication

GRI 2-23

GRI 2-24

GRI 401-3

GRI 406-1

GRI 408-1

⚡ Human Rights Policy

HDRE is committed to conducting its business in accordance with the Universal Declaration of Human Rights, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the laws and regulations of the locations where it operates. Based on the principles of protection, respect, and remedy, the Company establishes and updates its Human Rights Policy and takes actions aligned with the Responsible Business Alliance (RBA) Code of Conduct, demonstrating its commitment to human rights. This policy applies to HDRE and all related enterprises and subsidiaries, covering its direct operations and extending to value chain stakeholders, including employees, customers, suppliers, business partners, and joint ventures. The Company has also established a Supplier Code of Conduct and requires all partners to comply with it.

⚡ Diversity and Inclusion in the Workplace

HDRE complies with local laws and cultural practices in its operating locations and follows internationally recognized human rights standards. The Company does not tolerate discrimination or differential treatment based on race, social status, language, beliefs, religion, political affiliation, place of origin, gender, sexual orientation, age, marital status, appearance, disability, or any other status.

HDRE values diversity and makes employment decisions based primarily on job requirements, professional capabilities, and development potential. In 2025, the Company employed 3 Indigenous employees, 1 employee with disabilities, and 1 foreign employee. HDRE actively supports employees from diverse backgrounds and with different employment needs and will continue fostering an inclusive workplace to promote workforce diversity. The Company regularly reviews employee competencies and optimizes talent development to support balanced employee growth. In addition, HDRE redesigns job responsibilities based on employees' professional backgrounds, ensuring that employees can grow together with the Company and continue developing their capabilities.

Human Rights Item	Policy Commitment	Specific Measures
Non-discrimination Principle	Ensure equal treatment for all employees and eliminate all forms of discrimination.	•Equal Recruitment: Do not discriminate in recruitment, promotion, rewards, training opportunities, work arrangements, wages, benefits, discipline, dismissal, or retirement based on race, color, age, gender, sexual orientation, ethnicity, disability, religion, political affiliation, union membership, nationality, or marital status. •Gender Protection: Do not require pregnancy testing or discriminate against pregnant workers unless required by local laws or regulations. •Testing Restrictions: Do not require workers or applicants to undergo discriminatory drug testing unless required by law or necessary to ensure workplace safety.

3.1 Human Resources Management

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: **Staying True to
Our Original Aspiration**

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Human Rights Item	Policy Commitment	Specific Measures
Respect for Voluntary Labor	Protect workers' right to freely choose work and prohibit forced labor and child labor.	•Freedom to Leave: Workers may freely leave their positions or terminate employment through prior notice. The Company shall not require workers to surrender government-issued identification documents, passports, or work permits as a condition of employment. •No Fees: Employees shall not be required to pay recruitment fees. •Child Labor Protection: Do not employ children under the age of 15. Employees under the age of 18 may not work night shifts or overtime.
Freedom of Association and Collective Bargaining	Respect workers' rights to organize and engage in collective bargaining.	•Association Rights: Workers have the right to freedom of association, to form and join labor organizations, seek representation, and engage in collective bargaining. •Recruitment Protection: Do not discriminate against workers based on union membership or make union membership a condition of employment. •Activity Protection: Do not dismiss or discriminate against workers for participating in lawful union activities.
Compliance with Labor Standards	Strictly comply with labor laws at operating locations and provide statutory rights protection.	•Individual Labor Relations: Protect labor rights in accordance with the Labor Standards Act, Labor Pension Act, and Gender Equality in Employment Act. •Collective Labor Relations: Protect collective labor rights in accordance with the Labor Union Act, Act for Settlement of Labor-Management Disputes, and Collective Agreement Act. •Occupational Safety Protection: Comply with the Occupational Safety and Health Act, Labor Inspection Act, and Act for Protection of Workers of Occupational Accidents to ensure workplace safety and health. •Salary and Welfare Protection: Provide statutory wages and benefits, pay overtime in accordance with regulations, and provide salary statements before monthly payroll distribution.

3.1 Human Resources Management

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

Kindness: Staying True to Our Original Aspiration

Energy: Gathering Kindness into Light

Sharing: Creating a Better World Together

Innovation: Turning Possibilities into Momentum

Human Rights Item	Policy Commitment	Specific Measures
Prohibition of Harsh Treatment and Harassment	Create a friendly workplace with zero bullying and zero harassment.	• Comprehensive Prohibition: Strictly prohibit verbal violence, sexual harassment, physical violence, and psychological or mental abuse. • Scope Covered: Includes harassment, corporal punishment, mental coercion, physical coercion, verbal abuse, and other improper or unlawful conduct. • Zero-Tolerance Policy: Adopt zero tolerance toward any form of workplace violence or harassment.

⚡ Promoting Gender Equality

HDRE's Human Rights Policy commits to ensuring that employees are not subject to differential treatment in promotion, compensation, or workplace conduct based on gender or sexual orientation. The Company is dedicated to providing equal opportunities for employees of all genders to realize their full potential. In 2025, female employees accounted for 48% of HDRE's total workforce, while women represented 41% of middle and senior management positions. The Board currently consists of 7 directors, including 1 female director. In accordance with the Company's Board Diversity Policy, HDRE aims to increase the number of female directors to 2, representing approximately 28% of the Board, and plans to appoint 1 additional female director in the next Board election to further strengthen gender diversity and equality at the Board level.

⚡ Promoting Maternity Care in the Workplace

To foster a family-friendly workplace and help employees balance work and family responsibilities, HDRE provides dedicated lactation rooms equipped with chairs, tables, curtains, power outlets, breast-milk storage refrigerators, hand soap, covered waste bins, telephones, and lockers. The Company also offers comprehensive parental leave programs, including maternity leave, paternity leave, family care leave, and prenatal leave. In 2025, HDRE conducted 15 maternity health protection assessments, including:

- **Hazard Assessment:** All cases were classified as Level 1 management, allowing employees to remain in their original positions without job reassignment.
- **Health Guidance:** Provided guidance on pregnancy care, including communicable disease prevention, prevention of varicose veins, exercise recommendations, and explanations of health examination results.
- **Abnormality Follow-up:** Employees with abnormal health examination results during pregnancy received health education, follow-up recommendations, and guidance to attend regular prenatal checkups in accordance with medical advice.
- **Childcare Consultation:** Provided guidance on infant complementary feeding and consultation on childhood vaccinations.

⚡ 2025 Parental Leave Return-to-work and Retention Rates GRI 401-3

Leave Type	Metric	Male	Female
Return-to-work Rate	Employees entitled to return from parental leave in 2025	3	4
	Employees who returned to work after parental leave in 2025	1	4
	Return-to-work Rate	33 %	100 %
Retention Rate	Employees who returned to work in 2024	0	7
	Employees remaining employed one year after returning to work in 2024	0	6
	Retention Rate	0 %	86 %

3.1 Human Resources Management

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Employee Feedback Mechanisms

⚡ Establishment of Labor-Management Communication Mechanisms

HDRE is committed to transparent and open labor-management relations and the establishment of communication channels, fully protecting employee rights and providing diverse workplace communication and grievance channels. HDRE handles grievance cases with prudence and confidentiality and adheres to the principle of timely resolution. For all cases, relevant response measures are adopted to minimize impacts on both labor and management. Communication channels include regular labor-management meetings, Employee Welfare Committee meetings, labor representative forums, and employee feedback mailboxes to maintain harmonious labor-management relations and ensure equality and fairness in worker participation.

⚡ 2025 Labor-Management Meeting Results

In 2025, HDRE held four labor-management meetings in Taipei and four in Taichung, totaling eight meetings. The meetings discussed employee rights protection, welfare policies, and prevention of unlawful infringement. They reached resolutions on basic salary adjustments, planning for the following year's office calendar, and calendar changes, effectively promoting communication and coordination between labor and management. No material labor-management disputes occurred in 2025.



⚡ Annual Performance Appraisal Mechanism

HDRE currently gathers employee opinions through the annual performance appraisal mechanism. In 2025, the percentage of employees subject to appraisal reached 100%. Through this process, HDRE gathered employee feedback on compensation and benefits, talent recruitment, education and training, cross-department communication and other areas.

⚡ Employee Satisfaction Survey Planning

To more comprehensively understand employee job satisfaction, the Company originally planned to conduct an employee satisfaction survey in 2025. However, due to the Company's rapid expansion in recent years, opportunities for employees to interact with the Chairman and President decreased. Therefore, HDRE instead held the "Yi Shi Tea Room" activity, enabling the President to speak with employees closely, better understand their true thoughts, and convey employee opinions after the activity to senior management meetings for discussion and response.

HDRE remains committed to its original plan to conduct employee satisfaction surveys. The Company expects to begin conducting employee satisfaction surveys in 2026 to collect employee opinions in a more systematic manner and continuously improve the work environment and employee well-being.

⚡ Supervisor Training

HDRE continues to promote supervisor training courses to strengthen supervisors' management competencies and organizational management capabilities. The supervisor training conducted in 2025 covered team goal setting, labor management knowledge, financial thinking application and business risk management, helping supervisors enhance leadership, decision-making capability and risk awareness, and thereby building a stable management team with sustainable development capabilities.

3.1 Human Resources Management

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

Kindness: Staying True to Our Original Aspiration

Energy: Gathering Kindness into Light

Sharing: Creating a Better World Together

Innovation: Turning Possibilities into Momentum

⚡ Employee Communication Channels and Policies

Communication Channel	Target Audience	Communication Outcomes				
		Team Cohesion	Diverse Learning	Internal Business Discussions	Strategy Formulation and Execution	Professional Development
Education and Training	All employees	●	●			●
New Employee Appraisal	New employees	●		●		●
Performance Appraisal	All employees	●		●		●
Labor-Management Meetings	Labor and management representatives, all employees	●				
Health Seminars	All employees		●			
Employee Recharge Day	All employees	●	●			
Employee Travel	All employees	●				
Year-end Party	All employees	●				
Senior Management Meetings	Senior executives	●		●	●	
Department Meetings	All employees	●		●	●	
HDRE Academy	All employees	●	●			●
IT/GA/HR Official LINE	All employees	●				
Yi Shi Tea Room	All employees	●			●	

3.1 Human Resources Management

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Workplace Violence and Sexual Harassment Grievances GRI 406-1

⚡ Prevention Policies and Measures

HDRE is committed to implementing the concept of respect for human rights. In addition to formulating a Human Rights Policy, the Company incorporates equality, anti-discrimination, and communication mechanisms into its employee management procedures and conducts regular education and training. HDRE is committed to maintaining a workplace free from bullying and harassment. Sexual harassment prevention is incorporated into new employee training programs, and annual training is provided for both new and existing employees. The Company also communicates the definition, types, and grievance channels for sexual harassment through meetings and emails on a regular basis. Employees may file grievances through a dedicated hotline or email mailbox. Annual statistics on sexual harassment and grievance cases are compiled for monitoring and follow-up purposes.

⚡ **2025 Results:** In 2025, there was one grievance case, but it was found unsubstantiated after investigation.

⚡ Grievance Channels and Protection Measures

Grievance Channels	Grievance Contact Methods	Grievance Protection Measures
• Internal Employees: HR mailbox or employee grievance hotline (anonymous reporting available) • External Stakeholders: Telephone, mailing address, or email	• Human Resources Department: +886-4-2255-8858 ext.301 • Audit Unit: +886-4-2255-8858 • Email: hd.salary@hdrenewables.com	• Maintain confidentiality of the complainant's identity and case details. • Protect personal information and privacy in accordance with applicable regulations. • Ensure protection against retaliation or unfair treatment.

3.2 Talent Development

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

3.2.1 Learning Development and Career Support GRI 404-1 GRI 404-3

HDRE is committed to building a comprehensive talent development system and uses diverse learning resources to enhance employees' professional capabilities and awareness of autonomous learning. Based on the needs of each department and individual performance requirements, HDRE develops systematic training roadmaps to strengthen employees' professional knowledge and work effectiveness, promote cross-department collaboration, and cultivate green energy professionals with both theoretical knowledge and practical capabilities. In 2025, total investment in education and training reached NT\$1,109,950. A total of 369 internal and external training courses were conducted, with cumulative training participation reaching 2,206 participants.

⚡ Innovation in the Education and Training System

Starting in 2025, the Human Resources Department proactively identified the professional skill needs of each department and transformed the Company's talent development approach into a systematic mechanism:

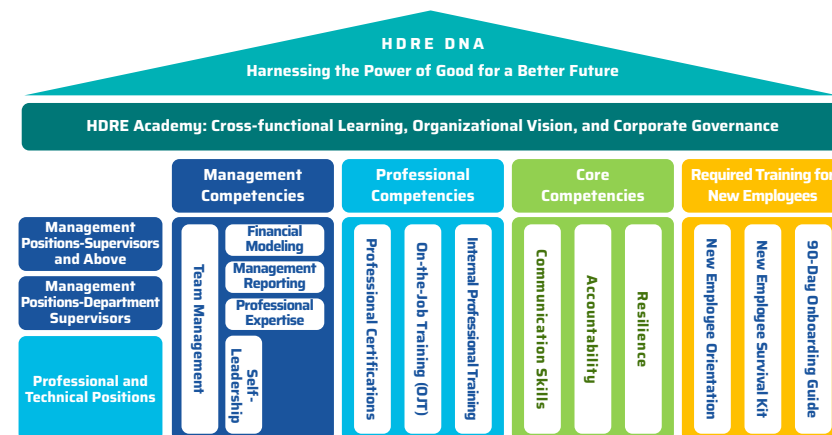
- **Competency map development:** Distinguish core competencies, professional competencies and management competencies, with professional competency training as the main focus.
- **New employee training process:** Conduct new employee education and training every two months and establish a complete assessment process.
- **Reclassification of grades and ranks:** Implement corresponding human capital management and talent development strategies.
- **Digital management:** Introduce systematic training management to ensure that targets are aligned with organizational strategy.

HDRE has also established an internal digital learning platform, HDRE Academy. Initially, the platform was used only to remind employees of required and elective courses. Later, the Human Resources Department and the Information Department cooperated to establish courses for three different competency categories on the platform and uploaded recorded courses, allowing employees to repeatedly learn through the platform and build diverse knowledge. In the future, HDRE hopes to develop HDRE Academy toward a library and course knowledge base, promote digital learning, connect learning with employee competency development, and plan to add soft-skill courses to support the learning development of every HDRE employee.

Comprehensive Education and Training System GRI 404-1

To ensure the completeness of employee training, The Company introduced Department Job Descriptions. Unit supervisors or designated senior employees conduct related training to ensure completeness and professionalism, effectively improving human resource utilization, development and suitability assessment. In response to Group growth, HDRE holds supervisor training courses each year to enhance management competencies. HDRE encourages employees to engage in diverse learning activities based on the Company's development direction, organizational needs and individual performance requirements.

⚡ Employee Learning and Development Map



3.2 Talent Development

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

⚡ Training Framework

HDRE has built a complete hierarchical training system and upholds the concept of “Learning by Doing.” Through experiential activities, case studies, group discussions, video learning and other diverse methods, HDRE provides rich learning experiences. The training framework covers four major areas: required courses for new employees, core competencies, professional competencies and management competencies. It also establishes diverse learning channels to ensure continuous employee learning, growth and career development, while gradually cultivating sustainability-related knowledge.

⚡ 2025 Training Results

- **Investment amount:** NT\$1,109,950.
- **Total number of courses:** 369 courses, including 327 internal courses and 42 external courses.
- **Total training participation:** 2,206 participants, including 2,151 internal training participants and 55 external training participants.



⚡ Internal Training Course Statistics: 327 Courses, 2,151 Participants

Training Category	Training Purpose	Courses	Participants	Main Course Content
General Employees - Mandatory	Professional Competencies	67	714	• CPR, AED, and Heimlich Maneuver Training • ISO 9001, ISO 14001, and ISO 45001 Internal Auditor Training • ISO 50001 Energy Management System Internal Auditor Training and Certification Course • Goal Setting and Performance Management • Code of Ethical Corporate Management • Occupational Safety and Health Training • Prevention of Workplace Sexual Harassment and Other Unlawful Infringement
General Employees - Elective	Professional Competencies	71	130	• Hazardous Chemical Safety Training • Contractor Management Training • Special Operations Safety and Health Training

3.2 Talent Development

Sustainable Communication,
Dialogue and Engagement

Sustainability: A Commitment
from Within and Beyond

Kindness: **Staying True to
Our Original Aspiration**

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

Training Category	Training Purpose	Courses	Participants	Main Course Content
General Employees - Elective	Core Competencies	14	294	•“Lung Protection” Seminar: Environmental and Smoking-related Health Risks •Patient Right to Autonomy Act Lecture •Information Systems and Software Application Courses •Health Management and Exercise Seminar •Parenting and Family Communication
	Professional Competencies	3	344	•Solar PV Industry Trend Sharing •Department Team-Building Training •Unlocking the Comprehensive Value of Energy Storage
New Employees - Mandatory	Required Training for New Employees	167	449	•Accident Investigation and Corrective/Preventive Management •Health Management Awareness Course •New Employee Education and Training (Including Safety and Health Training)
Management - Mandatory	Management Competencies	4	199	•2025 Supervisor Alignment Workshop •Labor and Employment Law Essentials for Supervisors •Super Numeracy: Financial Thinking Short Talk
Management - Elective	Management Competencies	1	21	•A New-generation Workplace Culture for Psychological Safety

3.2 Talent Development

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

⚡ External Training Course Statistics: 42 Courses, 55 Participants

Training Category	Training Purpose	Courses	Participants	Main Course Content
General Employees - Elective	Professional Competencies	21	29	•Corporate Governance and Legal Compliance Courses •Environmental Sustainability and Energy Management •Professional Competencies and Operational Capabilities •Digital Transformation and Data Applications •Sustainable Talent and Organizational Development
	Professional Competencies	21	26	•Occupational Safety and Health and Operational Safety-related Courses •Corporate Governance, Financial Accounting, and Securities Law Compliance •Internal Audit and Risk Management •Professional and Regulatory Certification Courses

⚡ Employee Training Hours Statistics GRI 404-1

In 2025, total investment in education and training reached NT\$1,109,950. HDRE significantly increased training hours for new employee and professional development programs and invested resources in ESG-related training, including ISO 14001 Environmental Management System training, employee welfare and talent sustainability, renewable energy, and occupational safety and health. HDRE continues to provide employees with the resources needed to strengthen their skills and professional development. Cumulative education and training reached 2,206 participants and 5,587 training hours.

Category	Male		Female		Total		
	Participants	Training Hours	Participants	Training Hours	Participants	Training Hours	Average Hours per Participant
General Employees	477	1,157	774	1,636	1,251	2,793	2.2
Middle Managers	383	1,103	354	948.5	737	2,051.5	2.8
Senior Managers	149	519.5	69	222.5	218	742	3.4



Note: Senior Managers refer to employees at Grades 8-13; Middle Managers refer to employees at Grades 4-7; General Employees refer to all employees other than Middle Managers and Senior Managers.

3.2 Talent Development

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Performance Management and Compensation System

GRI 404-3

The Company has established a systematic performance management framework. Through an integrated mechanism linking target setting, assessment and performance, HDRE achieves the dual objectives of talent motivation and organizational development. HDRE is committed to attracting and retaining top talent in the green energy industry, encouraging employees to create outstanding sustainability performance, establishing a competitive compensation structure, and strengthening long-term human capital through incentive systems.

⚡ Target-driven Performance Management System

The Company distinguishes supervisors and employees by job level, establishes clear performance targets and conducts systematic management to ensure close alignment between individual goals and the organization's sustainable development strategy. Through regular review and adjustment mechanisms, HDRE promotes continuous employee growth and improves overall organizational effectiveness.

⚡ Assessment Mechanism

The Company's performance assessment scope for new employees and current employees covers work knowledge, work skills, work capability, development potential and management-related performance.

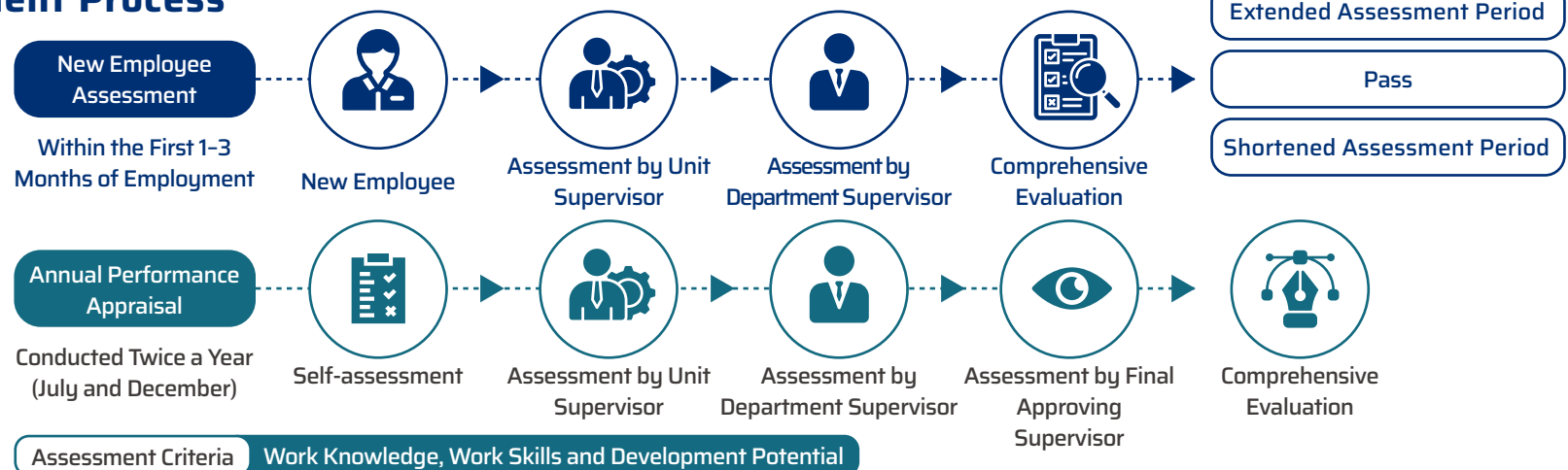
• New Employee Assessment System

Professional assessments are conducted within the first one to three months of employment. Through a multi-level evaluation process, including assessments by unit supervisors, department supervisors, and a comprehensive review, the results determine whether employees pass the assessment, require an extended assessment period, or qualify for a shortened assessment period. This mechanism helps new employees integrate quickly and meet professional requirements.

• Annual Performance Appraisal System

Performance appraisals for existing employees are conducted twice a year, in July and December. The appraisal process includes multiple evaluation levels, including self-assessment, unit supervisor assessment, department supervisor assessment, and final assessment by the highest-level approving supervisor, ensuring objectivity and fairness. Results of the annual performance appraisal serve as the basis for salary adjustments, promotions, year-end bonuses, and employee remuneration.

• Assessment Process



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⚡ 2025 Performance Appraisal Statistics

Category	Male		Female		Total	Percentage (%)
	Employees Assessed	Percentage (%)	Employees Assessed	Percentage (%)		
General Employees	106	26.50 %	124	31.00 %	230	57.50 %
Middle Managers	76	19.00 %	59	14.75 %	135	33.75 %
Senior Managers	25	6.25 %	10	2.50 %	35	8.75 %
Total	207	51.75 %	193	48.25 %	400	100 %



Note 1: Senior Managers refer to employees at Grades 8-13; Middle Managers refer to employees at Grades 4-7; General Employees refer to all employees other than Middle Managers and Senior Managers.

Note 2: Appraisal Rate = Number of employees assessed as of December 31, 2025 ÷ Total number of employees in service as of December 31, 2025.

⚡ Integration of Performance Linkage and Compensation Incentives

The Company has established a fair and transparent performance evaluation mechanism to improve work effectiveness and strengthen talent retention. Through systematic performance management, HDRE organically links individual performance with career development opportunities, salary adjustments and incentive systems, creating an organizational culture that motivates employees to continue improving. In 2025, compensation system innovations included digitalizing compensation processing procedures, formulating remuneration procedures for director-level managers and employee compensation procedures, and establishing a more competitive and equitable compensation system.

⚡ Future Outlook and Continuous Improvement

HDRE is committed to becoming a leader in talent development in the green energy industry. By strengthening industry-academia collaboration, the Company creates learning opportunities for young talent and supports career development. HDRE will continue to attract outstanding talent while expanding sustainability-related training on topics such as carbon management and the circular economy to cultivate green energy professionals with both technical expertise and sustainability awareness.

To support digital transformation, HDRE will further develop its digital learning platform, integrate online and offline learning resources, and establish an internal lecturer development system to systematically transfer organizational knowledge and practical experience. By aligning individual career development with organizational sustainability strategies, HDRE aims to support the long-term growth of both employees and the Company and strengthen its human capital foundation for sustainable development.

3.2 Talent Development

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
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3.2.2 Employee Care and Mental Health

HDRE believes that employee well-being comes not only from benefits, but also from reducing uncertainty about the future. Therefore, the Company supports employees through diversified management practices and support mechanisms, helping them see clear development pathways. This has become an important part of HDRE's approach to employee care and talent retention.

⚡ Based on this philosophy, HDRE plans to implement the following initiatives in 2026:

- **First-year Leave Enhancement:** To reduce work and psychological stress during the onboarding period and help new employees integrate smoothly into the organization, new employees will receive 7 days of leave during their first year of employment, including 4 days of first-year special leave and 3 days of annual leave, exceeding current statutory requirements.
- **Birthday Leave:** HDRE provides birthday leave as an employee benefit to recognize employees' individual value and demonstrate the Company's commitment to people beyond work performance.
- **Hongxin Support Program (EAP):** Through psychological support and counseling resources, HDRE promotes preventive employee care and helps employees cope with work and life pressures.
- **Job Grade and Rank System by Job Category:** HDRE will establish clear grade and rank development pathways for different job categories, helping employees better understand their career progression and future development opportunities while enhancing career transparency and predictability.

⚡ The Hongxin Support Program (EAP) Covers Four Dimensions of Employee Well-being

Physical Well-being Care

- Health Consultation
- Referral Services
- Stress and Sleep Management

Psychological Well-being Balance

- Psychological Counseling
- Mindfulness Guidance
- Emotional Management Workshops

Social Well-being Connection

- Family Relationship Counseling
- Workplace Communication Skills
- Interpersonal Conflict Resolution

Financial Well-being Stability

- Financial Planning Consultation
- Debt Management Advice
- Legal Consultation Referral Services



3.3 Building a Friendly Workplace

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Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
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Innovation: Turning
Possibilities into Momentum

HDRE is committed to creating a safe, healthy and friendly working environment. HDRE believes that a high-quality workplace is not only the foundation of corporate sustainable development, but also a fundamental commitment to employee health and rights. Through comprehensive management systems, professional safety and health organizations, and rigorous audit mechanisms, HDRE continues to enhance the safety and health awareness of all employees and extends this principle to suppliers and contractors, jointly practicing a workplace safety culture.

⚡ Material Topic: Occupational Health and Safety GRI 3-3

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

Establish a zero-accident workplace, strengthen hazard prevention, promote employee health, and enhance contractors' occupational safety and health management capabilities.

Negative Impacts (Risks)

Inadequate occupational health and safety management may adversely affect employee health, corporate image, and stakeholder confidence.

Commitments and Results

- **Strengthen Risk Management:** Establish a zero-accident workplace, strengthen hazard prevention, and promote employee health.
- **Promote Employee Well-being:** Support employees' physical and mental health and continuously manage health risks.
- **Enhance Contractor Management:** Continue conducting contractor audits and counseling, with contractor risk evaluation and management planned for 2026.
- **Optimize Management Systems:** Promote digital management systems.
- **Demonstrate Performance:** Publicly disclose occupational health and safety performance and apply for relevant government awards.

Goals

Short-Term Goals (1-2 years)

- **Expand Risk Control:** Complete JHA risk assessments before all construction activities and implement annual environmental, safety, and health KPIs, with all indicators achieving at least 95% of the previous year's performance. Maintain 720,000 injury-free working hours.
- **Promote Employee Health:** Increase implementation of employee health activities and establish an Employee Assistance Program (EAP) to strengthen physical and mental health management.
- **System Optimization:** Support subsidiaries in establishing occupational health and safety management systems and progressively obtain relevant certifications.

Negative Impact Prevention Measures or Remedial Procedure

- Enhance contractors' occupational health and safety management capabilities through contractor audit and counseling programs.
- Implement environmental, safety, and health management initiatives and conduct regular independent audits each month.
- Conduct emergency response drills to reduce risk impacts and organize office and site emergency exercises.
- Extend environmental management systems to construction sites and ensure 100% compliance with management system requirements at solar and energy storage sites.
- Strengthen contractor management, including emergency response mechanisms and pre-work coordination meetings.
- Reduce impacts on construction teams and government agencies by proactively conducting third-party observation and monitoring to ensure legal compliance.

Medium- to Long-Term Goals (3-5 years)

- **Digital Management:** Establish an internal occupational health and safety management platform in line with digital transformation plans.
- **System Development:** Support subsidiaries in introducing occupational health and safety management systems, with completion of system assessments targeted for 2027 and further certification planned in the future.
- **Contractor Counseling:** Continue contractor occupational health and safety audits and guidance activities.
- **Safety Culture:** Build a strong occupational health and safety culture and organize related awareness activities.

3.3 Building a Friendly Workplace

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Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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2025 Key Achievements

- **Contractor Audits and Counseling:** Completed occupational health and safety audits and guidance for 5 contractors.
- **Environmental, Safety and Health Investment:** Total environmental, safety and health management expenditure reached NT\$2,693,300, representing an increase of NT\$445,200 from 2024.
- **Emergency Response Optimization:** Conducted 9 emergency response drills with 567 participant attendances.
- **Contractor Management:** Held 18 pre-construction coordination meetings and 24 monthly contractor coordination meetings, covering 61,737 participant attendances.
- **Implementation of Management Procedures:** Implemented various environmental, safety and health management procedures, including employee participation initiatives, to support continuous improvement.

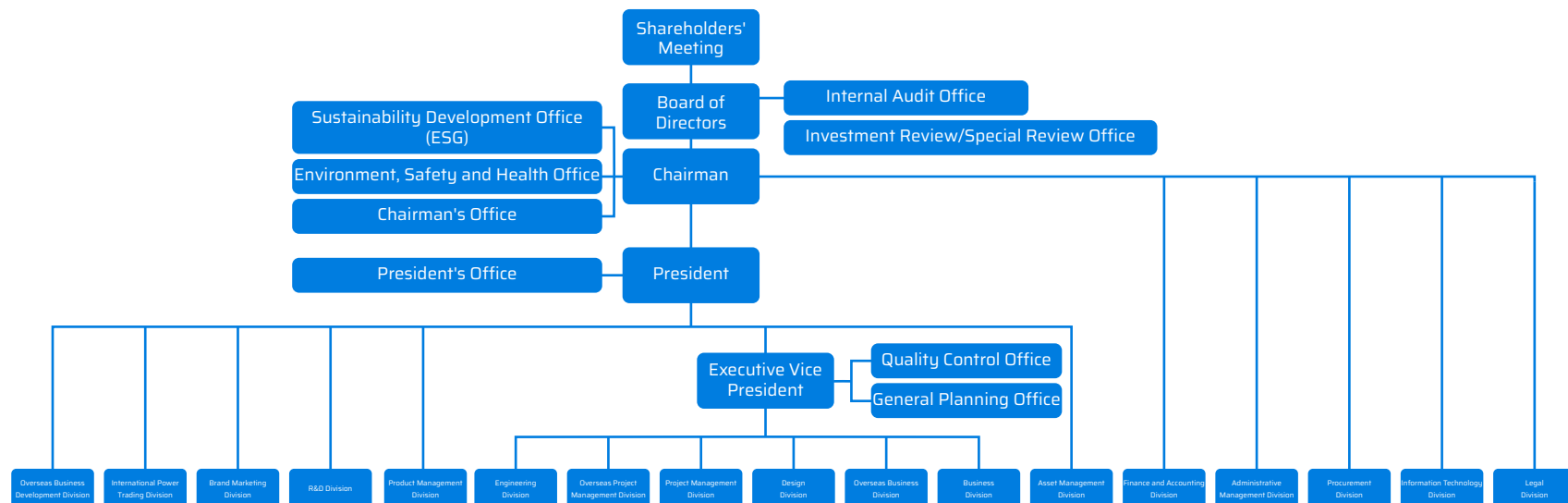
Goals

Short- and Medium-Term Goals and 2025 Progress

- JHA risk assessments were completed and approved before construction activities. HDRE maintained 720,000 injury-free working hours.
- Employee wellness program “Love Walking, Love Life” recorded 104,944.46 km of walking distance, equivalent to approximately 483.37 laps around Taiwan.
- Completed the implementation of subsidiary health and safety management systems and established an internal occupational health and safety management platform in accordance with the Company's budget and planning roadmap.

3.3.1 Occupational Safety and Health Management Measures GRI 403-1 GRI 403-4

HDRE's occupational safety and health management is directly supervised by the Chairman. The EHS Office is under the Chairman's Office, and EHS implementation matters are reported to the Chairman regularly to ensure that occupational safety and health policies receive full support and resources from the highest level of management.



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⚡ Occupational Safety and Health Committee GRI 403-4

Item	Content
Organizational Level	Functional committee under the Board of Directors.
Committee Composition	Based on 2025 Q4, the committee had 22 members, including 7 labor representatives (33%) and 15 management representatives (67%).
Meeting Frequency	Held quarterly. Four meetings were held in 2025.
Main Responsibilities	• Promote the occupational safety and health management system and review safety and health audit matters. • Review occupational safety and health improvement proposals. • Review work environment monitoring, health management, occupational disease prevention, occupational accident investigations, and other occupational safety and health management matters.
Decision-making Authority	Has the authority to formulate occupational safety and health policies, allocate budgets, and approve improvement plans.
Worker Protection	• Establish grievance mechanisms to protect workers from disciplinary action. • Ensure labor representative participation in decision-making processes. • Provide diverse communication channels.
Directly Managed Units	Overseas Business Development Division, International Power Trading Division, Brand Marketing Division, R&D Division, Product Management Division, Engineering Division, Overseas Project Management Division, Project Management Division, Design Division, Overseas Business Division, Business Division, Asset Management Division, Finance and Accounting Division, Administrative Management Division, Procurement Division, Information Technology Division, and Legal Division

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⚡ ISO Management System Certification GRI 403-8

HDRE introduced three management systems in 2023, including ISO 14001 Environmental Management System, ISO 45001 Occupational Health and Safety Management System, and ISO 9001 Quality Management System, and obtained third-party certification. These management systems cover all employees and non-employee workers whose work and/or workplaces are controlled by the organization. In addition, in line with the Company's renewable energy business development and energy-saving and carbon reduction goals, HDRE implemented the ISO 50001 Energy Management System in Q3 2025 and obtained third-party certification in Q4 2025. Going forward, HDRE will continue to systematically manage energy efficiency and improve energy performance.

Item	ISO 14001	ISO 45001
Certification Date	August 2025	August 2025
Valid Until	2026-11-27	2027-09-05
Coverage	All operating locations and project sites	All operating locations and project sites
Certified Scope	Northern, Central, and Southern operating locations; Chia-Teng Solar Power Plant; and Pingtung Energy Storage Project Site	Northern, Central, and Southern operating locations; Chia-Teng Solar Power Plant; and Pingtung Energy Storage Project Site
Key Benefits	Systematic Environmental Management	Environmental Risk Identification and Control

Item	ISO 9001	ISO 50001
Certification Date	August 2025	December 2025
Valid Until	2027-08-12	2028-12-24
Coverage	All operating locations and project sites	All office operating locations
Certified Scope	Northern, Central, and Southern operating locations; Chia-Teng Solar Power Plant; and Pingtung Energy Storage Project Site	Northern, Central, and Southern office operating locations
Key Benefits	Systematic Quality Management	Systematic Energy Management

3.3 Building a Friendly Workplace

⚡ Worker Coverage under Management Systems GRI 403-8

Worker Type	2025 Coverage	Internal Audit	External Certification
Employees	100 % (400 employees)	100 %	100 %
Non-employee Workers	100 % (53 contractors)	100 %	100 %
Exclusions	No workers were excluded.		

⚡ Introduction of EHS Digital Management Platform

To integrate management processes and accelerate EHS communication, HDRE evaluated the introduction of a document collaboration and control platform in August 2024. The platform serves as the digital foundation for the Company's three major management systems and supports systematic document control for ISO documentation, departmental documents, and education and training databases, including professional certifications.

EHS Document and Certification Management System	Expected Benefits	Current Progress
	• Improved Efficiency: Enhance document control quality and reduce document management costs. • Strengthened Control: Effectively manage compliance and EHS implementation performance, including ISO management systems and results. • Enhanced Communication: Accelerate the delivery of relevant information and ensure proper internal implementation. • Improved Collaboration: Promote cross-departmental collaboration and support organizational knowledge sharing. • Knowledge Transfer: Facilitate systematic knowledge sharing and the continuous transfer of experience and core competencies.	• Official implementation of the certification management system began in September 2025. • Stellar Energy completed the document management platform template in Q1 2025 and initiated departmental interviews and requirements assessments. Final platform validation and go-live testing were conducted in Q2 2025, with implementation progress in line with the original plan established in 2024.

3.3 Building a Friendly Workplace

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Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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3.3.2 Hazard Identification, Risk Assessment and Incident Investigation GRI 403-2

⚡ Hazard Identification and Risk Assessment Process

HDRE has established a systematic hazard identification and risk assessment process. Based on the ISO 45001 Occupational Health and Safety Management System and related work safety rules, the process covers routine and non-routine assessment procedures and applies hierarchical control strategies to eliminate hazards and minimize risks.

⚡ Risk Assessment System Architecture

Assessment Item	Routine Assessment	Non-routine Assessment
Timing	• Annual assessment: Conducted annually • Periodic review: Conducted annually, prior to changes in operations, and before contractor work begins	• Changes in work procedures • Equipment modifications • After an incident occurs
Scope	• Work locations: Offices, project sites, and warehouses • Work activities: All routine and non-routine activities and circumstances	• Affected areas related to the change • Affected personnel • Newly identified hazards
Quality Assurance Mechanism	• Personnel Responsible: Members of the Quality Risk Management Team shall complete quality risk identification training and conduct risk assessments based on departmental activities or operations to identify critical control points during operations. • Quality Control: Risk events that may affect product quality or customer satisfaction shall be incorporated into risk control measures. • Document Control: Appropriate actions shall be established based on identified risks. Improvement or control plans shall be developed where applicable for ongoing monitoring to strengthen the effectiveness and timeliness of the quality management system.	• Triggered by change management procedures • Evaluated by the project team • Continuous improvement mechanisms activated

3.3 Building a Friendly Workplace

⚡ 2025 Hazard Identification Statistics

In 2025, HDRE completed 370 hazard identifications and established a comprehensive risk assessment matrix. Risks were classified and managed based on likelihood and severity.

Risk Classification	Number of Risks	Control Measures
Level A (Critical Risk)	0	Immediate work stoppage and corrective action
Level B (High Risk)	1	Control in accordance with established procedures and continuous monitoring
Level C (Medium Risk)	312	Appropriate monitoring and measurement; 5 opportunities for improvement identified
Level D (Low Risk)	57	Maintain existing control measures

⚡ Identification and Hierarchical Control of Occupational Hazard Types

After completing 370 hazard identifications in 2025, HDRE identified eight major occupational hazard types for focused control based on risk level, occurrence frequency, and regulatory significance across all working environments.

Work Environment	Major Hazard Type	Risk Level	Hazard Factors	Control Measures
Office Operations	Human Factors Hazards	Level D	• Prolonged computer work causing neck and shoulder pain and visual fatigue • Repetitive motions leading to musculoskeletal disorders • Discomfort caused by prolonged sitting or poor posture	• Ergonomic workstation setup to maintain comfortable posture • Conduct musculoskeletal symptom surveys • Promote regular breaks and stretching exercises
	Psychosocial Risks	Level C	• Excessive work pressure affecting mental health • Workplace misconduct (e.g., bullying and verbal violence) • Work-life imbalance	• Conduct employee surveys regularly • Implement workplace misconduct prevention programs • Provide psychological counseling services

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Work Environment	Major Hazard Type	Risk Level	Hazard Factors	Control Measures
Project Site Operations	Falling Hazards	Level C	- Working at height without proper safety belts - Improper use of unqualified tools and equipment - Inadequate temporary protection measures	- Mandatory use of safety belts - Certification requirements for work at height - Use compliant protective equipment
	Falling Objects	Level C	- Unsecured lifting equipment or inadequate fixation - Improper control of crane operating areas - Insufficient safety measures during material handling	- Install protective nets and hard canopies - Restrict entry and assign supervisors in work zones - Regular inspection of anti-fall measures
	Electrical Hazards	Level D	- Failure to disconnect power during electrical maintenance - Temporary electrical equipment lacking protection - Damaged hand tools and electrical equipment	- Provide insulated protective equipment - Follow energy control procedures - Strengthen inspection and maintenance
	Machinery Hazards	Level C	- Personnel entering machinery operating areas - Improper operation of hand tools - Inadequate inspection of machinery and equipment	- Conduct pre-operation inspections - Restrict unauthorized personnel from entering work areas - Strengthen supervision of coordinated operations
Climate-related Hazards	High- and Low-temperature Risks	Level C	- Heat stress caused by high-temperature summer operations - Heat stroke due to prolonged exposure to sunlight - Cardiovascular diseases induced by low temperatures - Extreme weather affecting operational safety	- Provide rest areas and cooling equipment - Adjust work schedules to avoid peak heat periods - Implement buddy monitoring during work - Establish emergency response procedures
Warehouse / Material Handling Operations	Material Handling Injuries	Level C	- Improper stacking causing collapse - Excessive stacking height resulting in toppling - Musculoskeletal injuries caused by manual handling	- Certification requirements for stacking operations - Follow safe material handling practices - Conduct self-inspections and speed control measures

3.3 Building a Friendly Workplace

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Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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⚡ Major Risk Control Measures

Engineering Contractor Management was identified as a Level B high-risk item during the hazard identification process. HDRE implemented the following control measures:

Control Level	Engineering Controls	Administrative Controls	Personal Protective Equipment (PPE)
Administrative Controls	• Install perimeter guardrails and support structures • Conduct securing inspections for anti-drop safety ropes • Install protective barriers	• Contractor qualification review • Restricted work area access control • Pre-work coordination meetings	• Safety helmets and safety shoes • Safety harnesses • Cut-resistant gloves
Personal Protective Equipment (PPE)	Pre-task inspection before each operation	Monthly certification verification	Daily pre-task confirmation

⚡ Worker Hazard Reporting and Right to Remove Oneself from Danger GRI 403-2

HDRE has established a complete worker hazard reporting process and protects workers from disciplinary action:

Protection Principle	Specific Measures	Implementation Mechanism
Hazard Reporting Protection	Workers who report occupational hazards are protected from disciplinary action.	• Toolbox meetings and hazard communication announcements • Online hazard reporting system • Occupational Safety and Health Committee grievance mechanism
Right to Remove Oneself from Danger	Workers may suspend work when they believe a work environment presents an immediate safety concern.	• Workers may voluntarily leave work situations that could result in immediate danger • Establish reporting mechanisms to prevent adverse treatment against workers who exercise their right to remove themselves from danger • Enhance workers' awareness of their right to remove themselves from danger through education and training
Privacy Protection	Maintain the confidentiality of personal health information.	• Management of health information and health examination reports by qualified healthcare personnel • Information shall not be used as a basis for employment decisions • Compliance with personal data protection requirements
Fair Treatment	Ensure that participation in occupational safety and health activities does not result in adverse treatment.	• Prohibit discrimination against workers participating in safety-related activities • Establish grievance mechanisms • Regularly review the effectiveness of protection measures

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Sustainable
Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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⚡ Incident Investigation and Continuous Improvement Mechanism GRI 403-2

HDRE has established a comprehensive mechanism for incident investigation, follow-up, and corrective and preventive actions.

Investigation Stage	Actions Taken	Timeline Requirement	Improvement Measures	2025 Results
A. Investigation	- Conduct a comprehensive investigation - Identify root causes	Immediately after the incident occurs	The responsible unit shall complete an Incident Investigation Report and Corrective Action Request Form to identify causes related to personnel, equipment, work methods, or the work environment, determine root causes, and develop corresponding improvement measures for review by the EHS Office.	- Major occupational injuries: 0 cases - Investigation report completion rate: 100%
B. Deficiency Tracking	- Notify the responsible unit - Register and track corrective actions	Within 7 working days	After an incident or nonconformity occurs, the EHS Office shall notify the responsible personnel to complete a Corrective Action Request Form. The EHS Office shall register and track corrective actions and notify the responsible unit to implement corrective measures. Monthly summary reports shall be submitted to first-line supervisors to review safety performance and confirm whether major deficiencies exist.	Corrective action tracking: 35 corrective actions were initiated in 2025, of which 3 items remained under follow-up as of March 31, 2026.
C. Corrective and Preventive Actions	- Propose improvement measures - Incorporate into review and verification processes	Within 7 working days	The responsible unit shall analyze causes and propose corrective actions. After approval by the unit supervisor, the results shall be submitted to the EHS Office for registration and tracking. Internal review and verification shall then be conducted.	Corrective and preventive action completion rate: 91% (as of December 31, 2025)
D. Prevention Mechanism	- Systematic prevention - Hierarchical control measures	Ongoing	Based on investigation findings, the responsible unit shall implement controls using the hierarchy of controls principle to reduce risks: Hazard Elimination → Substitution → Engineering Controls → Administrative Controls → Personal Protective Equipment (PPE).	Effectiveness of preventive measures: 100%

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Sustainability: A Commitment
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3.3.3 Occupational Health Services and Promotion GRI 403-3 GRI 403-5 GRI 403-6

⚡ EHS Performance and Targets

In October 2025, HDRE proactively formulated EHS implementation performance and targets, incorporating them into monthly management plan and monthly report review processes. Based on the risk inventory results, HDRE set corresponding performance indicators for four major risk categories to ensure the effectiveness of risk controls. In 2025, all six indicators met targets at 100%, fully reflecting HDRE's strong emphasis on and effective implementation of EHS management.



⚡ EHS Performance Target Assessment

Risk	Indicator	Measurement Method	Frequency	Criterion / Target per Year	Measurement Result	Remarks
Overall Risk Management	Annual Achievement Rate of EHS Targets	Completed items in the annual EHS and quality management plan ÷ total targets	Annually	100 %	100 %	Risk / Opportunity
Management Plan Implementation Risk	Progress Achievement Rate of EHS Management Programs	Programs reaching planned progress ÷ total programs	Quarterly	100 %	Achieved 100% completion of corresponding EHS management programs	Opportunity
Occupational Safety, Health and Environmental Regulatory Risk	Number of EHS Regulatory Violations and Fines	Count fines	Quarterly	No more than 3	0 (100 %)	Risk
Continuous Improvement Mechanism	Improvement Rate of EHS Management Recommendations	Count implemented EHS improvement recommendations	Quarterly	100 %	0 (100 %)	Opportunity
Work Environment Health Risk	Number of Major Occupational Accidents, Excluding Traffic Accidents, and Major Environmental Violations	Number of major occupational accidents and major environmental pollution incidents	Quarterly	No more than 2	0 (100 %)	Risk
Occupational Safety, Health and Environmental Regulatory Risk	Major Public Pollution Complaint Cases	Count public pollution-related complaints submitted to environmental authorities in writing or verbally	Quarterly by Site	No more than 1	0 (100 %)	Risk, Public Pollution Complaint Cases

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Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

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⚡ Occupational Safety and Health Education and Training GRI 403-5

HDRE invests substantial resources in environmental, safety, and health education and training, demonstrating its commitment to employee safety and environmental sustainability. Through systematic training programs, the Company has established a comprehensive EHS management system. In 2025, HDRE conducted 263 internal and external EHS training courses with 1,363 participants. The Company will continue to strengthen training content and practical application to further enhance workplace safety and environmental sustainability. In 2025, HDRE continued improving its occupational safety and health policies and successfully achieved its goal of zero occupational accidents, creating a safer and more sustainable workplace.

Training Category	Course Content	Courses	Participants	Key Benefits
Management System Development and Certification	• Integrated ISO Management System Training: Quality (ISO 9001), Environment (ISO 14001), and Occupational Safety and Health (ISO 45001) • Energy Management System: Foundation Training for ISO 50001 Energy Performance Indicators • Internal Auditor Development: Training of Internal Audit Professionals	7	199	Established a systematic EHS management framework and strengthened continuous improvement mechanisms through international standards, enhancing overall EHS performance.
Basic Occupational Safety and Health Training	• New Employee Safety Training: Building basic safety awareness for new employees • Employee Safety Training: Strengthening occupational safety knowledge through regular training • Hazardous Chemical Management: Enhancing the safe use of hazardous chemicals	78	198	Established a strong safety awareness foundation and enhanced hazard recognition and prevention capabilities, reducing the likelihood of occupational accidents.
Professional Skills and Certification Training	• Special Operations Supervisor Training: Certification training for confined space operations, business operations, and other designated supervisors • Machinery Operation Safety: Forklift, work-at-height equipment, and lifting equipment operation training • Emergency Response Skills Training: Strengthening emergency preparedness and response capabilities	21	84	Enhanced competencies for special operations and high-risk work, ensuring workers possess the qualifications and skills required by regulations and reducing operational risks.
Risk Management and Accident Prevention	• Incident Investigation and Corrective/Preventive Actions: Establishing systematic incident analysis and improvement mechanisms • Contractor Management: Strengthening contractor safety management • Hazard Identification and Self-management: Enhancing hazard identification and risk control capabilities	92	169	Promoted a proactive safety culture through systematic risk identification, assessment, and control, preventing incidents at their source and improving overall safety performance.
Employee Health Promotion and Regulatory Compliance	• Health Promotion Seminars: Topics including disease prevention, nutrition and wellness, and stress management • Emergency Response Skills: Strengthening emergency response and self-rescue capabilities • Prevention of Unlawful Infringement in the Workplace: Ensuring regulatory compliance and maintaining a safe workplace	65	713	Promoted employee physical and mental well-being, complied with regulatory requirements, created a safe and friendly workplace, and improved overall work quality.

3.3 Building a Friendly Workplace

Sustainable
Dialogue and Engagement

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⚡ ISO Key Management System Personnel Development Program

To strengthen each department's understanding and implementation of ISO management systems, HDRE established a seed personnel development program.

Item	Content	Benefits
Number of Seed Personnel	Continued development of management system seed personnel in 2025, with a cumulative total of 50 personnel.	Dedicated personnel are assigned in each department to support management system implementation.
Development Approach	- Conduct management system awareness training before activities are launched. - Provide retraining when seed personnel are newly appointed or replaced. - Ensure personnel possess hazard identification capabilities and maintain consistency in operational practices.	Enhance management system implementation quality and professional capabilities.
Future Plans	- Incorporate high-risk and opportunity-related issues into management programs and introduce the revised ISO 14001 assessment framework in 2026. - Climate change topics were incorporated into management discussions in 2025. - Continue applying the PDCA model and maintaining third-party certification.	- Strengthen management system implementation and climate risk response capabilities. - Complete ISO 14001 recertification by 2027.

Occupational Injury and Illness Prevention GRI 403-9

⚡ 2025 Occupational Injury Performance

HDRE is committed to providing a safe, healthy, and friendly workplace. In 2025, the Company continued strengthening its occupational safety and health policies and successfully achieved zero occupational accidents.

⚡ 2025 Occupational Injury Statistics

To support a zero-accident workplace, HDRE establishes annual occupational safety and health management plans and regulations and regularly reviews their effectiveness. In addition to upgrading digital monitoring systems, the Engineering Department strengthened on-site safety protection measures to further enhance workplace safety. In 2025, the number of recorded occupational injuries was zero. Combined non-disabling working hours for HDRE employees and contractors reached 927,698 hours. In August 2025, HDRE received a Certificate of Non-disabling Working Hours Record issued by the Industrial Safety and Health Association of the R.O.C., achieving the 2024 target of 720,000 non-disabling working hours. HDRE will continue working toward its target of 960,000 non-disabling working hours.



3.3 Building a Friendly Workplace

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Dialogue and Engagement

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Sustainability: A Commitment
from Within and Beyond

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⚡ HDRE 2025 Occupational Injury Statistics

Metric		HDRE Employees	Contractors	Total
Head Office	Lost Workday Cases	0	0	0
	Lost Workdays	0	0	0
	Actual Absence Days	0	0	0
	Occupational Disease Cases	0	0	0
	Fatalities in 2025	0	0	0
	Severe Occupational Injury Cases ¹ (Excluding Fatalities)	0	0	0
	Recorded Occupational Injury Cases in 2025	0	0	0
	Total Working Hours	474,434	453,264	927,698
	Injury Rate (IR) = (Lost Workday Cases ÷ Total Working Hours) × 200,000	0	0	0
	Occupational Disease Rate (ODR) = (Occupational Disease Cases ÷ Total Working Hours) × 200,000	0	0	0
	Lost Day Rate (LDR) = (Lost Workdays ÷ Total Working Hours) × 200,000	0	0	0
	Absentee Rate (AR) = [(1) Sick Leave + (2) Leave Due to Injury] ÷ Total Working Hours × 100%	0	0	0
	Frequency Rate (FR) = (Lost Workday Cases × 10 ⁶) ÷ Total Working Hours	0	0	0
	Severity Rate (SR) = (Lost Workdays × 10 ⁶) ÷ Total Working Hours	0	0	0
	Severe Occupational Injury Rate = (Severe Occupational Injury Cases ÷ Total Working Hours) × 200,000	0	0	0
	Recordable Occupational Injury Rate = (Recorded Occupational Injury Cases in 2025 ÷ Total Working Hours) × 200,000	0	0	0
	Main Type of Occupational Injury	Traffic Accident		

Note 1: Severe Occupational Injury: An occupational injury resulting in failure to recover to the pre-injury condition within six months, excluding fatalities.

Note 2: Total working hours are calculated based on monthly payroll headcount records maintained by the Human Resources Department.

3.3 Building a Friendly Workplace

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
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Energy: Gathering
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3.3.4 Contractor Safety and Health Management GRI 403-7 GRI 414-1 GRI 414-2

⚡ Supplier Social Assessment and Management Mechanism

HDRE has established the Supplier and Contractor Management Procedure and the Contracting and Outsourcing Management Procedure to build a supplier occupational safety and health management system. HDRE sets proactive and specific EHS requirements for contractors and related suppliers to ensure the safety and health of workers in the supply chain.

⚡ EHS Evaluation Process for Contractors and Suppliers



⚡ Contractor and Supplier EHS Management Requirements

Management Stage	Requirements	Qualification Criteria
Management System Certification	• SO 45001 Occupational Health and Safety Management System • ISO 14001 Environmental Management System • Submission of Environmental, Health and Safety Management Plan	• Valid certification obtained • Certification records regularly updated • Management systems remain effective
Personnel Qualification Control	• Completion of occupational safety and health training courses • Professional certifications and skills qualifications • Labor insurance and group insurance coverage	• At least 6 hours of professional training completed • Relevant professional licenses or certifications obtained • 100% insurance coverage documented
Work Safety Control	• Submission of Job Hazard Analysis (JHA) • Special operation work permits • Establishment of emergency response plans	• JHA regularly reviewed and updated • High-risk work permits obtained • Emergency response mechanisms established and verified



Note: JHA: Job Hazard Analysis.

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In 2025, HDRE continued strengthening supply chain EHS management by conducting on-site assessments of partner suppliers and reviewing their environmental, safety, and occupational health performance to ensure compliance with the Company's sustainability and ESG standards. During the year, five suppliers were assessed, representing 9% of the Company's 53 existing suppliers.

To address climate change and extreme weather risks, HDRE conducted high-temperature work inspections at project sites in 2025 and continued promoting high- and low-temperature work prevention measures through contractor communication channels. The Company plans to revise its Heat Hazard Prevention Plan into a High and Low Temperature Hazard Prevention Plan in 2026 Q1, incorporating climate-related risks into its management framework and strengthening occupational health protection for employees and contractors.

Since 2024, HDRE has engaged third-party professional institutions to conduct noise monitoring at newly developed project sites. All monitoring results complied with applicable regulatory standards, ensuring construction impacts on surrounding communities remained within legal limits. HDRE will continue monitoring activities at project sites to minimize construction-related impacts.

Prevention and Mitigation of Negative Occupational Safety and Health Impacts GRI 403-7

Occupational Safety and Health Management in Business Relationships

Through business relationships, HDRE actively prevents and mitigates negative occupational safety and health impacts directly related to its operations, products or services.

Contractor Site Control Mechanism

Control Stage	Measures Implemented	2025 Results	Risk Mitigation Benefits
Site Entry Preparation	- Contractor occupational safety and health training - Joint disaster prevention meetings and announcements - Distribution of work hazard identification materials	- Total training hours completed: 1,770 hours 100% completion of hazard identification education - Hazard identification materials distributed to all workers	- Improved safety awareness - Standardized safety procedures - Enhanced hazard identification capabilities
Operational Process Control	- Daily toolbox meetings - Regular site safety inspections - Annual JHA (Job Hazard Analysis) updates	- Reached 61,737 participant attendances - Zero major occupational injuries 100% completion of JHA updates	- Timely hazard identification - Immediate safety reminders - Systematic risk control
Coordination and Communication Management	- Regular safety coordination meetings - Cross-functional communication mechanism - Clear assignment of on-site responsible personnel	18 coordination meetings held - Multi-department participation and coordination - Clear accountability and role assignment	- Enhanced communication and coordination - Standardized management practices - Improved execution efficiency

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Sustainable
Dialogue and Engagement

Communication,
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⚡ Special Risk Control Programs

Climate Change Health Risk Control

To address potential health risks to workers arising from global warming and extreme weather, HDRE established dedicated prevention measures:

- **Preventive Measures:** Provide rest areas at project sites, drinking water, cooling supplies, and emergency medical kits.
- **Monitoring Mechanisms:** Conduct regular inspections, provide real-time safety communication through construction team groups, and perform third-party verification.
- **Performance:** In 2025, HDRE completed high-temperature risk monitoring at project sites and achieved zero heat exhaustion incidents. Cold-weather prevention measures were also promoted, and ginger tea was provided at project sites. Outdoor low-temperature hazards are scheduled to be incorporated into management and monitoring programs in 2026.

High-risk Operation Safety Control

Strict permit-to-work controls have been established for hot work, confined space work, work at height, and lifting operations:

- **Permit System:** Special operation safety permits and work plan reviews.
- **Site Supervision:** Dedicated supervision, equipment inspections, and work environment assessments.
- **Risk Control:** Pre-work safety confirmation, continuous monitoring, and post-work site restoration.

Supply-chain Social Impact Assessment and Management GRI 414-2

HDRE conducts supplier social impact assessments in accordance with the Supplier and Contractor Management Procedure. All new suppliers are required to complete a Supplier Basic Information Evaluation Form and an EHS Management Questionnaire covering occupational safety and health, environmental management, and labor conditions. Existing suppliers are regularly evaluated to ensure compliance with sustainability requirements.

⚡ Implementation Status of Social Impact Assessment

Assessment Item	2025 Performance	Key Risks Identified	Improvement Measures
Number of Suppliers Subject to Social Impact Assessments	A total of 44 suppliers and contractors completed initial and renewal assessments.	• Occupational safety management • Labor conditions and working hours • Workplace safety environment	• Strengthened training programs • Regular inspection and counseling • Improvement tracking mechanisms
Number of Suppliers Identified with Significant Negative Social Impacts	0 suppliers	• Need to further strengthen safety awareness among some suppliers • Opportunities to enhance environmental protection measures	• Enhanced education and training • Strengthened professional counseling
Percentage of Suppliers Agreeing to Improvement Actions	None. No suppliers required corrective actions during the year.	• Safety protection equipment deployment • Standardization of work procedures	• Coordination meetings • Toolbox meetings
Percentage of Suppliers with Business Relationships Terminated	0% (No cases of business relationship termination)	No significant risks resulting in termination of business relationships were identified.	Continued monitoring and counseling

3.3 Building a Friendly Workplace

Sustainable
Dialogue and Engagement

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Sustainability: A Commitment
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Implementation Results and Continuous Improvement Mechanism GRI 414-2

⚡ Identified Supplier Social Impacts and Improvement Actions

Risk Level	Assessment Criteria	Key Social Impact Issues	Improvement Measures	Control Measures
High Risk	Score < 61 Repeated Non-compliance	- Inadequate workplace safety management - Insufficient labor rights protection - Missing environmental protection measures	- Issue corrective action requests - Provide professional guidance and training - Strengthen on-site assessments	- Corrective actions completed within 7 days - Suspension of business transactions if necessary - Suspension of business transactions if necessary
Medium Risk	Score 61-79 Occasional Deficiencies	- Improper use of protective equipment - Incomplete procedure implementation - Management systems requiring improvement	- Improvement recommendations and guidance - Regular follow-up inspections - Enhanced education and training	- Ongoing monitoring and control - Periodic reassessment
Low Risk	Score ≥ 80 Well-established Management System	- Continuous improvement opportunities - Best practice sharing	- Experience sharing - Recognition and rewards for outstanding performance - Long-term partnership development	- Priority consideration for future cooperation - Strategic partner development

⚡ EHS Management Performance Overview

Management Aspect	Performance Indicator	2025 Results	Future Targets
Education and Training	- Contractor Safety Training Hours - Training Coverage Rate - Mandatory Training Completion Rate	- Total Training Hours: 1,770 hours 100% Coverage Rate 100% Mandatory Training Completion Rate	- Exceed Planned Targets - Establish a Standardized Training System - Strengthen Safety Awareness Culture
Site Management	- Number of Coordination Meetings Held - Job Hazard Analysis (JHA) Submission Rate - Corrective Action Completion Rate	18 Meetings Held 61,737 Participant Attendances 100% JHA Submission Rate 100% Corrective Action Completion Rate	- Achieve Communication and Coordination Objectives - Strengthen Systematic Risk Control - Enhance Timely Corrective Action Tracking
Risk Management	- Major Occupational Injury Cases - Contractor Risk Assessments - Climate-related Health Protection Measures - High-risk Operation Safety Controls	- Zero Major Occupational Injuries - Contractor Risk Assessments Completed - Zero Heat-related Incidents	- Achieve Zero-Accident Goals - Strengthen Contractor Site Management - Enhance Climate Risk Controls - Establish Preventive Mechanisms
Certification Management	- Contractor ISO 45001 Certification Rate - EHS Evaluation Completion Rate - Sustainability Commitment Rate	- Supplier and Contractor Management 100% Completion of Supplier Code of Conduct and Supplier Business Terms & Contractor Commitment Forms	- Incorporate ESG-related topics into Supplier/ Contractor Assessments - Complete Key Supplier Classification Management - Complete Mapping of Key Supplier Categories

3.3 Building a Friendly Workplace

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⚡ Communication Mechanisms and Grievance Handling

Communication Level	Mechanism	Frequency	2025 Results	Handling Process
Daily Communication	• Toolbox Meetings • Site Safety Inspections • Hazard Communication Mechanism	• Daily Execution • Ad Hoc Inspections • Immediate Notification	• Covered 61,737 participant attendances • Timely hazard identification • Immediate safety reminders	• On-site immediate response • Same-day issue reporting • Follow-up verification
Regular Coordination	• Coordination Meetings • Cross-functional Coordinatio • Professional Experience Sharing	• Regular Meetings • Project-Based Coordination • Quarterly Exchange	• 18 Pre-construction Coordination Meetings • 24 Monthly Coordination Meetings • Multi-department participation • Technical experience sharing	• Collection of meeting agenda items • Review of meeting outcomes • Follow-up on meeting resolutions
Grievance Handling	• External: Project Management Department • Internal: Human Resources and EHS Units • Multi-channel Grievance Mechanism	• Immediate Acceptance • Investigation within 3 Days • Continuous Follow-up	• Established a comprehensive handling mechanism • No grievances from external contractors	• Immediate receipt → Investigation within 3 Days → Corrective action within 7 Days → Verification within 14 Days • Immediate receipt → Coordination and communication → Review of improvement actions → Case closure within a maximum of 90 Days

⚡ Future Improvement Directions

HDRE will continue to strengthen supply chain sustainability management through digital tools and enhanced risk early-warning mechanisms. In the short term, the Company will expand supplier site evaluations and strengthen climate risk management. Over the medium to long term, HDRE plans to establish a supply chain carbon footprint tracking mechanism, promote circular economy partnerships, and strengthen human rights due diligence to advance sustainable supply chain development.

In 2025, HDRE conducted on-site guidance visits for five suppliers. Evaluation results and recommendations were provided to the Procurement Department for reference only and did not carry veto authority. HDRE is shifting its supply chain management approach from audits to partnerships, focusing on guidance and capability building rather than score-based evaluations to help suppliers enhance their EHS performance. Going forward, HDRE will continue strengthening collaboration with existing high-risk contractors to further improve EHS performance.

3.3 Building a Friendly Workplace

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
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Sharing: Creating a
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Innovation: Turning
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3.3.5 Health Promotion and Employee Care

GRI 403-1

GRI 403-3

GRI 403-6

GRI 403-8

HDRE believes that employee health is essential to sustainable development. Through health promotion programs, education and training, and medical support services, the Company enhances employee well-being and health management. Health promotion activities and healthcare resources are available to all employees, including interns and part-time personnel, fostering an inclusive and safe workplace.

In 2025, HDRE continued expanding its investment in employee health programs and encouraged participation in health promotion activities and seminars. Health examination items exceeded regulatory requirements, with satisfaction rates reaching 97% for health examination items, 98% for four-cancer screening services, and approximately 99% for administrative arrangements. On-site health service expenses totaled NT\$386,700, including NT\$37,800 in counseling fees, representing a 69.6% increase from the previous year.

HDRE continues to expand health examination subsidies to strengthen health risk prevention and monitoring. Employees, part-time personnel, and interns with at least three months of service by August 2025 were included in the annual health examination program. In addition to cancer blood tests, liver, gallbladder, kidney and heart function tests, ultrasound examinations, and electrocardiograms, 52 participants received influenza vaccinations in 2025. The Company's four major cancer screening programs, including colorectal cancer, oral cancer, Pap smear, and mammography screening, recorded 566 participant attendances.

To promote workplace well-being and corporate social responsibility, HDRE invited supplier partner Shihlin Electric, located in the same office building, to participate in cancer screening activities. A total of 7 participants received mammography screening, while 5 participated in Pap smear and HPV testing. Following health examinations, the on-site health service team, including occupational physicians and nurses, conducted 78 follow-up sessions involving 415 participant attendances, including 409 nurse-care and 6 psychologist-care attendances. The program focused on non-occupational healthcare, supporting employee health management and disease prevention through professional consultation and health education.

To protect employee privacy, HDRE applies strict confidentiality and access-control measures to all health examination reports, personal health data, and medical consultation records. Health information is used solely for professional health follow-up and care. Through these health promotion and employee care initiatives, HDRE implemented its EHS management plan with total expenditures of NT\$2,693,300 in 2025, representing an increase of 19.80% compared with the previous year.

⚡ Health Promotion Results GRI 403-6

Employee Health Examinations	On-site Health Services and Care	Mid- and Senior-age Employee Care and Interviews	AED Training	Health Seminars	Self-health Monitoring	Health Promotion Activities
Subsidized 350 participant attendances, totaling NT\$ 2,355,980	A total of 78 sessions with 384 participant attendances (378 nurse-care attendances and 6 psychologist-care attendances)	48 participant attendances	86 participant attendances	12 sessions with 377 participant attendances	AED devices and blood pressure monitors installed in 8 office areas	Program duration: 90 days, with 247 participant attendances

3.3 Building a Friendly Workplace

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
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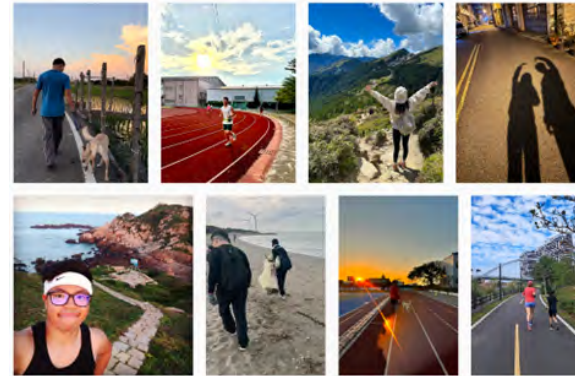
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⚡ Group Walking Challenge: “Encourage with Love, Walk Together”

In 2025, HDRE launched its first “Encourage with Love, Walk Together” walking challenge to promote employee health, work-life balance, and low-carbon lifestyles. Through a fun and engaging format, the Company encouraged employees to stay active and build healthy habits. The 90-day program attracted 222 employees and 25 family members. Participants accumulated a total walking distance of 104,944.46 kilometers, equivalent to walking around Taiwan 111 times or circling the Earth 2.5 times. The estimated cumulative carbon reduction exceeded 24,837 kgCO₂e.

HDRE plans to expand the “Encourage with Love, Walk Together” program in 2026 and continue promoting employee wellness initiatives. In 2026, the Company will also launch the “Green Slim Action” program to further support employee health and work-life balance.



Occupational Health Service System

GRI 403-1

GRI 403-3

⚡ Four Major Health Protection Plans

In accordance with occupational safety and health regulations, HDRE has established four major health protection plans to safeguard employee health and workplace safety.

Musculoskeletal Disorder Prevention Plan

•Implementation:

Annual musculoskeletal symptom surveys for employees with at least one year of service.

•2025 Results:

- Completed surveys for 326 employees.
- Occupational physicians and nurses conducted 23 health consultations related to musculoskeletal discomfort.
- After assessment, 8 employees required ongoing follow-up.
- Following nursing consultations, 2 employees were included in the 2026 health follow-up and care program.

Maternal Health Protection Plan

•Implementation:

Health risk assessments for pregnant and postpartum female employees.

•2025 Results:

- Completed maternal health risk assessments and health guidance for 15 employees.
- Planned evaluation of nursing room facilities at the 3F Hongde Main Office and 6F Hongde Office in 2026.
- Conducted 15 maternal health risk assessments and on-site nursing consultations.

Abnormal Workload-induced Disease Prevention Plan

•Implementation:

Identify high-risk groups through workload assessment surveys and provide on-site health services.

•2025 Results:

- Based on annual workload assessment statistics, a total of 326 employees were surveyed.
- Nursing education and consultations were provided to 48 participant attendances.

Workplace Violence Prevention Plan

•Implementation:

Establish mechanisms to prevent workplace violence and unlawful infringement.

•2025 Results:

- Completed hazard identification and risk assessments for 30 departments.
- 161 supervisor self-assessment forms completed.
- Senior supervisors signed the Statement on the Prevention of Workplace Violence and Unlawful Infringement.

Four Major Health Protection Plans

3.3 Building a Friendly Workplace

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

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⚡ Occupational Health Services and Promotion of a Happy Workplace GRI 403-3 GRI 403-6

HDRE is committed to providing a safe and respectful workplace. The Company promotes diversity, fairness in compensation and promotion opportunities, and equal treatment for all employees. HDRE prohibits discrimination, harassment, or unequal treatment based on ethnicity, gender, sexual orientation, religion, age, political affiliation, place of birth, disability, or other personal characteristics.

Service Category	Service Item	Key Measures	2025 Results
Occupational Health	Workload Assessment	• Workload risk assessments • Nurse and psychologist consultations • Musculoskeletal symptom surveys	• Surveyed 326 employees and identified 48 medium- and high-risk employees • Conducted 78 care sessions involving 384 participant attendances • Completed musculoskeletal surveys for 326 employees
	Occupational Physician Services	• Nurse visits 6 times per month • Occupational physician visits 6 times per year	• Provided health examination report interpretation • Completed follow-up and consultation services, including ergonomic assessments, workload stress management, and maternal health protection
	Maternal Health Protection	• Health risk assessments • Nursing room facilities • Nursing consultations	• Completed 15 maternal health risk assessments • Planned to complete 2 new nursing rooms in 2026 • Provided a mother-friendly nursing environment
	Prevention of Unlawful Infringement	• Hazard identification and risk assessments • Supervisor self-assessment questionnaires • Signing of the Statement on the Prevention of Workplace Violence and Unlawful Infringement	• Completed hazard identification and risk assessments for 30 departments • Completed 161 supervisor self-assessments • Senior supervisors signed the prevention statement
Health Promotion	Health Promotion Seminars	• Health seminars on various topics • Stress management • Nutrition and disease prevention	• Conducted 12 sessions with 377 participant attendances • Enhanced employee health awareness
	Health Examinations	• Annual subsidy of NT\$3,000 per employee • Expanded examination items, including cardiac function and fatty liver screening	• 350 participant attendances completed health examinations • Total subsidy amount: NT\$2,355,980
	AED Emergency Equipment	• AED devices installed in office locations • Emergency response training	• Installed 5 AED devices • Trained 86 participants in emergency response skills
	Self-health Monitoring	• Installation of first-aid kits and blood pressure monitors	• First-aid kits and blood pressure monitors installed in 8 office areas for employee self-monitoring and emergency response
	Group Walking Activity	• Organized walking activities • Promoted employee participation and low-carbon living	• 90-day program with 247 participants • Total walking distance reached 104,944.46 km

3.3 Building a Friendly Workplace

Sustainable Communication, Dialogue and Engagement

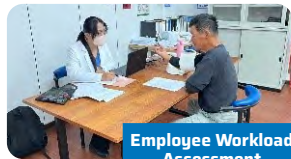
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Employee Workload Assessment



AED Emergency Equipment Installation



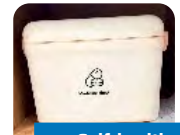
Health Promotion Seminars



Group Walking Activity



Health Examinations



Self-health Monitoring

Occupational Safety and Health Risk Control Mechanism GRI 403-2

⚡ Risk and Opportunity Control Measures

Impact	Health Risk / Opportunity	Control Measures	Actual Performance
High Risk	Occupational Injury Investigation	- Annual reviews of heat-related risk factors prior to the summer season - Continuous implementation of contractor climate hazard communication - Conduct preventive drills and exercises	- No major occupational incidents occurred in 2025, and the target of 720,000 non-disabling working hours was achieved. - Annual heat-related risk factor reviews were completed and incorporated into hazard assessments. - Completed 61,737 participant attendances in hazard communication activities.
	Office Work Environment and Drinking Water Monitoring	- Carbon dioxide and lighting management in office areas (annually) - Drinking water quality and supply monitoring (semi-annually) - Commission qualified contractors to perform inspections and testing	- Monitoring of 7 office locations was completed in 2025, with all results meeting regulatory requirements. - Adequate lighting and comfortable working environments were maintained. - Drinking water quality testing was performed for 10 water dispensers, all of which met regulatory standards.
Medium Risk	Maternal Health Protection	- Incorporated into management program implementation plans - Maternal health risk assessments - Nursing room facilities	- Conducted maternal health consultations for 15 employees. - Completed risk assessments and control measures. - Planned installation of 2 new nursing rooms in 2026.
	Musculoskeletal Disorder Prevention	- Establish management procedures - Conduct musculoskeletal symptom surveys - Provide massage services	- Completed musculoskeletal surveys for 326 employees. - Included follow-up care cases in the 2026 health management program. - Monthly massage services were provided, with 48 sessions and 528 participant attendances in 2025.
	Prevention of Abnormal Workload-induced Diseases	- Conduct workload assessment surveys - Arrange nurse and psychologist consultations - Provide health promotion and counseling resources	- Surveyed 326 employees, with 48 receiving nursing education and consultations. - Assisted employees with stress management and emotional adjustment.
	Prevention of Unlawful Infringement	- Establish management procedures - Sign the Statement on the Prevention of Workplace Violence and Unlawful Infringement - Conduct hazard identification and risk assessments	- Completed risk assessments for 30 departments, with results classified as acceptable risk. - Senior supervisors signed the prevention statement. - Completed 161 supervisor self-assessment questionnaires.
Opportunity	EHS Management System Introduction and Management	- Management system maintenance and continuous improvement - Competence development and supervisory monitoring - Certification and external verification management	- Integrated ISO 45001, ISO 9001, ISO 14001, and ISO 50001 management systems. - EHS-related documentation included 1 manual, 46 procedures, 35 regulations, and 259 forms. - Obtained ISO 45001, ISO 9001, and ISO 14001 certifications in August 2025, and ISO 50001 certification in December 2025.

3.3 Building a Friendly Workplace

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

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⚡ Health and Safety Management System GRI 403-1 GRI 403-8

EHS Management System Certifications

The Company has actively established a comprehensive occupational safety and health management system and obtained four major ISO certifications.

- **ISO 45001 Certification:** Occupational Health and Safety Management System recertification completed in August 2025, valid through September 2027.
- **ISO 9001 Certification:** Quality Management System recertification completed in August 2025, valid through August 2027.
- **ISO 14001 Certification:** Environmental Management System recertification completed in August 2025, valid through November 2026.
- **ISO 50001 Certification:** Energy Management System certification obtained in December 2025, valid through December 2028.

Government Certifications and Awards

- **Outstanding Enterprise Award:** Received the “Outstanding Enterprise Award for the Proactive Disclosure Rate of Occupational Health and Safety Indicators in Corporate Sustainability Reports” in 2025.
- **Participation Certificate:** Participated in the “2025 National Workplace Health and Wellness Promotion Program” and received a participation certificate.
- **Certification of Compliance:** Received certification under the Ministry of Health and Welfare, Health Promotion “Administration's Workplace Health Promotion Self-assessment Program” in 2025.



⚡ Future Outlook and Improvement Plan

HDRE will continue pursuing the goal of a healthy workplace and sustainable operations, deepening employee health promotion and workplace safety management. Going forward, HDRE will uphold the principle that prevention is better than treatment, strengthen health risk identification and early intervention mechanisms, and integrate health service resources through a digital health management platform to improve service effectiveness and convenience.

In workplace safety, HDRE will continue improving ISO management system operations, deepen contractor safety management collaboration mechanisms and expand first-aid skills training coverage to build more comprehensive emergency response capabilities. At the same time, HDRE is committed to creating a more inclusive and diverse workplace environment. Through continuous education, training and policy optimization, HDRE ensures that every employee can realize their potential in a safe, healthy and equal environment.

The Company will continue monitoring regulatory trends and international best practices, adjust health promotion strategies in a timely manner, and optimize health care measures through regular performance evaluation and stakeholder feedback, achieving a win-win goal of employee health and corporate sustainable development.

CH4

Energy: Gathering Kindness into Light

Dedication & Diversity

4.1 Public Policy and Influence

4.2 Social Participation and Public Welfare





Core Vision and Commitment

Upholding the belief of “Giving back to the communities and society that support us,” HDRE focuses on renewable energy development while continuously investing resources in social philanthropy and industry engagement. Through concrete actions such as education promotion, health promotion, and support for culture and sports, HDRE responds to local needs and creates long-term impact. At the same time, HDRE actively participates in industry associations, forums, and exhibitions, bringing its practical experience in power trading, renewable energy project development, and energy management into policy and industry discussions.

On the social front, HDRE strengthens its connection with local communities through rural tour performances, health promotion programs, and medical resource support. On the industry front, HDRE participates in Energy Taiwan and related policy platforms to exchange views with government agencies and industry partners on renewable energy policies, electricity markets, and technology applications. While advancing green energy development, HDRE strives to ensure that its investments create positive social impact, generating tangible outcomes that promote both industry development and social value.



2025 Results and Performance

1

Social Investment: Total investment in social initiatives reached **NT\$17,715,074**, supporting programs in **education, environmental protection, health, culture, and sports**.

4

Medical Resource Support: HDRE invested **NT\$1,690,000** to donate ICU rehabilitation beds to **Mackay Memorial Hospital**, enhancing critical care and rehabilitation capacity.

2

Beautiful Taiwan 3D Mobile Cinema Tour: An investment of **NT\$1,500,000** supported **18 rural outreach screenings**, serving **14 elementary schools** and reaching **1,611 participants**, improving access to environmental education and learning resources in underserved communities.

5

Culture and Sports Support: HDRE invested **NT\$2,280,000** in the **TPC Golf Tournament**, **NT\$1,500,000** in professional basketball team development, and **NT\$1,200,000** in cultural documentary and music promotion, supporting cultural preservation and broader participation in sports.

3

Health Promotion: HDRE continued to expand its health promotion efforts in 2025. In partnership with the **Digital Humanitarian Association**, the **Rural Health Promotion Program** invested **NT\$400,000**, directly benefiting **1,357 participants** and indirectly benefiting **11,831 participants**, generating approximately **NT\$11.29 in social value for every NT\$1 invested**. In addition, HDRE invested **NT\$1,000,000** in the **Hualien Biodiversity Project**, integrating tribal healthcare and community care initiatives. The project established health measurement systems at **three Indigenous Cultural Health Stations**, served **122 elders**, **completed 6,697 health measurements**, identified **3,017 health abnormalities**, and closed **624 follow-up cases**. By advancing ecological conservation alongside health promotion, the project strengthened tribal resilience and sustainable development.

Blueprint for Social Prosperity

Guided by its original aspiration of “sharing the energy of kindness,” HDRE has built its social impact strategy on five core brand values: sustainability, kindness, energy, sharing, and innovation. Based on these values, HDRE has developed four sustainability pathways: Humanity & Health, Dedication & Diversity, Resource Circularity & Ecological Restoration, and Future Empowerment & Sustainable Development. Through these pathways, HDRE continues to deepen local social initiatives, foster community prosperity, and translate its social responsibility commitments into meaningful action.

HDRE Dimension	Humanity & Health	Dedication & Diversity	Restoration & Resources	Empowerment & Energy
Practice Content	Guided by a people-first philosophy, HDRE promotes the “Encourage with Love, Walk Together” wellness program and supports employee participation in the Taipei 101 Run Up. Through healthy lifestyle initiatives and sports sponsorships, the Company fosters well-being and positive social impact.	HDRE collaborates with supply chain partners to create shared value, with a focus on supporting communities where our renewable energy projects are located. Through digital tools, healthcare resources, and disaster relief support, the Company helps address health inequities and supports vulnerable communities.	HDRE promotes environmental conservation and ecological restoration through partnering with Indigenous communities to promote long-term ecological restoration, eco-friendly farming, and circular economy initiatives. Internally, beach cleanups, tree planting, and material reuse programs support harmony between green energy development and environmental stewardship.	HDRE invests in educational resources and collaborates with NGOs and professional organizations to bring learning opportunities to rural and underserved communities. Through outdoor learning, mobile cinema programs, arts experiences, and employee workshops, the Company promotes sustainability in action.
Partners and Beneficiaries	• Employees • Value-chain customers • General public	• Supply chain partners • Local communities and vulnerable groups	• Local producers and environmental organizations • Local communities and vulnerable groups	• Educational and cultural NGOs • Students with limited access to resources



2025 Social Philanthropy Donations and Sponsorship Categories

HDRE invests in social philanthropy through diverse channels. Sports and philanthropic activity promotion accounted for the largest share, demonstrating the Company's emphasis on and support for Taiwan's cultural development. Total social philanthropy investment in 2025 reached NT\$17,715,074.

Donation and Sponsorship Category	Total Investment (NT\$)	Main Items
Cultural Preservation and Arts Promotion	3,930,800	• Beautiful Taiwan 3D Association: 3D mobile cinema for rural environmental education • Guru Drum World Percussion Group: Music promotion concerts at the Penghu campus • Hedao Creation Research Society / PTS: Solar Terms x Six Senses Laboratory program sponsorship • PTS: Alishan Forest Railway Journey Tokyo screening
Environmental Protection and Ecological Conservation	3,144,000	• Green Philanthropy Foundation: T-EARTH Forest Restoration Program • Green Hope Spring: Green Carbon Philanthropy Program • Green Hope Spring: Trees for Ball Project • Guppy digital: Hualien Biodiversity Project • ASE Ocean Day: Beach Cleanup Initiative • Refill Action: Sustainable Water Station (water supply support for Energy Taiwan)
Sports and Community Engagement	4,180,000	• Fubon Braves: Basketball team sponsorship • 2025 Asian Tour Yeangder TPC Championship: Golf tournament sponsorship • Taipei 101 Charity Run Up
Community Education Promotion	670,000	• Heshun Elementary School: Walking tour program • Chinese Culture University Rowing Team • Changhua County Xinbao Elementary School: Summer tutoring program sponsorship • Sunshine Foundation: Book donation initiative
Support for Vulnerable Groups and Healthcare	2,590,000	• Mackay Memorial Hospital: ICU rehabilitation bed donation • Digital Humanitarian Association: Remote health promotion program for rural older adults • Walk with Love Public Welfare Collaboration Project • Eden Social Welfare Foundation: Clothing donation initiative • GiveCircle: Resource matching platform

Material Topic: Public Policy and Influence

GRI 3-3

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

- **Policy Opportunities:** Renewable energy regulations and electricity trading mechanisms support a stable investment environment and industry growth.
- **Environmental Benefits:** Renewable energy development helps reduce emissions, improve air quality, and support climate goals.
- **Community Participation:** Public engagement and disclosure mechanisms strengthen transparency and local trust.
- **Regional Development:** Collaboration with local communities and institutions contributes to regional development and quality of life.

Negative Impacts (Risks)

- **Policy Uncertainty:** Regulatory and pricing changes may affect project returns.
- **Ecological Impacts:** Renewable energy projects may affect habitats, wildlife, and local ecosystems.
- **Community Concerns:** Insufficient communication may lead to disputes and affect community interests.

Commitments and Results

Policy Engagement

- Participate in industry associations and policy forums.
- Provide practical insights during policy consultations.
- Support transparent and feasible policy frameworks.

Community Engagement

- Maintain dialogue with local governments and stakeholders.
- Ensure local communities are informed and engaged.

Negative Impact Prevention Measures or Remedial Procedure

- **Policy Adaptability:** Strengthen participation in industry associations and policy dialogues to stay informed of regulatory developments and improve responsiveness to policy changes.
- **Ecological Management:** Conduct environmental assessments before project development, work closely with local environmental groups, and implement appropriate mitigation measures.
- **Stakeholder Communication:** Maintain transparent communication channels with local governments, communities, and stakeholders to enhance engagement and reduce potential conflicts.

Goals

Short-Term Goals (1-2 years)

- Continue participating in government and industry policy forums and consultations.
- Provide practical recommendations for renewable energy regulations and related policy development.

Medium- to Long-Term Goals (3-5 years)

- Continuously monitor public policy developments and support the establishment of a more robust renewable energy policy framework.

Short- and Medium-Term Goals and 2025 Progress

- Continued engagement in policy discussions through industry platforms and exhibitions.
- Shared practical insights and recommendations on renewable energy development, strengthening HDRE's role in industry policy engagement.
- Leveraged experience in renewable energy project development and power trading to support ongoing policy advancement and industry development.

2025 Key Achievements

- Participated in industry associations, Energy Taiwan, and Smart Mobility exhibitions and forums, engaging with government agencies and industry partners on renewable energy policies, electricity market development, and related issues.
- Shared HDRE's practical experience in power trading, project development, and energy management through industry platforms and policy discussions.

4.1 Public Policy and Influence

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

Kindness: Staying True to Our Original Aspiration

Energy: Gathering Kindness into Light

Sharing: Creating a Better World Together

Innovation: Turning Possibilities into Momentum

4.1.1 External Participation GRI 2-28

HDRE actively builds collaborative relationships with external organizations and stays abreast of industry developments. Through ongoing dialogue and engagement on key issues, the Company seeks to contribute to industry advancement. By actively participating in domestic industry associations and professional organizations, HDRE stays informed of the latest market developments, policy trends, and technological innovations. These exchanges help strengthen the Company's competitiveness and support the continuous refinement of its sustainability strategy.

⚡ Organization Name

	Association / Organization	Participating Entity	Role
1	Taiwan Photovoltaic Industry Sustainable Development Association (TPISA)	HDRE	Director
2	Taiwan Photovoltaic Industry Association (TPVIA)	HDRE	Member
3	SEMI	HDRE	Member
4	Photovoltaic Generation System Association (PVGSA)	HDRE	Member
5	Taiwan Electrical Contractors Association (TECA)	HDRE	Member
6	Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC)	HDRE	Information Security Supervisor / Specialist
7	Taiwan Academy of Banking and Finance	HDRE	Information Security Supervisor / Specialist
8	Taiwan Smart Grid Industry Association (TSGIA)	HDRE	Member
9	Taiwan Electricity Powers Association (TEPA)	HDRE	Director
10	Industrial Safety Association of the R.O.C.	HDRE	Member
11	Tainan Industrial Park Manufacturers Association (TTIPMA)	HDRE	Member
12	Australia and New Zealand Chamber of Commerce in Taiwan	HDRE	Director
13	Three-Three Enterprise Exchange Association of the R.O.C.	HDRE	Member
14	Business Council for Sustainable Development Taiwan (BCSD Taiwan)	HDRE	Member
15	Taiwan Disaster Prevention Industry Association (TADPI)	HDRE	Member
16	CommonWealth Sustainability Club	HDRE	Member
17	Taiwan Talent Sustainability Action Alliance	HDRE	Member

	Association / Organization	Participating Entity	Role
18	GESA Green Energy and Sustainability Development Alliance	HDRE	Member
19	Institute of Internal Auditors, Chinese Taiwan	HDRE	Member
20	Taiwan Fish Seed Association	HDRE	Member
21	Aquaculture Development Association of the R.O.C.	HDRE	Member
22	Remote Areas Well-being Circle	HDRE	Member
23	Taiwan Energy Digital Transformation Technology Alliance (TAEDT)	HDRE, Star Trade	Member
24	Taiwan Power and Energy Engineering Association	Star Trade	Member
25	Green Impact Academy	Star Trade	Member
26	Taiwan Smart Grid Industry Association (TSGIA)	Star Trade	Member
27	Renewable Energy Commercial Association of the R.O.C.	Star Trade	1. Director 2. Vice Chairperson, International and Cross-Strait Affairs Committee
28	New Taipei City Green Electricity Alliance	Star Trade	Member
29	Taiwan EV Charging Association	Star Charger	Member
30	Taipei Parking Association	Star Charger	Member
31	Qixing Community Neighborhood Watch Team	Star Aquaculture	Member
32	Taiwan Tilapia Association	Star Aquaculture	Lifetime Member

4.1 Public Policy and Influence

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Dialogue and Engagement

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Possibilities into Momentum

4.1.2 Industry Engagement and Policy Influence

⚡ Industry Forum Participation and Influence

HDRE actively participates in industry exhibitions, professional forums, and policy dialogue platforms to stay informed of developments and contribute to industry advancement. In 2025, HDRE participated in Energy Taiwan, showcasing its core solutions in power trading, virtual power plants, energy storage integration, and smart charging, while engaging with government agencies, industry partners, and international stakeholders.

During Energy Taiwan, HDRE also participated in the Net Zero Taiwan Forum Series and related industry events, focusing on topics such as electricity market development, energy storage applications, green electricity trading, and low-carbon transition. Through exhibitions and forum discussions, HDRE shared its practical experience in power trading, renewable energy project development, energy management, smart grids, and virtual power plant applications.

Through these industry platforms, HDRE continues to contribute practical insights to discussions on renewable energy policy, electricity market mechanisms, and grid connection regulations. By demonstrating energy storage integration, solar-storage-charging solutions, and virtual power plant dispatch models, the Company also supports knowledge sharing and collaboration across Taiwan's renewable energy sector.

⚡ International Energy Exhibition Participation

• Smart Energy Week Japan

HDRE participated in Smart Energy Week Japan 2025 in Tokyo, showcasing its smart energy solutions in the Japanese market, including AI-powered energy management, energy storage participation in the capacity market, and solar-storage-charging solutions adapted from Taiwan's experience. The exhibition strengthened HDRE's presence in Japan and expanded international industry engagement. The event generated 70 media reports, 16,060 online impressions, and 348 event page views.



• Energy Taiwan

Under the theme "Share the Present, Connect the Future," HDRE participated in Energy Taiwan 2025, showcasing its achievements in power trading, virtual power plants, and international market expansion. The exhibition highlighted HDRE's integrated energy solutions and cross-market capabilities. The event generated 162 media reports, 245,011 online impressions, and 1,060 on-site participants.



• E-Mobility Taiwan

HDRE participated together with Star Charger at E-Mobility Taiwan 2025. Centered on the virtual power plant concept, the exhibition showcased integrated solar-storage-charging solutions across residential, commercial, and mobile applications. The event generated 162 media reports, 117,996 online impressions, and 385 on-site participants.



4.2 Social Participation and Public Welfare

Sustainable Communication, Dialogue and Engagement

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Innovation: Turning Possibilities into Momentum

Guided by its commitment to creating positive social value, HDRE adopts a strategic approach to social investment by focusing on education, healthcare, community development, biodiversity conservation, arts and culture, and sports development. Through long-term partnerships with local communities and professional organizations, the Company seeks to address social needs, strengthen community resilience, and contribute to sustainable development. HDRE aligns its social investment priorities with the United Nations Sustainable Development Goals (SDGs) to maximize long-term social and environmental impact.

Material Topic: Social Engagement GRI 3-3

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

- **Brand Enhancement:** Builds stakeholder trust and strengthens corporate reputation, creating long-term social value.
- **Educational Impact:** Raises public awareness of sustainability and supports long-term community engagement.
- **Health Promotion:** Improves access to healthcare resources and enhances the well-being of underserved groups.

Negative Impacts (Risks)

- **Resource Allocation Risk:** Public welfare investments that are not aligned with strategic priorities may reduce effectiveness and affect resource allocation.
- **Stakeholder Expectations:** Limited continuity in social initiatives may lead to gaps between stakeholder expectations and outcomes, affecting corporate credibility.
- **Impact Measurement Challenges:** Social outcomes may be difficult to quantify, affecting investment evaluation and decision-making.

Commitments and Results

- **Sustainability Education:** Promote renewable energy and environmental education to strengthen public understanding of sustainability and climate issues.
- **Culture and Inclusion:** Support cultural and artistic initiatives that foster diversity, inclusion, and positive community engagement.
- **Health Equity:** Invest in health promotion and elder care programs to help reduce disparities in healthcare access and improve social well-being.

Negative Impact Prevention Measures or Remedial Procedure

- **Focused Investment:** Prioritize long-term initiatives and strategic partnerships, with key projects sustained for at least three years.
- **Community Engagement:** Expand renewable energy and environmental education programs to improve sustainability awareness and strengthen local support.
- **Health Promotion:** Continue health initiatives in underserved communities and support vulnerable groups and older adults.
- **Impact Evaluation:** Strengthen collaboration with professional organizations and third parties to improve social impact assessment and investment effectiveness.

Goals

Short-Term Goals (1-2 years)

- Promote internal sustainability projects, including material reuse initiatives, to enhance ESG awareness and implementation.
- Launch the "HDRE Sustainability Action Project" in 2026, encouraging project teams to invest at least NT\$1 million annually in local ESG initiatives. Eligible employees or teams may apply for subsidies of up to NT\$100,000 to expand employee participation in social initiatives.

Medium- to Long-Term Goals (3-5 years)

- Establish a systematic framework for social investment through the "HDRE Sustainability Action Project."
- Encourage employee participation and deepen the Company's contribution to social impact and community development.

Short- and Medium-Term Goals and 2025 Progress

In 2025, HDRE continued to formalize its social investment approach, focusing on education, healthcare, and community engagement while strengthening partnerships and local impact.

The Company also established guiding principles for social investment, laying the foundation for the future launch of the "HDRE Sustainability Action Project" and long-term social engagement.

4.2 Social Participation and Public Welfare

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

2025 Key Achievements

Total investment in social participation and public welfare initiatives reached NT\$17,715,074 in 2025.

- **Education Promotion:** Invested NT\$1.5 million in the Beautiful Taiwan 3D Movie Vehicle rural outreach program, completing 18 events, serving 14 elementary schools, and reaching 1,611 participants, improving access to educational resources in underserved areas.
- **Health Promotion:** Invested NT\$400,000 in the Rural Health Promotion Program, directly benefiting 1,357 participants and indirectly benefiting 11,831 participants, generating approximately NT\$11.29 of social value for every NT\$1 invested. An additional NT\$1.69 million was donated to Mackay Memorial Hospital for ICU rehabilitation beds.
- **Hualien Biodiversity Project:** Invested NT\$1,000,000, establishing health measurement systems at three Indigenous Cultural Health Stations, serving 122 elders, completing 6,697 health examination, identifying 3,017 health abnormalities, and completing follow-up management for 624 cases.
- **Culture and Sports Support:** Invested NT\$2.28 million in the TPC Golf Tournament, NT\$1.5 million in professional basketball team development, NT\$1 million in cultural documentary production, NT\$200,000 in the Alishan Forest Railway Journey documentary project, and NT\$230,800 in support of the Guru Drum World Percussion Group.

⚡ Supporting Domestic Cultural Development

HDRE has long supported the development of Taiwan's arts and culture. In 2025, HDRE invested more than NT\$3.93 million in cultural initiatives, promoting arts accessibility and social inclusion through diverse cultural programs.

• Beautiful Taiwan 3D Association – Rural 3D Cinema Tour and Environmental Education Program

In partnership with the Beautiful Taiwan 3D Association, HDRE applied renewable energy technologies to support the operation of a 3D mobile cinema. Through immersive 3D experiences, the program introduced topics such as environmental conservation, biodiversity, climate change, and sustainability to students in underserved communities. In 2025, the program completed 18 tours, serving 14 elementary schools across Yunlin, Chiayi, and Tainan and reaching 1,611 participants, helping improve access to environmental education resources and strengthen sustainability awareness.



• Guru Drum World Percussion Group – Penghu Campus Music Outreach Program

Supported by HDRE, the Guru Drum World Percussion Group brought percussion performances, interactive experiences, and music workshops to schools in Penghu. The program completed 15 performances at 15 schools, reaching approximately 1,650 students, including 10 elementary schools and 5 junior high schools, covering up to 38.5% of schools in Penghu and enhancing access to arts and music education.



4.2 Social Participation and Public Welfare

Sustainable Communication,
Dialogue and Engagement

Sustainability: A Commitment
from Within and Beyond

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Our Original Aspiration

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Kindness into Light

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Better World Together

Innovation: Turning
Possibilities into Momentum

• Hedao Creation Research Society / PTS - “Solar Terms × Six Senses Laboratory” Program

Supported by HDRE and produced by Hedao Creation Research Society and PTS, the Solar Terms × Six Senses Laboratory program transformed traditional knowledge of the 24 solar terms and sustainability concepts into practical everyday experiences. The program received the Golden Bell Award for Best Children's Program and the Children's Program Innovation Award in 2025, demonstrating its impact on cultural and sustainability education.



• PTS - “Alishan Forest Railway Journey” Tokyo Screening

HDRE supported the Tokyo screening of PTS's documentary Alishan Forest Railway Journey, sharing stories of Taiwan's forest railway heritage and environmental conservation through an international platform. The event attracted 302 participants and helped raise international awareness of Taiwan's cultural and environmental initiatives.



⚡ Education and Cultural Promotion

Through educational and cultural initiatives, HDRE integrates sustainability concepts into schools and communities, supporting community engagement and sustainability awareness. In 2025, HDRE organized 33 educational and cultural activities, reaching 3,261 participants. These initiatives covered environmental education, arts and culture, and sustainability awareness, expanding access to educational and cultural opportunities for students in rural and offshore communities.

• Beautiful Taiwan 3D Movie Vehicle Program Screening

The Beautiful Taiwan 3D Movie Vehicle Program is one of HDRE's initiatives to promote environmental education and community outreach through renewable energy applications. By integrating renewable energy technologies, HDRE provides a stable power supply for Taiwan's only 3D mobile cinema, helping address power accessibility challenges in rural areas while supporting cultural and environmental education. Through immersive 3D learning experiences, the program enhances students' understanding of nature, ecology, and climate change. Its mobility enables high-quality environmental education resources to reach rural schools directly, overcoming geographic barriers and expanding learning opportunities. The program also demonstrates HDRE's long-term commitment to educational outreach and environmental awareness for future generations.

4.2 Social Participation and Public Welfare

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

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Innovation: Turning Possibilities into Momentum

⚡ 2025 Results

Performance Indicator	Results	Impact	Photos
Investment	N T \$ 2,500,000	Supported the Beautiful Taiwan 3D Movie Vehicle Program	 台灣超人放映會 泓德能源台北場 放映時間 12月2日 (一) 19:10開場 開演前5分鐘進場，18:00開始取票 放映廳別 台北信義威秀5廳 台北市信義區松壽路20號
Tour Locations	18 sessions	Reached rural schools across Taiwan	
Participants Reached	1,611 participants	Primarily elementary school students	
Technology Integration	Solar PV and energy storage systems	Demonstrated renewable energy applications and improved energy access in underserved communities	
Educational Content	Beautiful Taiwan environmental education film series	Enhanced understanding of environmental and sustainability issues	
Educational Features	Green Energy Classroom	Delivered immersive environmental education through a mobile learning platform	



Gueilin Elementary School, Chiayi



Beimei Elementary School, Chiayi



Wangliao Elementary School, Chiayi



Feng'an Elementary School, Yunlin

4.2 Social Participation and Public Welfare

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

Kindness: Staying True to Our Original Aspiration

Energy: Gathering Kindness into Light

Sharing: Creating a Better World Together

Innovation: Turning Possibilities into Momentum

⚡ Rooting Energy Education

• Heshun Elementary School – Walking Tour Program

HDRE supported Heshun Elementary School in organizing a four-day, three-night Hualien-Taitung walking tour. The program engaged 15 teachers and students in experiential learning, broadening horizons, enhancing learning motivation, and strengthening students' confidence, teamwork, and connection with their communities.



• Chinese Culture University Rowing Team

HDRE supported the rowing teams of Chinese Culture University, San Chong High School, and Lu Jiang Junior High School. With NT\$500,000 in funding and equipment support, the program improved training resources, strengthened athlete development, and established a talent development pathway connecting university, high school, and junior high school levels.



• Changhua County Xinbao Elementary School – Summer Tutoring Program Support

HDRE supported the summer tutoring program at Xinbao Elementary School in Changhua County. The funding helped provide continuous learning opportunities during summer vacation, reducing educational disruptions and improving learning stability and quality for rural students.



• Sunshine Foundation – Book Donation Initiative

Combining employee engagement with social impact, HDRE encouraged employees to donate pre-owned books through the Sunshine Foundation. In 2025, a total of 122 books were collected, supporting children with burn injuries while promoting resource reuse and charitable giving.



4.2 Social Participation and Public Welfare

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

⚡ Sports Promotion and Support

• Fubon Braves Basketball Team Sponsorship

HDRE supported the Fubon Braves through professional sports sponsorship, promoting the development of Taiwanese sports while encouraging healthy lifestyles and teamwork. In 2025, HDRE provided game tickets for employee participation, strengthening employee engagement and demonstrating its commitment to sports development.



• 2025 Asian Tour Yeangder TPC Championship Sponsorship

HDRE supported the 2025 Asian Tour Yeangder TPC Championship, promoting international sports exchange and showcasing the values of sportsmanship, discipline, and perseverance. HDRE-sponsored golfer Kazuki Higa won the tournament and was named the 2025 Asian Tour Order of Merit Champion, highlighting the impact of the Company's long-term support for sports development.



• Taipei 101 Charity Run Up

HDRE participated in the Taipei 101 Charity Run Up, encouraging employee wellness while supporting public welfare. Approximately 20 employees from 10 departments took part, collectively climbing 1,456 floors and 32,736 steps, demonstrating the Company's commitment to both health promotion and social engagement.



4.2 Social Participation and Public Welfare

Sustainable Communication,
Dialogue and Engagement

Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

⚡ Care for Vulnerable Groups and Healthcare

• Mackay Memorial Hospital - ICU Rehabilitation Beds

HDRE donated NT\$1.69 million to Mackay Memorial Hospital to support the installation of two ICU rehabilitation beds, helping critically ill patients begin rehabilitation earlier, improving functional recovery, and enhancing healthcare efficiency.



• Digital Humanitarian Association - Rural Health Promotion Program

In partnership with the Digital Humanitarian Association, HDRE supported health promotion initiatives in rural communities through digital learning and healthcare resources. The program directly benefited 1,357 participants and indirectly benefited 11,831 participants, generating approximately NT\$11.29 in social value for every NT\$1 invested.



• Walk with Love Public Welfare Collaboration Project

HDRE invested NT\$500,000 to support the Walk with Love Foundation in promoting the Patient Right to Autonomy Act. The Company also organized an internal seminar attended by 40 employees, enhancing awareness of advance care planning and informed medical decision-making.



• Eden Clothing Donation Program

Through the Eden Social Welfare Foundation, HDRE encouraged employees to donate pre-owned clothing to support vulnerable groups. In 2025, a total of 28 boxes of clothing were collected and redistributed to those in need, promoting resource reuse and social care.



4.2 Social Participation and Public Welfare

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

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Energy: Gathering Kindness into Light

Sharing: Creating a Better World Together

Innovation: Turning Possibilities into Momentum

• GiveCircle – Material Matching Initiative

HDRE partnered with GiveCircle to promote resource sharing and reuse by matching donated items with nonprofit organizations and households in need. In 2025, 829 items were donated, reducing carbon emissions by 478 kg and supporting 12 organizations and schools. From 2024 to April 2026, a cumulative 1,310 items were donated, reducing waste by 369 kg and carbon emissions by 760 kg, benefiting 17 organizations.



⚡ Sustainability Newsletter Publication

In 2025, HDRE continued publishing its Sustainability Newsletter to keep employees informed of global and local sustainability issues and industry trends through regular internal communications. Topics covered environmental and climate issues, energy regulations, human rights, biodiversity, and material risk events, supporting employees' understanding of sustainability-related issues and a shared understanding across departments while supporting the Company's sustainability governance and internal communication on sustainability-related risks and opportunities.

A total of 9 issues were published in 2025, bringing the cumulative number of issues to 46. By integrating updates on the Company's sustainability initiatives with external sustainability trends, the newsletter supported employees' understanding of the Company's sustainability strategy and encouraged participation in sustainability initiatives.



⚡ Future Outlook and Continued Commitment

HDRE will continue to strengthen its long-term community investment strategy by establishing long-term social investment mechanisms. Through annual funding and project-based programs, the Company aims to address local community needs while tracking the impact of its initiatives. In addition to ongoing corporate funding, HDRE will encourage employee participation in volunteer services, donation drives, and community activities, encouraging broader employee participation in community initiatives. Building on past experience, HDRE will continue to support communities surrounding its renewable energy projects, focusing on education, elder health, and local environmental issues. Through partnerships with schools, social welfare organizations, and environmental groups, the Company will promote educational programs and implement initiatives such as ecological conservation and resource reuse to better address local needs. HDRE will also establish consistent collaboration models and implementation processes across different regions, supporting long-term community development through environmental stewardship, improved access to educational and health resources, and ongoing community engagement, while strengthening long-term partnerships with local communities and other stakeholders.

CH5

Sharing: Creating a Better World Together

Restoration & Resources

- 5.1 TCFD Climate-Related Financial Disclosures
- 5.2 Energy Resource Policy and Management
- 5.3 Biodiversity (TNFD)





Core Vision and Commitment

As climate change continues to intensify and extreme weather events become more frequent, HDRE recognizes the close link between energy management and sustainable development. As operations expand and energy demand increases, the Company continues to improve energy efficiency, increase renewable energy adoption, and strengthen energy and carbon management to address climate-related challenges.

HDRE incorporates climate considerations into operational decision-making and, guided by its Sustainability Policy, continues to advance structured energy management and low-carbon transformation. These efforts support the goals of improving energy efficiency, reducing environmental impacts, and enhancing operational resilience.

Looking ahead, HDRE will further expand renewable energy adoption, strengthen its energy management system, enhance climate risk assessment capabilities, and promote cross-functional collaboration. Through these efforts, the Company aims to improve environmental performance and operational resilience while steadily advancing low-carbon transformation and sustainable growth.



2025 Results and Performance

1

Taipei headquarters achieved a **90.46% renewable electricity usage rate**, with renewable electricity consumption increasing by **17.66%** compared with 2024.

4

No material violations of environmental laws or regulations were identified during the reporting year.

2

HDRE continued to enhance its **TCFD climate-related** and **TNFD nature-related disclosures**.

5

HDRE implemented the **ISO 50001:2018 Energy Management System** at its Taipei and Taichung offices and obtained third-party certification.

3

HDRE expanded the scope of its **greenhouse gas inventory** and completed greenhouse gas inventories covering Scope 1, Scope 2, and Scope 3 emissions for all domestic office locations.

HDRE Sustainability Development Progress

The Company is steadily advancing sustainable development goals according to its established schedule, and no revisions were made to the implementation roadmap during the reporting period. Through systematic management processes and continuous investment and improvement, HDRE is progressively advancing toward its net-zero emissions target across its office locations and broader operations.

Year	Target	Current Implementation Status	Analysis and Explanation
2025	Taipei headquarters achieves 100% renewable electricity use	In 2025, Taipei headquarters achieved a renewable electricity usage rate of 90.46% .	Although the renewable electricity usage rate declined compared with the previous year due to operational expansion and increased electricity demand, total renewable electricity consumption continued to increase. HDRE expects to achieve its 100% renewable electricity target through expanded renewable electricity procurement.
2025	All office locations obtain ISO 14064-1 verification	The target remained on track in 2025.	HDRE has completed greenhouse gas inventories for all existing office locations and obtained BSI ISO 14064-1:2018 verification at the reasonable assurance level for four consecutive years. New office locations will be included in future inventory boundaries.
2025	Implement the ISO 50001 Energy Management System	Certification was obtained in 2025.	HDRE completed ISO 50001 Energy Management System certification and obtained third-party certification in December 2025.
2028	Reduce emissions by 20% compared with the base year	Taipei headquarters renewable electricity usage reached 90.46% , while the Taichung office reached 88.05% .	HDRE continues to promote renewable electricity procurement and use across its offices. In 2025, renewable electricity usage reached 90.46% at Taipei headquarters and 88.05% at the Taichung office, with overall renewable electricity coverage continuing to improve. Due to office expansion and renewable electricity supply limitations, 100% renewable electricity use has not yet been achieved. HDRE will continue increasing renewable electricity procurement through renewable energy certificates and long-term power purchase agreements.
2030	Reduce emissions by 40% compared with the base year	HDRE continues to increase renewable electricity use across all office locations.	HDRE continues to expand renewable electricity use and strengthen energy management across its offices. Through renewable energy adoption and energy management measures, the Company is reducing operational carbon emissions and steadily improving renewable electricity coverage toward its 2030 target.
2050	Achieve net-zero emissions across all operations	HDRE continues to increase renewable electricity use at office locations and plans to expand the greenhouse gas inventory boundary to project sites.	HDRE has established a foundation for greenhouse gas management through ISO 14064-1 verification and implementation of the ISO 50001 Energy Management System. The Company continues to increase renewable electricity use while promoting energy-saving and low-carbon measures. Going forward, HDRE will expand inventory boundaries, strengthen energy management, and progressively advance toward its 2050 net-zero goal.

5.1 TCFD Climate-Related Financial Disclosures

GRI 201-2

Sustainable Communication,
Dialogue and Engagement

Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

To advance sustainable development, HDRE adopts the Task Force on Climate-related Financial Disclosures (TCFD) framework to conduct cross-functional workshops and interviews, enhancing employees' understanding of climate change and integrating climate awareness into daily operations.

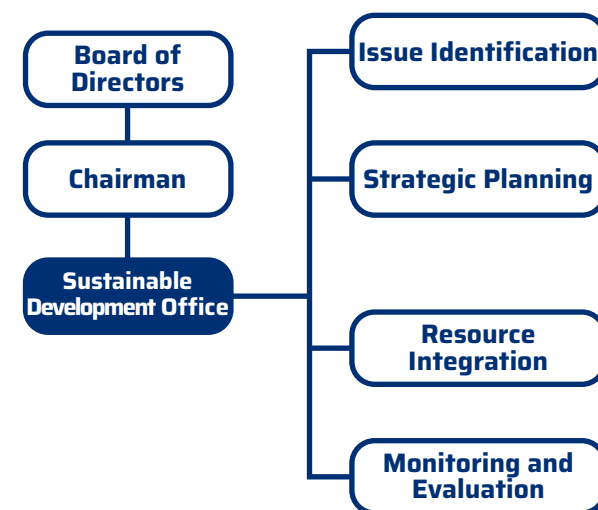
5.1.1 Governance and Risk Management

The Board of Directors is the highest governing body for climate- and nature-related issues. It is responsible for overseeing climate strategies, overseeing the identification, assessment, and management of material climate- and nature-related risks and opportunities, and ensuring climate and nature considerations are incorporated into corporate decision-making. The Board regularly reviews reports on material sustainability topics, TCFD and TNFD disclosures, and greenhouse gas inventories. In 2025, two formal reports were presented to the Board.

The Sustainable Development Office, reporting directly to the Chairman, serves as the central unit responsible for climate and nature-related initiatives. Its responsibilities include climate risk management, renewable electricity planning, sustainability policy implementation, education and training, and sustainability disclosures, in accordance with the Sustainability Information Management Measures. Management regularly reports to the Chairman and President on key issues, including climate risks, green procurement, energy management, carbon credits, overseas power trading, and biodiversity, while coordinating cross-functional collaboration as needed.

The Company provides annual climate-related training for directors and senior management through internal briefings and external programs, covering climate change, sustainability trends, and natural resource management to strengthen their understanding of the TCFD and TNFD frameworks. Training records are maintained by the Human Resources Department. Through its sustainability points program and incentive mechanisms, HDRE encourages employees to participate in low-carbon and sustainability initiatives and continues to foster a culture of sustainability across the organization.

To enhance climate risk management, HDRE continues to align its climate- and nature-related risk management processes with the TCFD and TNFD frameworks to refine its risk identification and assessment processes. In 2025, the Company further strengthened these efforts through external expert consultation and cross-functional interviews to identify climate- and nature-related risks and opportunities, improve risk assessment capabilities, and further integrate risk management into daily operations.



⚡ Risk and Opportunity Identification and Management Process

Every two years, HDRE conducts a company-wide climate risk assessment using questionnaires and evaluates risks using a likelihood-and-impact matrix based on likelihood and impact to identify material climate risks and opportunities. Material climate risks and opportunities are reviewed annually through cross-functional discussions to determine whether previous assessment results require adjustment. For material climate risks and opportunities identified each year, HDRE establishes corresponding metrics and targets to strengthen climate management.

5.1 TCFD Climate-Related Financial Disclosures

GRI 201-2

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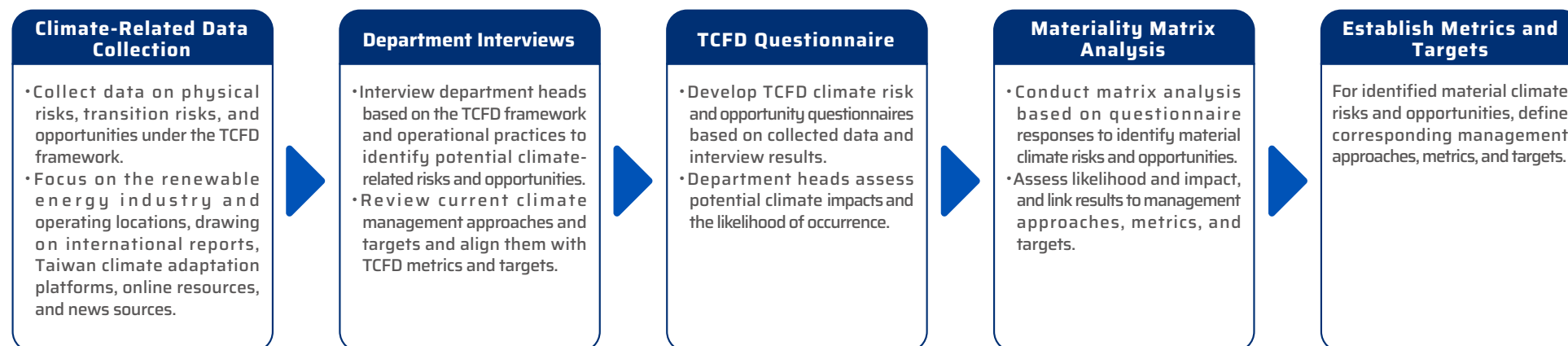
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⚡ TCFD Climate Risk and Opportunity Identification Process

Process	Description
Climate-Related Data Collection	Collect data on physical risks, transition risks, and opportunities under the TCFD framework, focusing on the renewable energy industry and operating locations through international reports, climate adaptation platforms, and public information sources.
Department Interviews	Interview department heads to identify potential climate-related risks and opportunities based on the TCFD framework and operational practices. Review current management approaches and targets and align them with TCFD metrics and targets.
TCFD Questionnaire	Develop TCFD risk and opportunity questionnaires based on collected data and interview results. Department heads assess potential climate impacts and likelihood of occurrence. Risk and opportunity factors are reviewed annually to determine whether previous assessment results require adjustment.
Materiality Matrix Analysis	Use matrix analysis to identify material climate risks and opportunities based on questionnaire responses. Assess likelihood and impact, and link results to management approaches, metrics, and targets.



5.1 TCFD Climate-Related Financial Disclosures

GRI 201-2

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In 2025, HDRE further enhanced its TCFD risk assessment process in line with relevant disclosure recommendations, refining climate risk transmission pathways to better assess climate-related risks and develop appropriate response strategies.

The enhanced process includes financial impact assessment, identification of risk factors and key assumptions, development of climate scenarios and transmission pathways, and definition of climate risk items.



5.1.2 Strategy

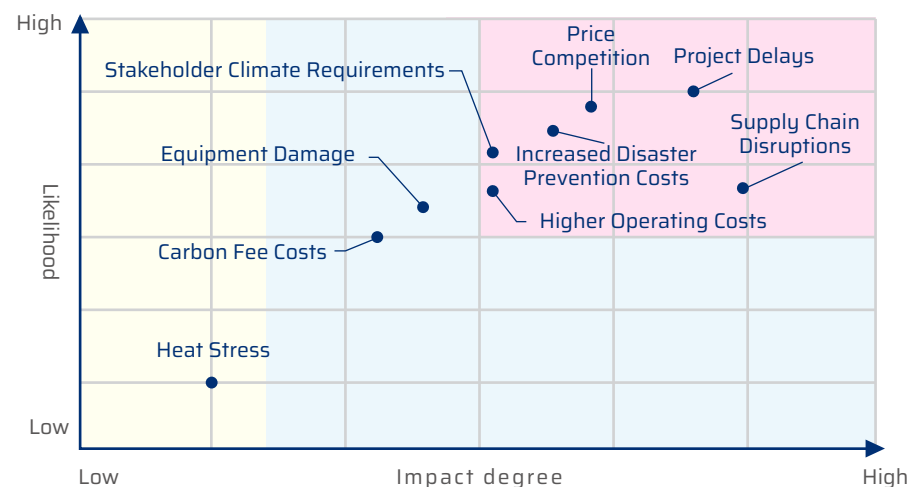
5.1.2.1 Climate Strategy (TCFD)

Based on the climate risk and opportunity identification process described above, HDRE continued to review industry trends, climate-related regulations, and peer disclosures in 2025. Following the assessment, the existing climate risks and opportunities remained relevant. Accordingly, HDRE continued to evaluate 6 physical risks, 3 transition risks, and 7 climate-related opportunities. In accordance with TCFD guidance, HDRE developed climate risk and opportunity matrices to help stakeholders understand climate-related issues across the short, medium, and long term. The Company also discloses material climate risks and opportunities, together with their business, strategy, and financial impacts, and has established corresponding management approaches and targets.

⚡ Six Material Climate Risks Identified in 2025



⚡ Climate Risk Matrix



Note: Likelihood is classified as High (likely to occur within 1 year), Medium (1–5 years), and Low (more than 5 years). Impact is classified as High (over NT\$100 million), Medium (NT\$50 million to NT\$100 million), and Low (below NT\$50 million).

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GRI 201-2

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For material climate risks, HDRE reviews management approaches on an ongoing basis, taking into account historical experience and market conditions, and establishes corresponding management targets.

Risk Category	Risk Item	Risk Event	Impact Description	Time Horizon	Management Approach and	2025 Achievements
Physical Risk	Acute Risk - Typhoon / Heavy Rainfall	Project Delays	Extreme weather events, such as typhoons and heavy rainfall, may cause site flooding or transportation disruptions, resulting in project delays and cost increases.	Short-term	• Approach: Conduct site risk assessments before project development, implement real-time monitoring during construction, and strengthen project schedule management through standardized operating procedures. • Target: Enhance site assessment procedures and real-time monitoring capabilities to minimize project delays.	• No material project delays occurred in 2025. • Sustainability considerations were incorporated into project design discussions.
		Increased Disaster Prevention Costs	To reduce climate-related disaster impacts, additional investment may be required to enhance wind resistance, heat resistance, and flood prevention capabilities, resulting in higher capital expenditures.	Short-term	• Approach: Incorporate climate considerations into project design and select equipment and materials based on risk assessments. • Target: Develop climate-resilient project designs and evaluate adaptive equipment solutions to reduce equipment damage and additional maintenance costs.	• Conducted project design reviews with external consultants.
		Supply Chain Disruptions	Suppliers may be affected by climate-related events such as heavy rainfall, flooding, drought, or wildfires, disrupting normal supply and increasing operating costs.	Medium-term	• Approach: Diversify suppliers, strengthen local sourcing, and optimize inventory management. • Target: Establish climate risk assessment and inventory monitoring mechanisms to enhance supply chain resilience and maintain operational continuity.	• Revised supplier evaluation forms to incorporate ESG criteria.
	Chronic Risk: Long-term Climate Impacts	Higher Operating Costs	Increased weather variability may reduce the accuracy of existing risk assessment systems, resulting in greater cost uncertainty and increased cost management pressure.	Medium-term	• Approach : Strengthen risk assessment capabilities and tools, enhance climate resilience, and implement protective measures at project sites. • Target: Enhance climate scenario analysis capabilities and evaluate feasible risk measurement tools.	• Conducted regular and ad hoc inspections of project sites. • Refined climate scenario analysis methodologies in 2025.

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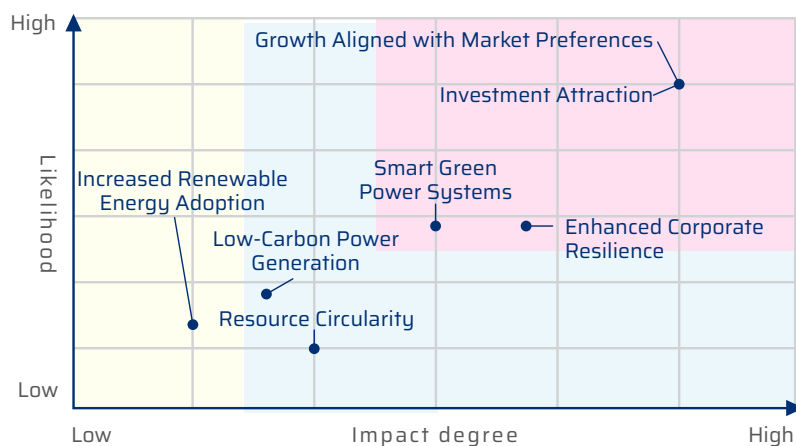
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Risk Category	Risk Item	Risk Event	Impact Description	Time Horizon	Management Approach and Targets	2025 Achievements
Transition Risk	Market	Low-Carbon Competitiveness (Price Competition)	In the low-carbon electricity market, hydropower and wind power may be more price-competitive than solar power. At the same time, growing customer demand for low-carbon products may require supply chain decarbonization, increasing operating costs and potentially reducing profitability.	Short-term	• Approach: Develop low-carbon products and green design solutions while continuously monitoring market demand. • Target: Assess the carbon footprint of PV modules and explore sustainability-linked financing solutions with financial institutions to reduce financing costs.	• Engaged with financial institutions on sustainability-linked financing.
	Reputation	Stakeholder Climate Requirements	Stakeholder expectations regarding HDRE's support for low-carbon transition, energy conservation, and carbon reduction may affect the Company's reputation among shareholders, customers, and suppliers, potentially reducing market value or increasing capital costs.	Medium-term	• Approach: Continue promoting low-carbon transition and communicate HDRE's climate commitments through stakeholder engagement, investor conferences, the corporate website, and sustainability reports. • Target: Enhance stakeholder engagement effectiveness and continue investing in education and outreach initiatives.	2025 Education and Outreach Programs: • Beautiful Taiwan 3D Movie Vehicle rural screenings: NT\$960,000 • Heshun Elementary School Walking Tour Program: NT\$100,000 • Changhua County Xinbao Elementary School Summer Tutoring Program: NT\$70,000

Climate Opportunity Matrix



Four Material Climate Opportunities Identified in 2025

- 01 Investment Attraction**
- 02 Growth Aligned with Market Preferences**
- 03 Smart Green Power Systems**
- 04 Enhanced Corporate Resilience**



Note: Likelihood is classified as High (likely to occur within 1 year), Medium (1–5 years), and Low (more than 5 years). Impact is classified as High (over NT\$100 million), Medium (NT\$50 million to NT\$100 million), and Low (below NT\$50 million).

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Opportunity Category	Opportunity Event	Impact Description	Time Horizon	Management Approach and Targets	2025 Achievements
Market	Investment Attraction	Growing awareness of green energy and net-zero transition enhances HDRE's brand value and market competitiveness, strengthening stakeholder recognition and creating opportunities for business growth and investment.	Short-term	• Approach: Continue expanding HDRE's energy-saving services and integrated green energy solutions. • Target: Increase renewable electricity usage at office locations, optimize monitoring and delivery systems, enhance service quality, and improve energy management performance.	• Taipei headquarters renewable electricity usage reached 90.46%. • Taichung office renewable electricity usage reached 88.05%.
	Growth Aligned with Market Preferences	As energy transition and net-zero policies advance, demand for green energy management, EV charging services, renewable energy, and smart energy solutions continues to grow, creating additional revenue and development opportunities.	Short-term	• Approach: Monitor policy and market developments and explore new service models. • Target: Increase renewable energy generation, expand overseas energy market deployment, and accumulate international green energy service experience.	• Overseas project sites continued trial operations in 2025.
Resilience	Enhanced Corporate Resilience	By proactively addressing climate risks and opportunities, HDRE can strengthen disaster response capabilities, maintain operational adaptability, and reduce unexpected operating costs.	Medium-term	• Approach: Regularly collect climate-related information and exchange experience with domestic and international peers to strengthen climate resilience. • Target: Encourage participation in climate-related training and activities to improve employees' climate awareness and response capabilities.	• Board members completed 18 training hours. • Climate-related training reached 143 employee participants. • 54 employees participated in sustainability point redemption activities.
Products and Services	Smart Green Power Systems	Through integrated power consulting, planning, electricity sales, and smart energy management services, HDRE helps customers improve energy efficiency and renewable electricity utilization, creating value for customers while generating new revenue opportunities.	Medium-term	• Approach: Develop integrated green electricity services and enhance customer experience. • Target: Further optimize the Smart Green Power IoT Platform, incorporate AI technologies into low-carbon services, and continuously improve platform functionality and user experience.	• Completed operation, maintenance, and functional optimization of the Smart Green Power IoT Platform.

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5.1.2.2 Climate Scenario Analysis

To strengthen climate risk management, HDRE uses scenario analysis to evaluate climate-related risks under both orderly transition and disorderly transition scenarios, supporting risk response planning and assessment of climate resilience. In 2025, HDRE continued to assess both physical and transition risks, with physical risk analysis focused on flood risks at domestic operating locations and expanded to include the Tainan factory, Kaohsiung office, and Penghu office, in line with the greenhouse gas inventory boundary. Transition risk analysis continued to evaluate the potential impact of carbon costs, using HDRE's internal decarbonization pathway as the key scenario assumption to better reflect actual carbon cost exposure.

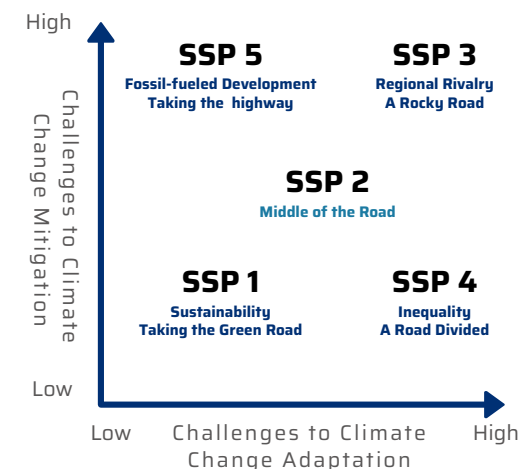
Climate Physical Risk Scenario Analysis: Flooding at Own Operations

⚡ Methodology

This analysis uses the third-generation flood potential maps published by the Water Resources Agency, Ministry of Economic Affairs (<https://gic.wra.gov.tw/Gis/Map>) to assess flooding risks through overlay analysis. Flood depths are classified as no impact, 0.3-0.5 m, 0.5-1 m, 1-2 m, 2-3 m, and above 3 m. The flood potential maps incorporate sewer systems, regional drainage flood simulations, and flood-prone area management plans, while also considering flood characteristics, including flow velocity and water-level rise rates, as well as differences in rainfall distribution between plains and mountainous areas. Accordingly, ten quantitative rainfall scenarios were simulated: 150, 250, and 350 mm in 6 hours; 200, 300, and 400 mm in 12 hours; and 200, 350, 500, and 650 mm in 24 hours.

The flood potential maps are developed using designed rainfall scenarios, specific hydrological and topographical conditions, and hydraulic modeling to simulate potential flooding under the normal operation of flood-control infrastructure. The maps illustrate designed rainfall scenarios, flood depth distributions using color-coded classifications, and relevant usage limitations. Based on these scenarios, this analysis applies rainfall simulations corresponding to both the SSP2-4.5 scenario, in which future warming is limited to 2°C, and the SSP5-8.5 scenario, in which future warming exceeds 4°C. At a 90% confidence level, maximum daily rainfall in Taiwan is projected to reach approximately 371.9 mm in 2037 under SSP2-4.5 and 419.3 mm in 2040 under SSP5-8.5, both corresponding to the 24-hour 500 mm rainfall scenario. To account for regional differences across Taiwan, all ten rainfall scenarios were incorporated into the assessment, enabling HDRE to evaluate the vulnerability of its operations under more stringent flooding-related physical risk scenarios.

The flood potential maps are intended to support early identification of disaster risks; however, they cannot simulate the actual rainfall processes or flooding conditions of future typhoon and flood events. Therefore, the maps are based on hydrological analyses using different rainfall intensities and rainfall patterns and are intended solely for pre-disaster flood preparedness and emergency response planning. As the development of these maps involves numerous assumptions and variables, and the results are significantly influenced by spatial and temporal resolution as well as model complexity, the assessment results remain subject to uncertainty.



5.1 TCFD Climate-Related Financial Disclosures

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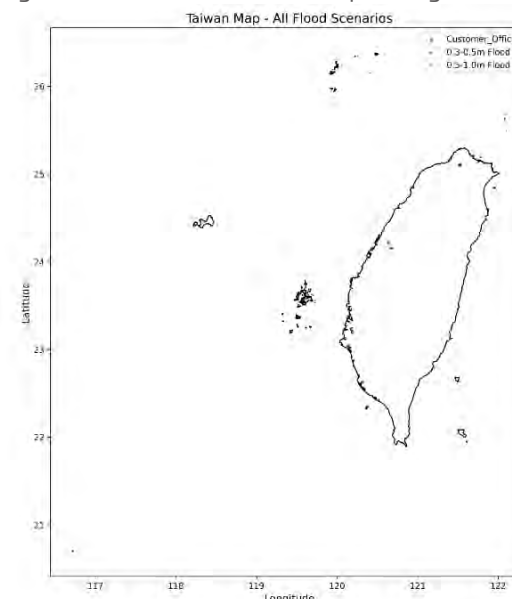
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⚡ Analysis Results and Resilience Assessment

This analysis covered 19 HDRE operating locations. After overlaying geographic information, 3 locations, including 1 owned location and 2 leased locations, were identified as having potential flooding risk under the selected flood scenarios, while the remaining locations were not located within areas projected to be affected by flooding. Overall, approximately 15% of locations have potential flooding exposure. Even under the most severe flooding scenario, the maximum simulated flood depth at affected locations is limited to the 0.5-1 m range, indicating relatively limited potential impacts and manageable risk. Detailed flooding simulation results for each operating location are presented in the table and figure below.

Hazard × Vulnerability (Maximum Flood Depth)	No Risk	0.3-0.5(m)	0.5-1(m)	1-2(m)
Owned Locations	3	1	0	0
Leased Locations	13	0	2	0

HDRE will continue to assess and strengthen flood prevention and damage mitigation measures at owned operating locations by progressively enhancing its Business Continuity Plan (BCP) for physical risks to ensure the uninterrupted delivery of energy-related services, while also taking employee commuting safety into account to strengthen organizational resilience. For leased locations, HDRE will continue to review relevant climate risk assessment reports, evaluate potential leasing risks, and identify more resilient location options where appropriate, with the aim of ensuring service continuity and safeguarding employee safety.



Climate Transition Risk Scenario Analysis: Carbon Costs

⚡ Analysis Method

This analysis builds on the carbon pricing assumptions adopted in previous assessments. In 2025, HDRE shifted to evaluating the potential financial impacts of transition-related carbon costs under different scenarios based on the Company's own decarbonization pathway, allowing for the development and refinement of decarbonization strategies that more closely reflect HDRE's operational circumstances.

Drawing on carbon price assumptions published by the Network for Greening the Financial System (NGFS), HDRE selected two scenarios for the analysis: the Below 2°C scenario, representing a moderate-emissions pathway aligned with current expectations, and the Fragmented World scenario, representing a disorderly transition pathway in which global decarbonization goals are not achieved. These scenarios correspond to warming outcomes of 1.8°C and 2.4°C, respectively, and serve as references for the Company's climate governance strategy. To enhance the reliability of the analysis, HDRE assumes that its current operating model and decarbonization plan remain unchanged. The assessment is based on the Company's emissions reduction pathway, which targets a 40% reduction in emissions by 2030 and achievement of net-zero emissions by 2050.

5.1 TCFD Climate-Related Financial Disclosures

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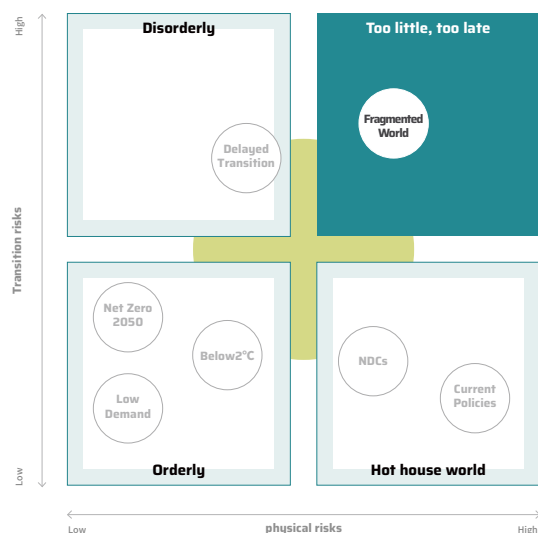
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⚡ Transition Risk Climate Scenarios, Parameters, and Assumptions

• NGFS Climate Scenario¹



• Scenario Parameters and Company Assumptions

Scenario Parameters:

Under the NGFS Below 2°C scenario, carbon prices are projected to increase from NT\$500 in 2025 to approximately NT\$4,500 by 2050. Accordingly, carbon costs are assumed to rise from approximately NT\$450 to NT\$3,000 over the same period.

Company Assumptions:

The analysis assumes a Business as Usual (BAU) operating scenario.

• Scenario Assumptions and Warming Targets¹

Below 2°C

Below 2°C

Below 2°C gradually increases the stringency of climate policies, giving a 67 % chance of limiting global warming to below 2°C. This scenario assumes that climate policies are introduced immediately and become gradually more stringent though not as high as in Net Zero 2050. CDR is deployment is relatively low. Net-zero CO₂ emissions are achieved after 2070. Physical and transition risks are both relatively low.



Fragmented World

Fragmented World

The Fragmented World scenario assumes delayed and divergent climate policy ambition globally, leading to high physical and transition risks. Countries with net zero targets achieve these only partially (80% of the target), while the other countries follow current policies.



Note 1: Source: Network for Greening the Financial System (NGFS) Scenarios Portal, <https://www.ngfs.net/ngfs-scenarios-portal/explore>

5.1 TCFD Climate-Related Financial Disclosures

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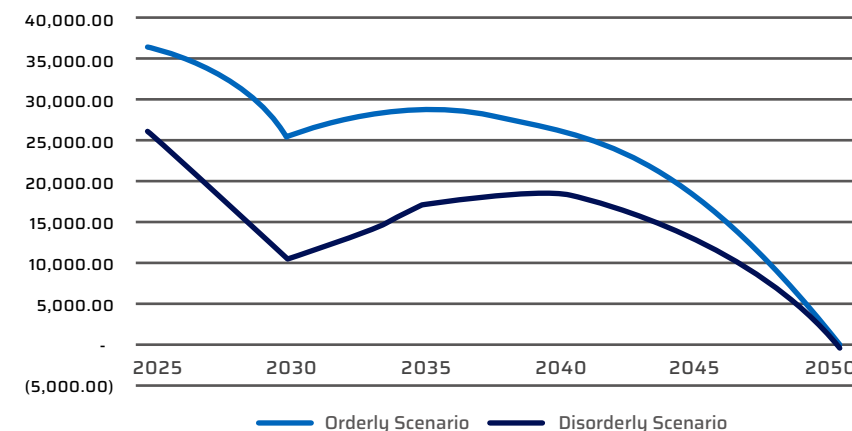
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⚡ Analysis Results and Resilience Assessment

Under the Below 2°C scenario, which is considered more consistent with current expectations, HDRE assumes that its decarbonization pathway remains unchanged. As this scenario requires higher carbon prices to limit warming to below 2°C, the greatest revenue impact is expected before 2030. Although the Company's decarbonization pathway projects a 60% reduction in emissions by 2030, rising decarbonization costs could account for approximately 0.004‰ of revenue. Once the transition is achieved and existing decarbonization targets continue to be implemented, the medium-term financial impact is expected to remain manageable.

In comparison, the Fragmented World scenario assumes a more gradual increase in carbon costs. Combined with HDRE's ongoing decarbonization efforts, carbon costs are expected to account for no more than approximately 0.003‰ of revenue. However, according to NGFS projections, other input and raw material costs could increase more significantly under this scenario. HDRE will continue to monitor and assess procurement cost risks.

⚡ Carbon Pricing: Potential Additional Operating Costs in the Future (After Decarbonization)



Climate-Related Transition Risk	Transition Risk Scenario Analysis						
	Scenario	Below 2°C			Fragmented World		
		Time Horizon	2030	2040	2050	2030	2040
Additional Carbon Costs from New Regulations and Policies	Projected Carbon Cost Range	NT\$500-\$1,300	NT\$1,300-\$2,600	NT\$2,600-\$4,400	NT\$450-\$500	NT\$500-\$1,800	NT\$1,800-\$3,100
	Carbon Cost as a Percentage of 2025 Revenue	0.003‰ - 0.005‰	0.003‰ - 0.003‰	0.001‰ - 0.003‰	0.002‰ - 0.003‰	0.001‰ - 0.002‰	0‰ - 0.002‰

Based on the transition risk analysis results, HDRE will continue to monitor its greenhouse gas emissions and international carbon pricing trends while implementing its energy conservation and carbon reduction policies. In 2025, renewable electricity usage reached nearly 90% at both the Taipei headquarters and Taichung office, with the remaining share affected by the inherent variability of renewable energy generation.

In addition to evaluating potential costs associated with future project development and procurement, HDRE will leverage its industry expertise to promote more energy-efficient projects, align with the Financial Supervisory Commission's eligibility criteria for sustainable economic activities, and support enterprises in accessing renewable energy. Internally, the Company will continue promoting energy conservation, carpooling, and electricity management initiatives as key measures to strengthen climate resilience and capture climate-related opportunities.

5.2.1 Energy Use Management GRI 302-1 GRI 302-3 GRI 302-4

⚡ Energy Management Policy and System

HDRE's EHS Office is responsible for overseeing energy management. Guided by applicable energy regulations and the Company's sustainability policy of improving environmental and energy performance, HDRE regularly reviews energy performance and develops and discloses energy management plans to achieve the following five objectives.

Five Energy Management Objectives				
Improve Energy Efficiency	Ensure Regulatory Compliance	Prevent Energy Waste	Advance Low-Carbon Operations	Strengthen Performance Management
Optimize energy allocation through equipment upgrades and smart monitoring systems.	Comply with energy management regulations and requirements.	Promote efficient energy use and foster a culture of conservation.	Improve energy efficiency and progress toward net-zero targets.	Ensure effective implementation of energy management targets and continuously improve performance.

⚡ ISO 50001 Energy Management System Implementation Status

HDRE began planning the implementation of the ISO 50001 Energy Management System in Q3 2024 and completed third-party verification and certification in December 2025. By improving energy efficiency, the Company continues to advance its green operations policy.

Item	Timeline	Implementation Status	Expected Benefits
ISO 50001 System Implementation	Assessment initiated in Q3 2024	1.Implementation assessment conducted in Q3 2024. 2.Procedures and documentation established in Q4 2024.	Systematic Energy Management
Third-Party Verification Preparation	Q4 2025	Energy performance indicators established in accordance with sustainability policy objectives.	Monitoring and Measurement Indicators
Energy Baseline Establishment	Q1 2025	1.Collected and analyzed energy baseline data based on energy performance indicators. 2.Conducted energy source identification. 3.Energy baseline establishment and statistical analysis completed in Q2-Q3 2025.	Quantified Energy-Saving Performance

5 . 2 Energy Resource Policy and Management

Item	Timeline	Implementation Status	Expected Benefits
Energy Performance Indicator Development	Q 4 2 0 2 4	Energy performance measurement indicators established.	Continuous Improvement Mechanism
Third-Party Verification and Certification	Certification completed in December 2025	1.Verification scope expanded and confirmed in Q1 2025. 2.System operation and record management implemented in Q2-Q3 2025. 3.System certification completed in December 2025.	Certification and Annual Audits to Maintain Energy Management Effectiveness
Continual Improvement of the Energy Management System	Regular review and data analysis, with annual certification maintained	-	Ongoing Implementation

Energy Use Statistics and Analysis GRI 302-1 GRI 302-3

⚡ Total Energy Consumption Over the Past Three Years

Energy Type		2 0 2 3		2 0 2 4		2 0 2 5		Annual Change in Energy Consumption (2025vs.2024)
		Energy Use (L, kWh)	Consumption (GJ)	Energy Use (L, kWh)	Consumption (GJ)	Energy Use (L, kWh)	Consumption (GJ)	
Total Fossil Fuel Consumption								
Total Fossil Fuel Consumption	95 Unleaded Gasoline	14,468.49	472.18	5,490.56	189.57	4,622.19	145.43	-23.28%
	92 Unleaded Gasoline	5,120.16	167.10	17,364.83	600.83	19,385.43	609.94	+1.52%
	Premium Diesel	24,268.23	852.92	20,797.888	743.49	30,188.40	1,089.91	+46.59%
Grid Electricity (kWh)		220,342	792.84	584,025.7951	2,102.49	1,232,799.77	4,435.91	+111.08%
Renewable Energy		167,821	603.86	144,024	518.49	183,636.00	660.77	+27.44%

5.2 Energy Resource Policy and Management

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Energy Structure Analysis

Total Energy Consumption (GJ)	2,888.905	4,154.87	6,941.96	+67.08%
Grid Electricity Ratio (%)	27.44%	50.60%	63.90%	+26.28%
Renewable Energy Ratio (%)	20.90%	12.47%	9.52%	-23.66%
Consolidated Revenue (NT\$ Million)	5,839.009	10,125.465	8,779.687	-13.29%
Energy Intensity (GJ/NT\$ Million Revenue)	0.4946	0.4103	0.7907	+92.71%

Note 1: The reporting boundary covers all operating locations of the HDRE Group, including the Taipei headquarters and offices, the Taichung office and warehouse, the Tainan factory, offices and dormitories (Annan District, Qigu District, Xuejia District, and Jiali District), the Kaohsiung office, and the Penghu office.

Note 2: The calorific values used for fuel consumption in 2024 and 2025 were based on the Energy Bureau's Calorific Value Table for Energy Products: electricity, 860 kcal/kWh; gasoline, 7,520 kcal/L; diesel, 8,629 kcal/L. Conversion factors: 1 kcal = 4.184 kJ; 1 GJ = 1,000,000 kJ.

Note 3: Grid Electricity Ratio (%) = Electricity Consumption (GJ) / Total Energy Consumption (GJ).

Note 4: Renewable Energy Ratio (%) = Renewable Energy Consumption (GJ) / Total Energy Consumption (GJ).

Note 5: Energy Intensity (GJ/NT\$ Million Revenue) = Total Energy Consumption (GJ) / Annual Consolidated Revenue (NT\$ Million). Annual consolidated revenue is based on the audited annual consolidated financial statements certified by KPMG.

Note 6: The increase in energy consumption in 2025 was primarily attributable to higher consumption of 95 unleaded gasoline and electricity. As the Company continued to expand its business operations, additional office locations and project execution activities increased the use of company vehicles, resulting in higher gasoline consumption. At the same time, growth in headcount, increased equipment usage, and the continued operation of newly established locations contributed to higher electricity consumption. In addition, the 2025 energy inventory boundary was expanded to include more operating locations and energy use data, further contributing to the increase in overall energy consumption.

5.2.2 Greenhouse Gas Management GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4

⚡ Greenhouse Gas Management Policy and Framework GRI 305-1

By conducting greenhouse gas inventories, HDRE is able to understand its emissions profile and identify opportunities for improvement at the source, supporting its transition toward net-zero emissions. Since 2021, HDRE has conducted annual greenhouse gas inventories covering Scope 1 (direct emissions), Scope 2 (indirect energy emissions), and Scope 3 (other indirect emissions).

⚡ Climate Action Philosophy

HDRE believes that "climate action starts with ourselves." The Company continues to increase its use of renewable energy and follows a clear pathway toward achieving net-zero emissions across office locations by 2030. Greenhouse gas inventory data serves not only as a disclosure tool but also as a guide for action, helping HDRE proactively manage challenges and drive continuous improvement in a changing environment.

⚡ Scope 3 Materiality Identification and Management

Based on the current inventory boundary for office operations, HDRE identified employee commuting and business travel as its primary Scope 3 emission sources through a materiality assessment process. These categories are therefore prioritized for inventory and management. To maintain emissions at a relatively stable level, HDRE implements the following low-carbon transportation measures:

- **Promoting Public Transportation:** Provides transportation subsidies and encourages employees to use public transportation for commuting.
- **Reducing Unnecessary Business Travel:** Promotes virtual meetings and reduces non-essential business travel.

Greenhouse Gas Inventory Results GRI 305-1 GRI 305-2

⚡ Inventory Standards and Methodology

The greenhouse gas inventory was conducted in accordance with ISO 14064-1:2018 using the operational control approach. Emission sources within the inventory boundary included Category 1 (direct emissions), Category 2 (energy indirect emissions), and Categories 3-6 (other indirect emissions). Greenhouse gases covered by the inventory include CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃.

⚡ Inventory Boundary

In 2025, HDRE expanded the inventory boundary to include all office locations across Taiwan. Certain subsidiary operating locations within the consolidated financial reporting boundary were also included. The inventory boundary covers the Taipei headquarters and offices, the Taichung office and warehouse, the Tainan factory, offices and dormitories (Annan District, Qigu District, Xuejia District, and Jiali District), the Kaohsiung office, and the Penghu office.

HDRE's project portfolio includes self-operated projects, outsourced operation and maintenance (O&M) projects, projects under construction, and joint venture projects. Due to the complexity of ownership, property rights, and operational control arrangements, further assessment is required before determining whether these project sites should be included in the inventory boundary. To ensure the accuracy of inventory results and regulatory compliance, project sites were not included in the 2025 inventory boundary.

⚡ 2025 Inventory Results

Within the 2025 inventory boundary, Category 1 emissions totaled 152.7804 tCO₂e, Category 2 (market-based) emissions totaled 671.3906 tCO₂e, and Categories 3-6 emissions totaled 325.8614 tCO₂e, resulting in total greenhouse gas emissions of 1,150.0324 tCO₂e.

Greenhouse gas emissions increased in 2025 primarily due to the expansion of the inventory boundary from selected operating locations to major office locations across Taiwan, together with the inclusion of additional operational activities and emission source data. Continued business growth, increased headcount, and expanded operating locations also contributed to higher energy consumption and related emissions.

Category 1 emissions increased mainly due to more frequent use of company vehicles. Category 2 emissions increased as employee headcount grew, equipment usage expanded, and newly established and expanded locations entered operation, resulting in higher electricity consumption. Categories 3-6 emissions increased in line with growth in employee commuting and business activities.

Going forward, HDRE will continue to strengthen energy management, energy-saving initiatives, and low-carbon transition actions, improve energy efficiency and renewable energy adoption, and gradually expand its greenhouse gas management scope in support of lower operational emissions and net-zero transition goals.

5.2 Energy Resource Policy and Management

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⚡ Greenhouse Gas Emission Trends in Recent Years ¹

Year	Emissions (tCO ₂ e)						Emission Intensity ² (tCO ₂ e/NT\$ Million Revenue)	
	Scope 1	Scope 2 (location-based)	Scope 2 (market-based) ³	Scope 1 + Scope 2 Subtotal ⁴	Scope 3	Total Emissions	Scope 1 + 2	Scope 3
2022	93.4242	119.2747	-	212.6989	129.8187	342.518	0.04189	0.02549
2023	119.5800	192.1409	-	311.7209	294.6332	606.354	0.05326	0.05035
2024	119.3744	288.5087	217.3609	336.7353	367.1536	775.037	0.03326	0.03624
2025	152.7804	671.3906	584.3471	824.1710	325.8614	1,150.0324	0.08396	0.03702
Annual Change	+27.98%	+132.71%	+168.84%	+144.75%	-11.25%	+48.38%	+152.4%	+2.15%

Note 1: The inventory period covered January 1, 2025 to December 31, 2025. The reporting boundary includes all operating locations of the HDRE Group, including the Taipei headquarters and offices, the Taichung office and warehouse, the Tainan factory, offices and dormitories (Annan District, Qigu District, Xuejia District, and Jiali District), the Kaohsiung office, and the Penghu office.

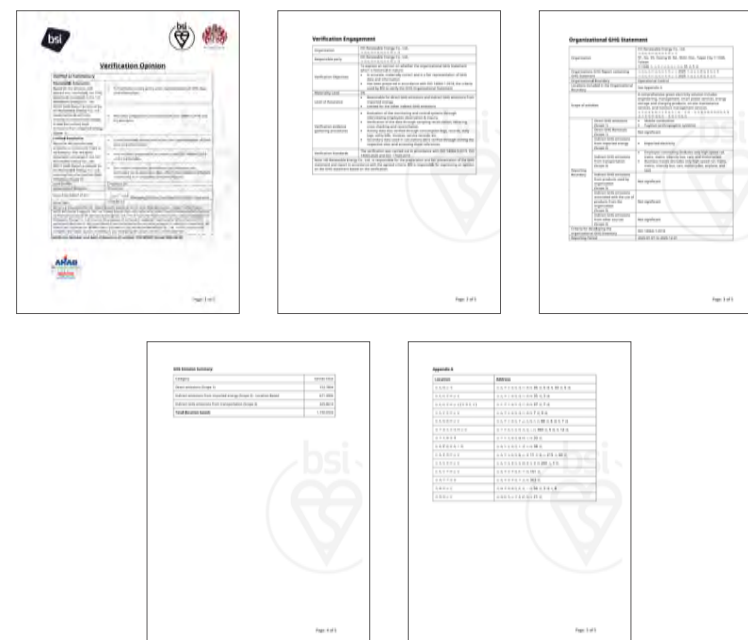
Note 2: Emission Intensity = Greenhouse Gas Emissions ÷ Revenue (NT\$ Million).

Note 3: In accordance with the ISO 14064 standard and the Greenhouse Gas Protocol, HDRE began purchasing renewable electricity in 2024. Accordingly, greenhouse gas emissions have been calculated and disclosed using both the Location-Based and Market-Based approaches. For Scope 2 emissions disclosed in the table above, the Location-Based method is calculated using total electricity consumption multiplied by the average electricity emission factor of the corresponding location, while the Market-Based method is calculated using purchased solar power and Taipower contracted electricity volumes multiplied by the applicable emission factors.

Note 4: To more accurately reflect the emissions reduction benefits of renewable electricity procurement, the subtotal of Scope 1 and Scope 2 emissions has been presented using Market-Based data since 2024.

Note 5: Greenhouse gas emission factors are based on the latest version of the Greenhouse Gas Emission Factor Management Table published by the Ministry of Environment (February 5, 2024 edition), together with the latest calorific value data available at the time of inventory. Where necessary, the mass balance approach was applied for estimation. Electricity-related emissions were calculated using the latest electricity emission factor published by the Energy Administration, Ministry of Economic Affairs (0.474 tCO₂e/MWh for 2025).

⚡ ISO 14064-3: 2019 Greenhouse Gas Inventory Verification



5.2 Energy Resource Policy and Management

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Detailed Scope 3 Greenhouse Gas Inventory Results GRI 305-3

⚡ Inventory Standards and Methodology

HDRE conducts its Scope 3 greenhouse gas inventory in accordance with ISO 14064-1:2018 using the operational control approach. The inventory covers other indirect greenhouse gas emission sources within the operational boundary (Categories 3-6), including CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃.

⚡ Detailed Scope 3 Emissions

Indirect GHG Category (Including Subcategories)	Materiality Assessment	2023 Emissions (tCO ₂ e)	2024 Emissions (tCO ₂ e)	2025 Emissions (tCO ₂ e)
Category 3: Indirect GHG Emissions from Transportation	-	294.6332	367.1546	325.8614
3.1 Upstream Transportation and Distribution	X Not Material	-	-	-
3.2 Downstream Transportation and Distribution	X Not Material	-	-	-
3.3 Employee Commuting	✓ Material	123.4901	155.4860	92.1737
3.4 Customer and Visitor Transportation	X Not Material	-	-	-
3.5 Business Travel	✓ Material	171.1431	211.6676	233.6876
Category 4: Indirect GHG Emissions from Products Used by the Organization	-	-	-	-
4.1 Purchased Goods Emissions	X Not Material	-	-	-
4.2 Capital Goods Emissions	X Not Material	-	-	-
4.3 Waste Disposal and Treatment Emissions	X Not Material	-	-	-
4.4 Emissions from Asset Use	X Not Material	-	-	-
4.5 Emissions Related to Other Categories Not Otherwise Included	X No Relevant Emission Source	-	-	-
Category 5: Indirect GHG Emissions from the Use of the Organization's Products	-	-	-	-
5.1 Emissions or Removals During Product Use	X No Relevant Emission Source	-	-	-
5.2 Downstream Leased Assets	X No Relevant Emission Source	-	-	-
5.3 End-of-Life Treatment of Sold Products	X No Relevant Emission Source	-	-	-
5.4 Investments	X No Relevant Emission Source	-	-	-
Category 6: Other Indirect GHG Emissions	X No Relevant Emission Source	-	-	-
Scope 3 Total	-	294.6332	367.1546	325.8614

Energy Use and Greenhouse Gas Reduction Targets and Management

HDRE regularly reviews emission trends and progress toward reduction targets in accordance with its greenhouse gas management policy. In 2025, total greenhouse gas emissions reached 1,150.0324 tCO₂e because of the expanded inventory boundary, increased operating locations, growing headcount, and continued business expansion. Scope 1 and Scope 2 (Location-Based) emissions totaled 152.7804 tCO₂e and 671.3906 tCO₂e, respectively.

Following assessment, the increase in greenhouse gas emissions compared with the original base year exceeded the Company's significance threshold. Accordingly, 2025 has been established as the new base year for greenhouse gas management and will serve as the basis for future reduction targets and performance tracking. Going forward, inventory boundaries will be aligned with the consolidated financial reporting boundary, and the Company will periodically review reduction targets and base year management mechanisms to ensure that its management framework accurately reflects operational conditions.

As the Group continues to expand, greenhouse gas inventory coverage has gradually evolved from a single-company approach to a more comprehensive Group-wide boundary. While the inclusion of additional entities and operating locations may increase total emissions in the short term, HDRE will continue to review inventory results, regulatory requirements, and organizational boundary changes through a rolling review mechanism. In response to the Financial Supervisory Commission's sustainability disclosure requirements and future alignment with IFRS S1 and IFRS S2 disclosure standards, HDRE has also initiated a phased transition from the ISO 14064-1 framework to the GHG Protocol greenhouse gas accounting framework. The Company will progressively incorporate Group subsidiaries and domestic and overseas operating locations to enhance the completeness, comparability, and international alignment of greenhouse gas disclosures, supporting climate risk management, decarbonization planning, and sustainability governance.

HDRE will continue to monitor energy use and emission trends and gradually reduce operational emissions through energy-saving improvements, energy management initiatives, and increased renewable energy adoption. The Company will also review its annual and 2030 greenhouse gas reduction targets and action plans on a rolling basis.

⚡ Reduction Targets

Target Level	Timeline	Target	Progress Status
Short-term Target	2025	Achieve net-zero emissions at headquarters locations	Partially Achieved
Short-term Commitment	2027	Reduce emissions by 20% from the base year	In Progress
Medium-term Target	2030	Reduce emissions by 40% from the base year	Under Planning
Long-term Target	2035	Achieve net-zero emissions across all Taiwan office locations	Under Planning
Ultimate Target	2050	Achieve net-zero emissions across all operating locations	Under Planning

5 . 2 Energy Resource Policy and Management

⚡ Reduction Strategies

Focus Area	Description
Reduce Emission Intensity	Reduce emissions per unit of revenue and per employee through renewable electricity procurement, energy management, and workplace efficiency improvements.
Increase Renewable Energy Adoption	Increase renewable electricity use across office locations through renewable energy procurement, green power wheeling, and small-scale renewable energy projects.
Improve Energy Efficiency	Enhance energy efficiency through the ISO 50001 Energy Management System, smart metering, and energy-efficient equipment management.

⚡ Promotion Measures and Achievement Status

As of the end of 2025, the status of the various reduction measures is as follows:

Initiative	Key Actions	2025 Results	Emission Reduction Benefits
Renewable Energy Adoption	- Promote renewable electricity wheeling from self-owned solar projects. - Prioritize renewable electricity use at the Taipei headquarters and Central Taiwan office. - Procure renewable electricity through Star Trade's brokerage and wheeling services. - Actively participate in the renewable electricity market and evaluate procurement options. - Increase renewable energy use and reduce operational electricity-related emissions.	- Renewable energy consumption reached 183,636 kWh, accounting for 12.96% of total electricity consumption. - Renewable electricity procured through Star Trade was supplied to the Taipei headquarters and Central Taiwan office. - Renewable electricity usage reached 90.46% at the Taipei headquarters and 88.05% at the Taichung office. - Continued participation in renewable electricity and small-scale green electricity programs to increase renewable energy use. - Since August 2022, renewable electricity has been supplied to the Taipei headquarters, and since March 2023, to the Central Taiwan office. Through renewable electricity wheeling and brokerage services, renewable electricity usage has steadily increased, contributing to lower Scope 2 emissions.	Through renewable electricity wheeling from self-owned solar projects, Star Trade's renewable electricity brokerage services, and participation in Taipower's Small-Scale Green Electricity Program, renewable energy consumption reached 183,636 kWh in 2025, accounting for 12.96% of total electricity consumption and helping reduce emissions from purchased electricity. Although Scope 1 and Scope 2 emissions increased due to business growth and higher energy demand, HDRE will continue expanding renewable electricity adoption to mitigate future emissions growth.

5.2 Energy Resource Policy and Management

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Initiative	Key Actions	2025 Results	Emission Reduction Benefits
Energy Efficiency Improvements	• Replace high-energy-consuming equipment. • Implement LED lighting systems. • Establish smart metering and energy monitoring systems. • Implement the Energy Management System (EMS) and the ISO 50001 Energy Management System.	• High-energy-consuming equipment has gradually been replaced, and LED lighting has been fully implemented to improve energy efficiency. • Smart meters have been installed at major operating locations to establish energy-use baselines and support energy management planning. • The Taichung office completed installation of a real-time electricity monitoring system, achieving 100% monitoring coverage. • The ISO 50001 Energy Management System and EMS were formally implemented in 2025. • Energy monitoring mechanisms were established across major office locations, strengthening energy management through real-time monitoring and analysis while improving overall energy efficiency.	• Through equipment upgrades, LED lighting, and energy management systems, HDRE improved energy efficiency and electricity management, reducing energy waste and enhancing energy-saving performance.
Office Net-Zero Emissions Plan	• Complete ISO 14064-1:2018 greenhouse gas inventories for offices and major service locations and obtain BSI reasonable assurance verification. • Based on comparisons with the base year, gradually achieve office net-zero emissions through energy-saving measures, renewable electricity adoption, and carbon credit procurement.	• Sustainability Development Office established to oversee implementation progress and future emissions reduction planning. • Carbon Credit Procurement Strategy established to offset residual emissions and support office net-zero emissions targets. • Net-Zero Roadmap implemented to track emissions reduction progress and support achievement of office net-zero emissions goals.	• Established greenhouse gas inventory, reduction management, and performance tracking mechanisms. Through renewable electricity adoption, energy-saving measures, and future carbon credit strategies, office operational emissions will be progressively reduced. • In response to IFRS sustainability disclosure requirements, HDRE has initiated a phased transition from ISO 14064-1 to the GHG Protocol framework and plans to expand inventory boundaries to include all entities within the consolidated financial reporting boundary, enhancing the completeness and comparability of greenhouse gas disclosures. • Following the boundary expansion, HDRE will reassess Group-wide emissions reduction measures and refine its reduction targets and net-zero pathway to support low-carbon transition and net-zero goals.

5.2 Energy Resource Policy and Management

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Implementation Results of Energy Conservation and Carbon Reduction Measures GRI 302-4

HDRE completed greenhouse gas inventories for its office locations in 2022 and continued to monitor emissions in 2025 to strengthen carbon management and improve visibility into its carbon footprint. To implement its environmental and energy policy, HDRE focuses on three key initiatives: replacing high-energy-consuming equipment, promoting environmentally responsible daily practices, and advancing waste reduction, energy conservation, and circular reuse. Key actions include adopting low-carbon equipment, encouraging employees to use reusable tableware, and promoting waste recycling and reuse.

Since the beginning of its operations, HDRE has continued to invest in environmental protection and prioritize environmentally friendly products. The Company also plans to incorporate environmental education into mandatory employee training, establish minimum annual environmental training hours, and encourage employees to put sustainable practices into action. In 2025, HDRE reported no material violations of environmental regulations or penalties imposed by government authorities.

HDRE Energy Conservation and Carbon Reduction Measures

⚡ Schedule for the Implementation of Energy Management and Energy-Saving Measures GRI 302-4

Implementation Plan	Key Actions	2025 Results
Equipment Efficiency Improvements	- Replace high-energy-consuming air conditioners. - Fully implement LED lighting systems. - Install smart meters and real-time monitoring systems.	- Major operating locations adopted energy-efficient equipment and LED lighting. - Smart meters were installed at major operating locations to establish energy-use baselines. - Electricity monitoring coverage at the Taichung office reached 100%, with expansion continuing at other locations.
Renewable Energy Adoption	- Renewable electricity wheeling from self-owned solar projects. - Renewable electricity brokerage services provided by Star Trade. - Participation in Taipower's Small-Scale Green Electricity Program.	- Renewable energy consumption reached 183,636 kWh (660.77 GJ), accounting for 9.52% of total energy consumption. - Renewable electricity usage reached 90.46% at the Taipei headquarters and 88.05% at the Taichung office. - Continued reducing emissions from purchased electricity through renewable electricity wheeling, brokerage services, and renewable electricity procurement.
Smart Energy Management	- Implement the Energy Management System (EMS). - Conduct electricity-use analysis and alerts. - Implement automated energy-saving control systems.	- EMS was implemented across major operating locations. - Real-time electricity efficiency monitoring was established. - Automated energy-saving equipment controls were deployed.
Behavioral Energy Conservation Promotion	- Promote office energy-saving practices. - Maintain air-conditioning temperatures at 26-28°C. - Conduct employee energy conservation and carbon reduction training.	- Continued promoting lights-off practices, energy-efficient equipment use, and air-conditioning temperature management. - Conducted energy management and carbon reduction training to strengthen employee awareness. - Established a culture of daily energy conservation and employee participation.

5.2.3 Water Management GRI 303-1 GRI 303-2 GRI 303-3 GRI 303-4 GRI 303-5

⚡ Overview of Industrial Water Use

Solar power generation requires significantly less water than conventional power generation technologies, with water use primarily associated with module cleaning and maintenance. As aquavoltaics projects continue to expand, effective management of aquaculture water and photovoltaic maintenance water has become increasingly important. Against the backdrop of climate change and growing water resource uncertainty, water management has become a key issue for sustainable industry development.

⚡ HDRE Water Sources

HDRE's water use consists of office operations and project-site operations. Internal use is primarily domestic water consumption, while external use includes photovoltaic module cleaning and aquavoltaics operations. Aquaculture water is sourced from Qigu Lagoon and surrounding drainage channels and conveyed to on-site reservoirs for sedimentation and water stabilization before being supplied to aquaculture ponds.

For discharge management, HDRE adopts an ecological buffer and natural purification approach instead of a high-energy closed-loop mechanical circulation system. Aquaculture tailwater is discharged into dedicated buffer ponds, where sedimentation and natural purification occur before gradual release in accordance with natural tidal cycles, supporting the coexistence of aquaculture operations and the surrounding aquatic environment. In 2025, total water withdrawal amounted to approximately 18,601 m³, covering all office locations and photovoltaic project sites.

⚡ Water Resource Management Approach and Results

In 2025, HDRE continued to strengthen the management and ecological regulation of aquaculture water resources. For discharge management, the Company adopted a combined approach of centralized pumping and ecological purification. Aquaculture tailwater is first collected and conveyed to dedicated sedimentation ponds, while subsequent treatment and discharge rely on natural purification processes and tidal cycles. This approach replaces a high-energy closed-loop circulation system while maintaining water quality and supporting environmentally responsible water management. HDRE also continued the pipeline leakage prevention improvement program initiated in 2024 to ensure stable pipeline operations and prevent water loss and waste at the source.

As part of its digital infrastructure development, environmental monitoring data and aquaculture water quality parameters were gradually integrated into an internal cloud database for storage and historical tracking, enabling site personnel to better monitor water quality trends and support ongoing water resource management.

⚡ Benefits of Water Resource Utilization in 2025

Item	Value	Description
Aquaculture Tailwater Buffer Treatment Rate	100 %	All aquaculture tailwater from aquavoltaics sites is treated through sedimentation buffer ponds for ecological self-purification and water quality stabilization.
Environmentally Friendly Tidal Discharge Rate	100 %	After purification in the buffer pond, tailwater is discharged in accordance with natural tidal cycles, reducing impacts on surrounding water bodies.

5.2 Energy Resource Policy and Management

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⚡ Current Water Use and Circulation System

In 2025, total water withdrawal for all HDRE office locations was 5,910.78 cubic meters. Including PV project sites, total water withdrawal was 18,600.82 cubic meters. Aquavoltaics aquaculture water mainly comes from nearby drainage channels and rainwater collected in self-owned reservoirs. The project site has established a complete water circulation system, with aquaculture drainage fully entering self-owned reservoirs and being reused after water-quality cultivation, achieving zero wastewater discharge.

⚡ Water Resource Management Policy

HDRE manages water resources as a strategic resource and has established a comprehensive water resource management strategy:

Implementation Plan	Office Strategy	PV Project-Site Strategy	Aquavoltaics Project-Site Strategy	Implementation Status
Water-Saving Design	Conduct regular inspections and repairs to prevent leakage.	- Optimize cleaning techniques to reduce water consumption. - Schedule cleaning based on weather conditions.	- Conduct regular pipeline leakage inspections. - Use reservoirs for preliminary sedimentation and water stabilization.	- Basic water-saving equipment has been installed at offices and project sites and continues to be optimized. - PV panel cleaning is scheduled according to weather conditions. - Aquavoltaics sites conduct regular pipeline inspections and use reservoirs to stabilize intake water quality, reducing water replacement due to fluctuations in water quality.
Circular Water Use	- Evaluate recovery and reuse of office air-conditioning condensate. - Evaluate rainwater harvesting and reuse.	- Store, filter, and reuse water through flood-detention ponds. - Adopt low-water-consumption maintenance technologies.	- Ecological buffering and tidal discharge of aquaculture tailwater. - Use probiotics for micro-ecological water quality regulation.	Aquaculture tailwater is discharged into buffer ponds for ecological self-purification before being released in accordance with natural tidal cycles, supporting a nature-based water cycle.
Technological Innovation	- Analyze water-use behavior data. - Implement smart water monitoring.	- Evaluate automated cleaning equipment. - Optimize cleaning frequency through smart control.	- Use handheld water quality testing technology. - Maintain both paper-based and cloud-based water quality records.	Handheld testing devices are used to accurately monitor water quality parameters. Records are maintained through both paper-based documentation and cloud databases to ensure data accuracy and traceability.
Automation Applications	- Evaluate smart water meter installation. - Strengthen office water resource management.	- Plan automated cleaning equipment. - Adopt water-saving cleaning technologies.	Apply automated precision feeding systems to reduce water pollution.	Automated feeding systems improve feeding accuracy, helping prevent water quality deterioration caused by residual feed and reducing water-body loading at the source.

⚡ Water Withdrawal and Discharge Management GRI 303-3 GRI 303-4 GRI 303-5

In 2025, HDRE's total water withdrawal amounted to 18,601 m³, primarily sourced from municipal water supplies. For its aquavoltaics operations, HDRE adopts a zero-wastewater-discharge strategy, whereby aquaculture water is treated and reused through a water circulation system without being discharged into external water bodies. Domestic wastewater generated at office locations is collected through building wastewater systems and treated by municipal wastewater treatment plants.

5.2 Energy Resource Policy and Management

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Category	Operating Location	Source	Total Water Withdrawal (tonnes)	Total Water Discharge (tonnes)	Total Water Consumption (tonnes)
A	All Office Locations and Warehouses	-	3,682.78	3,682.78	0
	Star Aquaculture - Riynun Site (Office)	Municipal Water	2,228	2,228	0
B	Star Aquaculture - Aquavoltaics Demonstration Site / Fisheries Research Institute ¹	Municipal Water	-	-	-
		Diverted Channel Water	-	-	-
	Project Sites Under O&M in 2025	Solar Module Cleaning Water	1,798.79	0	1,798.79
	Project-Site Water Truck / Road Cleaning	Water Truck	10,891.25	0	10,891.25
Total			18,600.82	5,910.78	12,690.04



Note 1: Water withdrawal from the Star Aquaculture - Aquavoltaics Demonstration Site / Fisheries Research Institute was not included in this year's inventory. HDRE will continue to review and assess the relevant data and gradually incorporate it into the management scope.

Note 2: In accordance with the definition recommended by GRI 303-5, Total Water Consumption = Total Water Withdrawal - Total Water Discharge.

Note 3: Both water withdrawal and water discharge are sourced from and discharged to third-party water systems (Taiwan Water Corporation).

Note 4: Based on water flow classification, Group A (offices and warehouses) is assumed to discharge 100% of withdrawn water through wastewater systems, resulting in no water consumption; therefore, Water Withdrawal = Water Discharge. Group B (outdoor operations) is assumed not to discharge water into wastewater systems or natural water bodies; therefore, Water Withdrawal = Water Consumption.

According to the World Resources Institute's water risk assessment tool, water stress levels at HDRE's operating locations in Taiwan are classified as Low to Medium (10%-20%), and none of these locations are situated in water-stressed areas. HDRE will continue to monitor changes in global water stress and will immediately implement special management measures should any future project site be located in a water-stressed area.

⚡ Future Planning for Water Resource Management

HDRE will continue advancing practical and resilient smart water management through the introduction of smart meters at photovoltaic facilities, ongoing optimization of its cloud-based water resource database, enhanced integration of field testing data with internal management systems, and evaluation of automated cleaning technologies.

Beyond 2026, HDRE will focus on further optimizing its ecological buffering and tidal discharge mechanisms, standardizing water resource management processes, and leveraging cloud-based environmental data for trend analysis to support data-driven decision-making and continuously improve water-use efficiency and environmental performance.



5.2 Energy Resource Policy and Management

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5.2.4 Waste Management GRI 306-1 GRI 306-2 GRI 306-3 GRI 306-4 GRI 306-5

⚡ Material Topic: Waste Management GRI 3-3

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

- Reduce waste treatment costs and resource consumption.
- Improve resource recovery and circular utilization efficiency.
- Reduce environmental burdens and promote the circular economy.
- Lower employee exposure to hazardous materials.
- Enhance occupational safety and health.
- Strengthen stakeholder trust in the Company's environmental management.

Negative Impacts (Risks)

- Soil, water, and air pollution risks.
- Employee and contractor health and safety risks.
- Regulatory non-compliance and penalty risks.
- Supply chain operational disruption risks.
- Reputational risks.

Commitments and Results

- Comply with applicable regulations and international standards.
- Implement waste reduction, recycling, and circular economy principles.
- Safeguard employee health and safety.
- Require suppliers to comply with relevant management standards.
- Regularly disclose waste management performance.

Negative Impact Prevention Measures or Remedial Procedure

- Establish waste classification and management systems.
- Conduct regular inspections and monitoring.
- Strengthen employee training and awareness.
- Engage qualified waste treatment contractors.
- Strengthen supplier and contractor management.
- Establish pollution incident response mechanisms.
- Promote waste reduction and resource recycling measures.

Goals

Short-Term Goals (1-2 years)

- Maintain a **100%** hazardous waste treatment rate.
- Maintain zero waste management non-compliance incidents.

Medium- to Long-Term Goals (3-5 years)

- Achieve zero major environmental pollution incidents.
- Achieve zero major occupational health and safety incidents.
- Promote resource recycling and circular material use.

Short- and Medium-Term Goals and 2025 Progress

- **100%** of hazardous waste was handled by qualified contractors.
- Waste management non-compliance incidents remained at **0**, achieving the short-term target.
- Industrial waste disposal incidents remained at **0**.
- No major environmental pollution incidents occurred.
- Continued promoting waste reduction and resource recycling to improve resource utilization performance.

2025 Key Achievements

- **100%** of hazardous waste was handled by qualified contractors.
- **0** waste management non-compliance incidents.
- **0** industrial waste disposal incidents.
- **0** major environmental pollution incidents.
- **0** major occupational health and safety incidents.
- Continued employee training and stakeholder communication.
- Completed waste declarations and competent authority inspections in accordance with regulations.

5.2 Energy Resource Policy and Management

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

HDRE has established a waste management policy based on three core strategies: waste reduction, proper treatment, and recycling and reuse. Guided by the Ministry of Environment's Waste Disposal Act, the Financial Supervisory Commission's Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and other environmental regulations, the Company has established a systematic waste reduction and management framework.

⚡ 2025 Waste Management Highlights

Waste Disposal Compliance Rate

100%

Environmental Regulatory Non-Compliance Incidents

0 Incidents

⚡ Waste-Related Inputs, Activities, Outputs, and Composition GRI 306-1

Value Chain Stage		Impact Relationship	Activity Type	Input Materials	Waste Composition	Generation and Treatment
Upstream Activities		Impacts arising from supplier packaging and transportation processes	- Material procurement - Equipment transportation - Packaging protection	- Solar modules - Steel and electrical materials - Engineering materials - Protective packaging materials	- Packaging waste: transportation protection materials - Consumable waste: construction consumables	Packaging waste, consumable waste, and construction waste are handled through qualified contractors
Organizational Operations	Project Construction	Directly generated from project construction activities	- Project development and construction - Equipment installation - Foundation construction	- Steel - Concrete - Electrical materials - Installation tools and equipment	- Metal waste: surplus steel and electrical materials - Concrete waste: residual foundation materials - Packaging waste: equipment packaging materials	- Recycled and reused where applicable - Managed through qualified contractors
	O&M Management	Directly generated from equipment maintenance activities	- Equipment maintenance - Equipment replacement - Routine inspections	- Maintenance tools - Replacement parts - Testing equipment	- Maintenance waste: replaced equipment parts - Solar modules: end-of-life equipment	- Recycled and reused - Collected by qualified recycling contractors
	Office Operations	Directly generated from office activities	- Daily office operations - Employee activities - Equipment use and replacement	- Office supplies - Electronic office equipment - Daily necessities	- General waste: generated from daily office operations - Domestic waste: generated from employee activities - Electronic equipment waste: replaced office equipment	- Waste is sorted and collected in accordance with regulatory requirements - Handled by qualified contractors
Downstream Activities		End-of-life stage of equipment	- Equipment replacement - Dismantling activities - Final disposal	- Replaced equipment - Dismantling tools - Cleaning materials	- Solar modules: end-of-life modules - Metal components: dismantled metal materials - Concrete structures: dismantled concrete materials	- Collected by qualified waste treatment contractors - Metal recycling and reuse - Final disposal

Waste Generation and Impact Analysis GRI 306-1 GRI 306-3

⚡ Material Waste-Related Impacts

Positive Impacts

- Reduce upstream resource extraction through recycling and reuse of construction materials.
- Extend equipment service life through equipment reuse across project sites.
- Promote paperless operations to reduce paper consumption and improve operational efficiency.
- Recycle and sell end-of-life solar modules to recover valuable metals and resources.
- Create business value by converting agricultural waste into biomass products through resource recovery and innovation.

Negative Impacts

- Improper disposal of construction waste may cause soil and groundwater contamination.
- End-of-life solar modules containing metals and semiconductor materials may create long-term environmental impacts if not properly managed.
- Office waste may increase landfill burdens if recycling mechanisms are not implemented.
- Excessive use of packaging materials may increase waste generation and emissions associated with waste treatment.

Waste Management Strategy and Actions GRI 306-2 GRI 306-4 GRI 306-5

In 2025, HDRE continued to strengthen its waste management framework and gradually improve related management processes. Waste generated from project sites and office locations is collected and treated by qualified contractors in accordance with regulatory requirements. Domestic waste and construction waste have been incorporated into equipment and service contractor agreements, with waste management requirements implemented through contractual mechanisms to ensure compliance. Building on existing waste sorting and collection practices, HDRE initiated waste collection recordkeeping and inventory statistics in 2025, gradually establishing a waste data management system and strengthening waste tracking and downstream management.

Integrated Waste Management Process

HDRE's waste management process consists of four stages: source reduction, waste sorting and collection, proper treatment, and downstream management. Waste is sorted and temporarily stored at the source, then collected by qualified contractors and sent for recycling or incineration according to waste type to ensure regulatory compliance. In 2025, HDRE also initiated waste collection recordkeeping and inventory statistics to establish waste quantification and tracking mechanisms and plans to introduce digital tools to further enhance management transparency and traceability.

5.2 Energy Resource Policy and Management

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

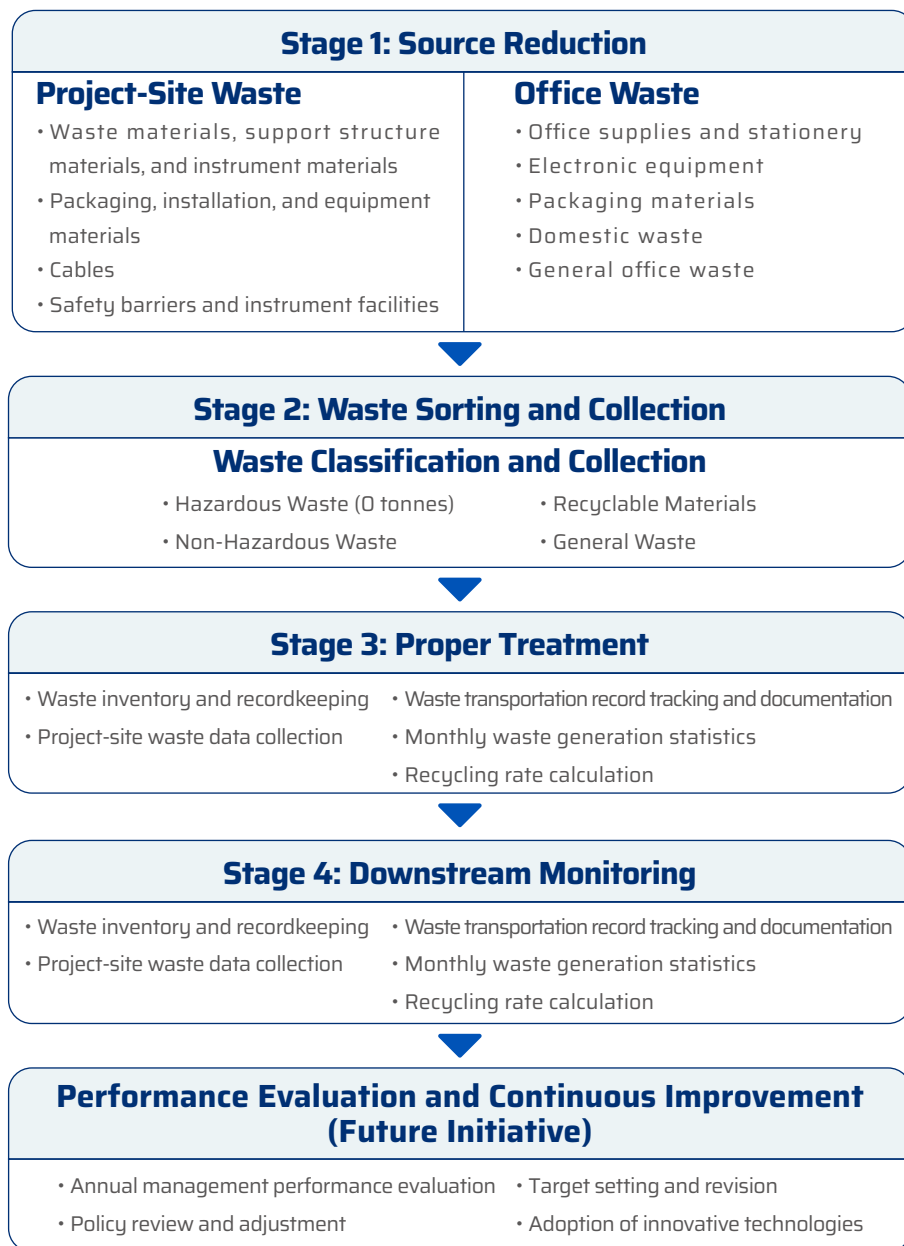
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⚡ Integrated Waste Management Process



Waste Management Strategy and Actions

GRI 306-2

⚡ Third-Party Waste Management Assurance Mechanism

Waste collection and treatment contractors engaged by HDRE must meet the following requirements:

Qualification Review

Obtain government-approved waste collection and treatment permits.

Contract Signing

Sign waste treatment agreements specifying treatment methods and responsibilities.

Periodic Evaluation

Conduct annual supplier evaluations to ensure ongoing compliance.

Treatment Verification

Require waste manifests and tracking records to verify waste treatment flows.

⚡ Comprehensive Waste Management Action Plan

Based on its three core strategies of waste reduction, proper treatment, and recycling and reuse, HDRE has established a systematic waste prevention and management framework. This framework covers the full waste management cycle, from source reduction to final disposal, with the aim of maximizing resource efficiency, minimizing environmental impacts, and supporting sustainable waste management.

Strategy Category	Specific Measures
Waste Reduction	• Procurement Optimization: Select reusable materials, such as steel molds and environmentally friendly LED lamps. • Supply Chain Management: Require suppliers to reduce packaging materials and optimize direct logistics to project sites. • Digital Transformation: Promote paperless operations and electronic approval systems. • Daily Waste Reduction: Encourage reusable tableware and reduce the use of disposable tableware and containers.
Proper Treatment	• Waste Sorting: Classify waste generated at project sites and engage qualified waste collection contractors. • Professional Treatment: Ensure 100% compliance review and contract management for waste treatment contractors. • Tracking and Verification: Require waste manifests to ensure compliant treatment and disposal flows. • Periodic Evaluation: Conduct regular evaluations of suppliers and contractors.
Recycling and Reuse	• Equipment Reuse: Reuse container offices, toilets, and safety fences across project sites. • Material Recycling: Centralize the storage and reuse of cable reels and steel molds. • Engineering Material Reuse: Reuse steel molds and track surplus materials for reallocation. • Innovative Resource Recovery: Initiate agricultural waste biochar pilot projects.

Future Planning for Waste Management

HDRE will continue to enhance waste management performance, with key priorities including establishing end-of-life solar panel treatment processes, promoting biochar commercialization, increasing the reuse of engineering materials, reducing waste generation, improving resource circularity, and continuously reducing environmental impacts.

Material Topic: Biodiversity

GRI 3-3

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

- **Green Innovation:** Promote nature-positive technologies and renewable energy development while reducing environmental costs.
- **Climate Action:** Mitigate climate risks through carbon reduction and renewable energy adoption.
- **Carbon Value:** Create carbon value through forest restoration and carbon sequestration.
- **Water Conservation:** Support water conservation, ecosystem restoration, and water circulation through aquavoltaics projects.
- **Health and Environment:** Improve environmental quality and reduce pollution-related health risks through biodiversity enhancement.

Negative Impacts (Risks)

- **Habitat Disturbance:** Inadequate assessment or planning during project development may affect local habitats and protected species.
- **Construction Impacts:** Land occupation, construction noise, and nighttime lighting may place pressure on surrounding ecosystems.
- **Water Pollution Risks:** Improper wastewater management from solar panel cleaning or construction activities may affect soil and water quality.
- **Water Resource System Impacts:** Changes in drainage design during project development may affect agricultural irrigation systems or groundwater recharge.

Commitments and Results

- HDRE upholds the core values of sustainable operations and coexistence with nature. Guided by applicable regulations and biodiversity policies, the Company is committed to achieving a Net Positive Impact (NPI) on biodiversity by 2050.

Negative Impact Prevention Measures or Remedial Procedure

- Conduct comprehensive environmental assessments before project development.
- Establish a biodiversity management and annual review mechanism to support biodiversity conservation and social value creation through ongoing stakeholder engagement.

2025 Key Achievements

- **Environmental Education:** Invested approximately NT\$1.4 million in rural environmental education programs.
- **Hualien Biodiversity Project:** Initiated in 2024, with annual investment of approximately NT\$1.0 million to support conservation agriculture, biodiversity-friendly farming, smart monitoring, and the promotion of 250 biodiversity-themed gift boxes.
- **Forest Restoration Initiative:** In collaboration with the Green Public Welfare Foundation, implemented the Yuli Forest Restoration Project, restoring more than 12 hectares and planting over 1,500 native tree seedlings.

Goals

Short-Term Goals (1-2 years)

- **Ecosystem Conservation and Restoration:** Protect biodiversity and ecological integrity through wetland restoration, afforestation, and environmental mitigation measures.
- **Sustainable Water Resource Management:** Implement water circulation systems and low-impact maintenance practices to reduce impacts on land and water resources.
- **Community Engagement:** Collaborate with local communities to promote resource conservation, ecological protection, and environmental awareness.

Medium- to Long-Term Goals (3-5 years)

- **Ecological Surveys:** Conduct biodiversity surveys and establish baseline data for major project sites.
- **Biodiversity Enhancement:** Collaborate with agricultural experts to enhance biodiversity in surrounding habitats.
- **Standard Compliance:** Achieve a 100% soil testing compliance rate.
- **Environmental Compliance:** Achieve a 100% environmental assessment compliance rate for project development.
- **Sustainability Culture:** Incorporate biodiversity into employee training to strengthen awareness of natural capital and risk management.
- **Expansion of Participation:** Promote biodiversity initiatives, including wetland surveys, species monitoring, and afforestation.

Goals

Short- and Medium-Term Goals and 2025 Progress

- **Environmental Education:** Continued rural environmental education programs, achieving annual targets and strengthening social engagement.
- **Biodiversity Project:** The Hualien project continued to advance, promoting conservation farming, biodiversity-friendly agriculture, and smart monitoring.
- **Forest Restoration Initiative:** Restoration activities progressed as planned, meeting staged targets for reforested area and native tree planting.
- **Overall Progress:** Short-term targets were achieved, while medium- and long-term strategies continued to advance, further strengthening biodiversity net positive impacts.

5.3.1 TNFD Nature-related Financial Disclosures

⚡ Biodiversity Management and Action Plan

Against the backdrop of climate change and accelerating environmental change, HDRE remains committed to sustainable development. As biodiversity loss, habitat degradation, and pressure on natural resources intensify, the Company responds through renewable energy development, ecological conservation, forest restoration, and environmental education.

Since adopting the Taskforce on Nature-related Financial Disclosures (TNFD) framework in 2024, HDRE has integrated nature-related risk and opportunity management into its operations and disclosure processes. Through the identification, assessment, and disclosure of nature-related risks and opportunities, the Company continues to strengthen the management of biodiversity, natural resources, and ecosystem services. Going forward, HDRE will continue integrating renewable energy development, aquavoltaics, ecological conservation, and natural capital management to reduce impacts on the natural environment and advance its long-term vision of achieving a biodiversity Net Positive Impact by 2050 while enhancing long-term competitiveness and sustainability resilience.

TNFD Pillar	Key Implementation Items	Responsible Unit
Governance	• The Sustainable Development Office coordinates nature-related and biodiversity management across departments and tracks the implementation of related measures and improvement plans. • The Board of Directors oversees nature-related risks and opportunities and related management actions to strengthen organizational resilience.	• Board of Directors • Sustainable Development Office
Strategy	• HDRE identifies short-, medium-, and long-term nature-related risks and opportunities, evaluates impacts on operations, strategy, and finance, and conducts matrix analysis based on likelihood and impact. • Management strategies and response plans are developed for material risks and opportunities to strengthen resilience.	• Sustainable Development Office • All Units

5.3 Biodiversity (TNFD)

GRI 101-1

GRI 101-8

Sustainable Communication, Dialogue and Engagement

Sustainability: A Commitment from Within and Beyond

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Innovation: Turning Possibilities into Momentum

TNFD Pillar	Key Implementation Items	Responsible Unit
Risk Management	• Relevant departments assess nature-related risks and develop response measures aligned with annual management plans. • Risk severity is evaluated based on likelihood and impact, with response measures developed to reduce potential impacts on operations, finance, biodiversity, ecosystems, and natural resources.	• Sustainable Development Office • All Units
Metrics and Targets	• HDRE has established management indicators for water use, energy use, greenhouse gas emissions, and waste generation, and continues developing the Smart Green Power IoT Platform. • In line with Taiwan's 2050 net-zero pathway, HDRE has established short-, medium-, and long-term carbon reduction targets to support low-carbon and sustainable development.	• Sustainable Development Office • All Units

5.3 Biodiversity (TNFD)

GRI 101-1

GRI 101-8

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⚡ Nature-Related Dependencies and Impacts

HDRE applies the LEAP approach under the Taskforce on Nature-related Financial Disclosures (TNFD) framework to assess interactions between its business operations and the natural environment, focusing on the four core TNFD realms: atmosphere, land, freshwater, and ocean. The LEAP approach comprises four steps: Locate, Evaluate, Assess, and Prepare. Through this process, HDRE progressively integrates nature-related considerations into risk management and operational decision-making, strengthening its management of natural capital and biodiversity while enhancing operational resilience.

⚡ LEAP Nature-Related Risk and Opportunity Assessment Process

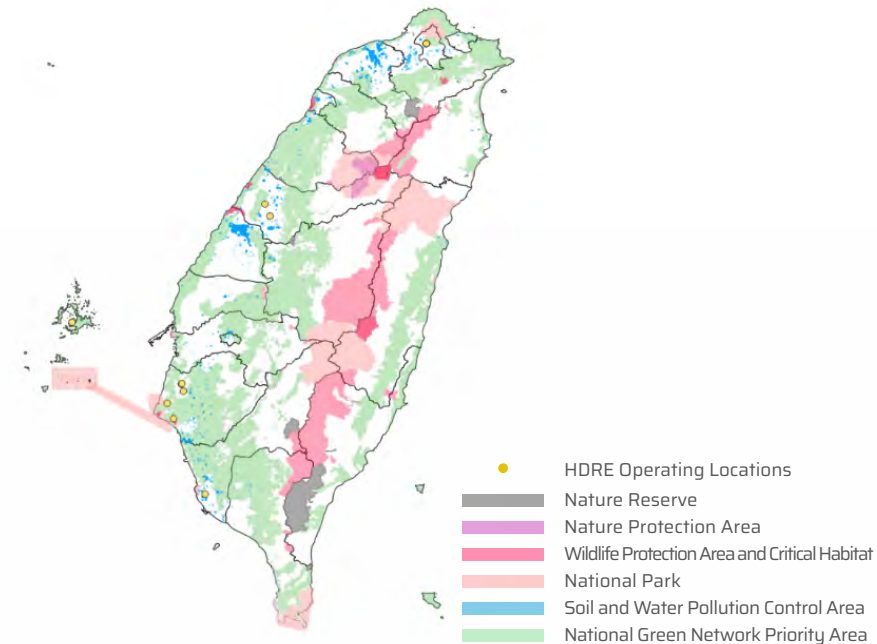
Step	Content
Locate: Identify Key Business Activity Locations	- Identify key business activity locations and understand the distribution of operations and assets across the value chain and geographic regions. - Assess operational characteristics and interactions with the natural environment. - Evaluate the ecological importance of operating locations.
Evaluate: Assess Dependencies and Impacts of Key Value-Chain Activities	- Assess dependencies and impacts of business activities on the natural environment. - Evaluate vulnerability to nature-related changes and strengthen ecosystem service protection. - Identify business activity locations, environmental assets, and ecosystem services. - Assess impacts on the natural environment and local communities. - Analyze impact drivers and identify priority issues.
Assess: Analyze Nature-Related Risks and Opportunities	- Assess nature-related dependencies, impacts, risks, and opportunities. - Identify risks related to climate change, resource scarcity, and ecosystem degradation. - Identify opportunities arising from renewable energy demand and enhanced ecological value. - Incorporate nature-related considerations into project design and implement mitigation measures, including water resource management and eco-friendly practices.
Prepare: Develop Strategies and Disclose Assessment Results	- Refine existing measures and future strategies based on the assessment results. - Disclose nature-related risks, impacts on resource supply, and management outcomes through TNFD reporting. - Continue implementing ecological conservation, water resource management, and eco-friendly practices. - Advance nature-positive actions and continuously review risk management strategies in response to environmental and market changes.

Site Biodiversity Impact Analysis

HDRE uses the ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure) tool to assess nature-related dependencies and impacts and identify natural capital risks. This assessment helps the Company better understand nature-related challenges across its operations and develop appropriate response strategies.

HDRE's businesses, including renewable energy project development, green electricity services, aquaculture, and aquavoltaics operations, are closely linked to land use, water resources, and natural ecosystems. The Company therefore systematically evaluates the dependencies and impacts of its operating locations on biodiversity and the natural environment to identify nature-related risks and opportunities. HDRE also reviews operating locations against relevant environmental regulations in Taiwan, including the Forestry Act, Wildlife Conservation Act, and National Park Act, as well as protected areas such as national parks, wildlife protection areas and critical habitats, nature reserves, nature protection areas, soil and water pollution control areas, and National Green Network priority areas. The results serve as an important basis for nature-related strategy planning and risk management.

Recognizing the industry's dependence on nature, HDRE has implemented the Environmental and Social Screening Mechanism for Solar Aquavoltaics to assess ecological and socioeconomic impacts in potential development areas and develop corresponding mitigation measures. Biodiversity analysis indicates that none of HDRE's 19 operating locations are situated within nature reserves, wildlife protection areas, or critical habitats. Only three locations in Tainan and Penghu are located within National Green Network priority areas. Among them, the Tainan location is situated in the Annan coastal area, where special attention is given to migratory bird habitats, including the black-faced spoonbill. HDRE has established an ecological conservation area of approximately 6 hectares to protect habitat conditions. The Penghu location is situated within a tern conservation corridor; however, the site is used solely as an office, minimizing impacts on the local ecosystem.



Natural and Biodiversity Risk Matrix Analysis

In addition to the analysis above, HDRE continues to refine its assessment framework for nature-related risks and opportunities. In 2025, the Company incorporated external expert input and cross-functional interview findings, focusing on nature, biodiversity, and natural capital issues that are material to its operations. By evaluating the likelihood and impact of identified risks and opportunities, HDRE developed a Natural and Biodiversity Risk Matrix to support management strategies, target setting, and resource allocation, thereby strengthening its management of nature-related issues and enhancing operational resilience.

5.3 Biodiversity (TNFD)

GRI 101-1

GRI 101-8

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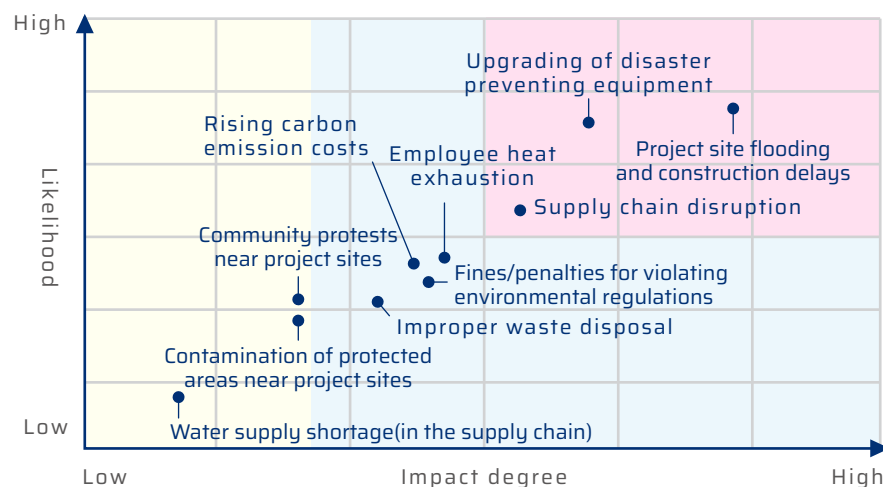
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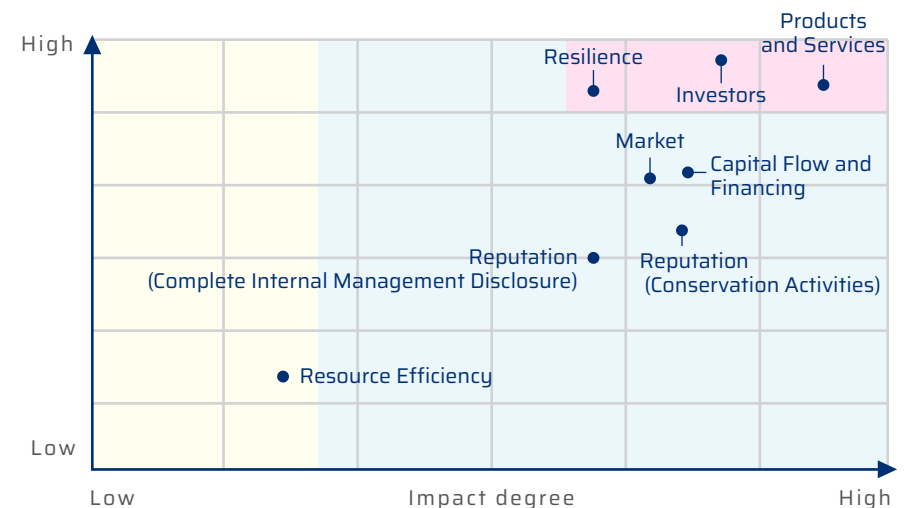
Innovation: Turning Possibilities into Momentum

Risk Category	Risk Item	Risk Event	Impact Description	Time Horizon	Existing Management Approaches and Targets
Physical Risk	Acute Risk	Stormwater Retention Project Delays	Extreme weather events, such as heavy rainfall, typhoons, and flooding, may disrupt construction schedules, resulting in project delays, cost increases, and potential environmental impacts from extended construction periods.	Long-term	•Approach: Implement real-time monitoring during construction and strengthen schedule control through standardized procedures. •Target: Enhance site assessment and monitoring systems, avoid project delays, and incorporate nature-related considerations into project design.
		Disaster Prevention Equipment Upgrades	Extreme temperatures, strong winds, heavy rainfall, and flooding may increase equipment damage risks and disaster prevention costs.	Short-term	•Approach: Incorporate climate and nature-related considerations into project design while minimizing ecological impacts. •Target: Develop low-risk project designs, evaluate climate-resilient equipment solutions, and strengthen reviews by environmental experts.
		Supply Chain Disruptions	Extreme weather events may affect supplier production, logistics, and delivery capacity, resulting in supply chain disruptions, project delays, and cost increases.	Medium-term	•Approach: Diversify suppliers, strengthen local sourcing, and optimize inventory management. •Target: Develop nature-related supply chain risk assessments and inventory analyses to maintain operational resilience.

⚡ Natural Risk Matrix



⚡ Natural Opportunity Matrix



5.3 Biodiversity (TNFD)

GRI 101-1 GRI 101-8

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Opportunity Category	Opportunity Event	Impact Description	Time Horizon	Existing Management Approaches and Targets
Products and Services	Smart Green Power Systems	Growing demand for renewable energy and corporate net-zero transition creates opportunities for smart energy management, green electricity trading, and energy services, helping customers improve energy efficiency and renewable electricity adoption while generating new revenue opportunities.	Long-term	• Approach: Continue developing smart energy management and integrated green electricity services. • Target: Enhance the Smart Green Power IoT Platform to improve management efficiency and customer service quality.
Investors	Increased Demand for Nature-Related Information	Growing investor and stakeholder attention to natural capital and biodiversity issues enhances corporate reputation, investment attractiveness, and financing opportunities.	Long-term	• Approach: Integrate nature- and biodiversity-related topics into management and disclosures. • Target: Strengthen biodiversity management and nature-related disclosure quality.
Capital Flows and Financing	Alignment with International Sustainability Rating Requirements	Stronger natural resource and biodiversity management can improve sustainability performance, enhance access to green finance and sustainable investment opportunities, and reduce financing costs.	Medium-term	• Approach: Monitor international sustainability ratings and nature-related disclosure trends. • Target: Conduct nature-related self-assessments and develop corresponding action plans.

Natural Risk, Impact Management, Metrics and Targets

Although HDRE began referencing the TNFD framework and gradually introducing related tools and disclosure mechanisms in 2024, it had already launched Taiwan's first self-initiated aquavoltaics project with an Environmental and Social Screening Mechanism at its Qigu site in 2018. HDRE also established ecological conservation areas, preserved native vegetation, adopted biodiversity-friendly design, and supported wetland conservation projects through cross-sector collaboration, laying a strong foundation for nature-related management.

Building on practical project experience, HDRE has progressively identified the dependencies and impacts between its operations and the natural environment across five key nature-related impact pathways: climate change impacts on nature, land/freshwater/ocean use, resource use, pollution, and invasive alien species. Based on this assessment, the Company applies an avoid, reduce, restore, and regenerate framework to mitigate nature-related risks and enhance positive ecological outcomes. In 2025, HDRE further strengthened the assessment and management of nature-related risks and opportunities by integrating practical experience with the TNFD framework and gradually establishing metrics and targets aligned with its business strategy.

Key management actions and future focus areas as of 2025 include:

(1) Reducing Natural Resource Use - Water Resource Management

During project construction, HDRE uses water trucks to avoid increasing pressure on local water resources. Office locations primarily rely on municipal water supplies and continue promoting water conservation measures.

(2) Avoiding and Reducing Ecological Impacts

Land Use and Sensitive Area Management: External consultants conduct ecological, water quality, and environmental assessments throughout project development and establish sensitivity maps to identify high-risk locations and support environmental protection planning.

(3) Strengthening Ecological Protection Mechanisms

Long-Term Ecological Monitoring: HDRE conducts ongoing water quality and ecological monitoring at aquavoltaics and other operating sites to track environmental changes and adjust management measures accordingly.

HDRE continues expanding nature restoration and biodiversity initiatives through collaboration with foundations and professional organizations to promote forest restoration projects, seed conservation contract farming, biodiversity-friendly agriculture, and smart monitoring. Within its available resources and capabilities, the Company continues supporting conservation initiatives across Taiwan and expanding its positive contributions to the natural environment.

5.3.2 Biodiversity Management and Highlight Projects

⚡ Biodiversity Policy

HDRE adopts “Smart Green Energy, Readily Accessible” as its development vision and emphasizes long-term, systematic sustainability planning. The Sustainable Development Office coordinates sustainability strategies and related initiatives and regularly reports progress on sustainability governance and nature-related issues to the Board of Directors. As the highest oversight body, the Board ensures that biodiversity and nature-related considerations are integrated into corporate decision-making and operational management.

Biodiversity is essential to ecosystem functions and environmental resilience, while a healthy natural environment forms the foundation of HDRE's sustainable development. Through its operations, project development, and value chain management, HDRE continues to reduce potential impacts on the natural environment and create positive environmental value.

According to the Convention on Biological Diversity (CBD), biodiversity refers to the variability among living organisms from terrestrial, marine, and other aquatic ecosystems, including diversity within species, between species, and of ecosystems. HDRE recognizes the scientific consensus that biodiversity loss can have significant impacts on the natural environment, the global economy, and human well-being. The Company supports the vision and targets of the Kunming-Montreal Global Biodiversity Framework and promotes positive biodiversity outcomes through renewable energy development, ecological conservation, forest restoration, and environmental education.

Biodiversity Initiative Development Timeline (2022-2024)

⚡ 2022

- 1. Qigu Aquavoltaics Ecological Conservation:** Established a waterfowl conservation area at the Qigu site to protect habitats for the black-faced spoonbill and other waterbirds, while preserving mangrove areas as natural buffers and ecological restoration sites.
- 2.Environmental and Social Screening and Community Engagement:** Introduced the Environmental and Social Screening Mechanism to identify ecological and social impacts and establish local stakeholder engagement channels.
- 3.Green Supply Chain Development:** Adopted biodiversity-friendly construction practices and initiated ecological monitoring measures.

⚡ 2023

- 1.Biodiversity-Friendly Design Enhancement:** Optimized project designs based on site characteristics and fully eliminated the use of chemical agents for solar module cleaning.
- 2.Advancing the Aquavoltaics Model:** Continued monitoring black-faced spoonbill populations and implemented biodiversity-friendly water resource management measures.
- 3.Gukeng Net-Zero Demonstration Site:** Promoted waste bamboo reuse and ecological restoration initiatives.

⚡ 2024

- 1.Wetland Restoration Collaboration:** Joined the Tainan Salt Pan Wetland Restoration Alliance to support endangered species conservation.
- 2.Hualien Biodiversity Project:** Promoted coexistence between agriculture and ecosystems through contract farming, biodiversity-friendly agricultural practices, and seed conservation programs.
- 3.Community Engagement Initiatives:** Implemented food bank and community health support programs.
- 4.Enhanced Environmental Monitoring:** Established water, soil, and ecological databases to track biodiversity trends.
- 5.TNFD and ESG Integration:** Introduced TNFD and ESG frameworks to strengthen nature-related risk management and disclosure transparency.

2025 Biodiversity Promotion and Highlight Projects

HDRE has long been committed to biodiversity conservation and integrates related practices into project development and operations. Ecological considerations are incorporated during site planning through the establishment of ecological reserves and native species restoration programs. At aquavoltaics sites, HDRE adopts low-density aquaculture and organic materials to support a balanced production model that promotes the coexistence of aquaculture activities and the natural environment.

⚡ Environmental and Social Screening Mechanism and Ecological Conservation Practices

Assessment Item	Description
Issue Identification	Assess site-specific environmental conditions using simulation software and engage external consultants or environmental organizations to identify potential environmental and social impacts.
Water and Soil Assessment	Conduct quarterly water quality and soil assessments before, during, and after project development to ensure environmental quality.
Ecological Surveys	Engage external ecological consultants to conduct professional surveys and monitoring before, during, and after project development. Monitor potential environmental impacts over the long term and publicly disclose monitoring data through online platforms for academic and research purposes.
Project Design	Design project layouts based on aquaculture operational needs and the ecological value of existing or potential habitats to minimize ecological disturbance while maintaining aquaculture activities.

⚡ 2025 Ecological Conservation Projects

Conservation Project	Investment Amount	Key Actions	Outcomes and Benefits
Yuli Forest Restoration Project	NT\$1,500,000	Planted 1,500 native tree seedlings	Enhanced carbon sequestration capacity and established an environmental education site.
Qigu Ecological Conservation Area	NT\$200,000	Established a 6-hectare conservation area at the Qigu site	Protected habitats for the black-faced spoonbill and other migratory birds.
Tainan Wetland Restoration Initiative	NT\$200,000	Participated in Tainan salt pan wetland restoration projects	Supported wetland carbon sequestration functions and biodiversity conservation.

Highlight Projects

HDRE references the TNFD framework and ENCORE tool to identify key ecosystem services, including carbon sequestration, hydrological regulation, and habitat conservation, and evaluates them in conjunction with project-site characteristics. Key beneficiaries include local communities, agricultural and fisheries workers, and ecological species. Through ecological conservation and environmental education initiatives, HDRE promotes the coexistence of people and nature. Going forward, the Company will continue strengthening stakeholder engagement to better identify and assess ecosystem service impacts.

⚡ Kongquefish Tribe Hualien Biodiversity Project

HDRE partnered with the Kongquefish Tribe to promote the Dakbalay Ecological Restoration Program, focusing on native species conservation, biodiversity-friendly farming, and smart monitoring.

- **Ecological Restoration:** Restored traditional crops and incorporated them into biodiversity contract farming programs.
- **Ecological Monitoring:** Established ecological ponds, beehives, and native grass areas, recording 26 species.
- **Community Support:** Provided emergency relief during the 2025 Hualien wildfires and Typhoon Danas, supporting local communities and strengthening disaster resilience.



⚡ Green Future: Green Carbon Public Welfare Program

HDRE partnered with National Yunlin University of Science and Technology to promote the Ten-Year Campus Disaster Prevention and Afforestation Program.

- **Afforestation and Education:** Completed activities at 20 schools, planted 500 native trees, and reached over 5,000 students and 200 volunteers.
- **Carbon Management:** Retired 10 tCO₂e of Gold Standard (GS) carbon credits.
- **Long-Term Benefits:** Expected to generate 90-110 tCO₂e of carbon benefits over 20 years, with an estimated SROI of 3.9-4.3:1.



⚡ Yuli Forest Restoration Project

HDRE partnered with the Green Public Welfare Foundation to implement the T-EARTH Forest Restoration Project, restoring 12 hectares of land. Between 2023 and 2024, approximately NT\$1.5 million was invested to plant 1,500 native tree seedlings, with estimated carbon sequestration benefits of 27,903 tCO₂e over the next 10 years. The project enhances biodiversity and habitat quality while supporting environmental education, community participation, and nature-based solutions (NbS).



⚡ Qigu Ecological Conservation Area

Located in Qigu District, Tainan City, the site covers 56.71 hectares and has operated since 2018 as Taiwan's first self-initiated aquavoltaics project with an Environmental and Social Screening Mechanism. HDRE established a 6-hectare ecological conservation area to protect habitats for the black-faced spoonbill and other migratory birds, while preserving native red mangroves and promoting biodiversity-friendly practices to support ecological conservation and sustainable development.



Future Outlook for Biodiversity

HDRE's biodiversity targets are aligned with the TNFD framework and the global Nature Positive agenda, with achieving Net Positive Impact by 2050 as its long-term goal. The Company will progressively establish quantitative baselines and science-based indicators to strengthen progress tracking and performance evaluation. In 2025, HDRE continued implementing its Biodiversity Policy and advancing conservation initiatives with no net loss as its short-term management objective.

HDRE continues to build on existing project-site experience through ecological monitoring and conservation activities. At the Qigu site, the Company maintains an approximately 6-hectare waterfowl ecological area and preserves native mangroves to protect habitats for migratory birds, including the black-faced spoonbill. At the Gukeng site, HDRE continues operating an ecological detention pond and supporting community participation through environmental education. The Company also continues supporting the Tainan Salt Pan Wetland Restoration Initiative through wetland maintenance and ecological monitoring to help protect migratory bird habitats and preserve wetland carbon sink functions.

HDRE continues to incorporate biodiversity-friendly design into new project developments by avoiding chemical cleaning agents, preserving native vegetation, and establishing ecological spaces where appropriate. Going forward, the Company will continue developing site-specific conservation measures based on local environmental and ecological conditions, further strengthening biodiversity management while supporting the coexistence of project development and nature.

CH6

Innovation: Turning Possibilities into Momentum

Empowerment & Energy

- 6.1 Corporate Governance
- 6.2 Business Performance
- 6.3 Integrity Management and Legal Compliance
- 6.4 Risk Management
- 6.5 Green Energy Aggregator





Core Vision and Commitment

As HDRE continues its growth as a listed company, it strengthens its corporate governance, sustainable development, ethical management, and risk management practices. Alongside business growth, the Company enhances corporate governance performance, promotes ecological and environmental sustainability, and creates value through effective risk management.



2025 Results and Performance

1

R&D investment in 2025 remained above 1% of revenue.

4

No major information security incidents occurred in 2025. Information security management was strengthened, and ISO 27001 certification was maintained.

2

Installed 172 charging stations and sold 282 charging devices in 2025, continuing to expand charging operations.

5

No major legal violations or significant internal control deficiencies occurred in 2025. The Company continued to uphold regulatory compliance and ethical management.

3

Developed a smart power platform in 2025, reducing manual operations by over 80% and error rates by more than 50%, significantly improving operational efficiency.

6.1 Corporate Governance

6.1.1 Governance Structure GRI 2-9

⚡ Corporate Governance Guided by Sustainable Development

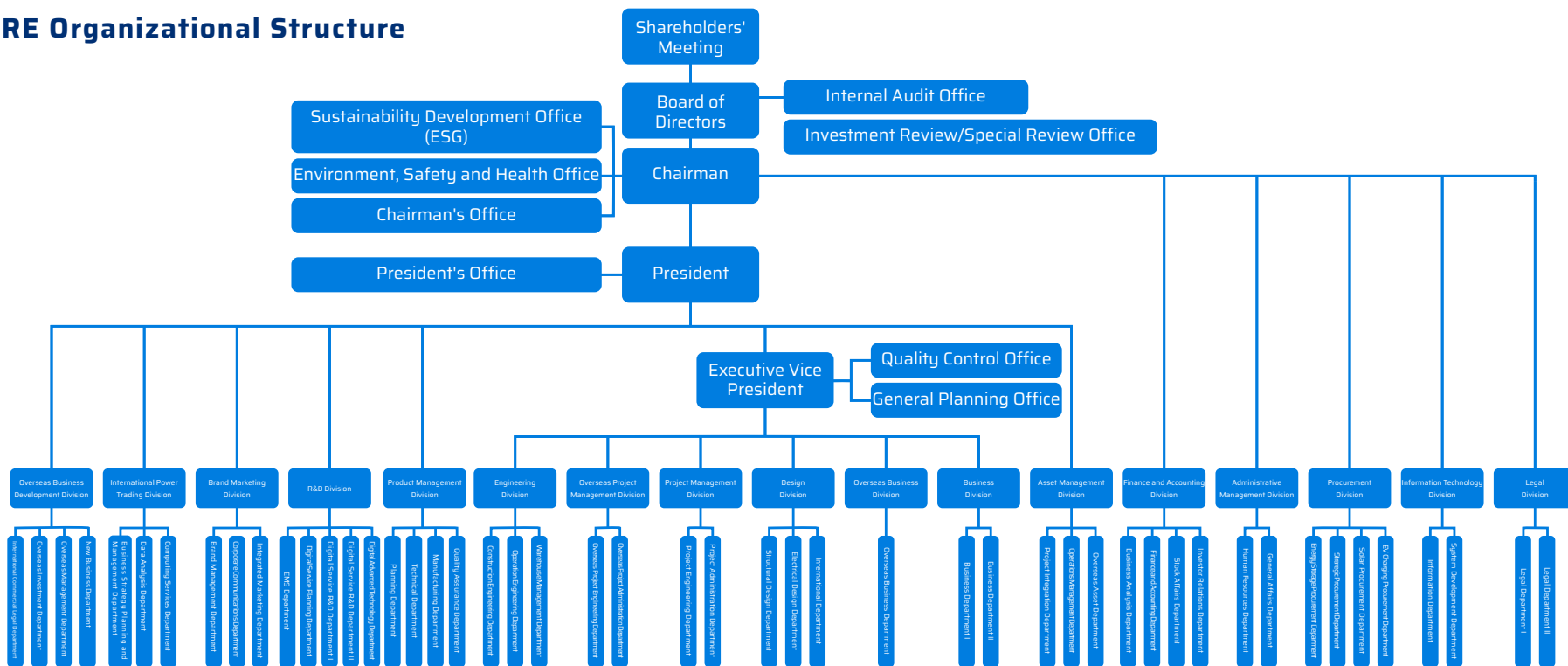
HDRE continues to expand its business footprint and refine its governance structure in line with business growth. Starting with power development and engineering, the Company has expanded into power plant asset management and smart power services, broadening its business scope while pursuing the vision of electricity market liberalization.

To better respond to changes in the domestic market, HDRE established a Sustainable Development Office to strengthen sustainable governance. While creating new business opportunities, the Company fulfills its sustainability responsibilities, contributes to society and the environment, and creates greater value through sustainable development.

HDRE's corporate governance system complies with applicable laws and regulations, its Articles of Incorporation, agreements signed with the Taiwan Stock Exchange or Taipei Exchange, and other relevant requirements. The Company further emphasizes the following principles:

- Safeguard shareholders' rights and interests.
- Enhance the functions of the Board of Directors.
- Respect stakeholders' rights and interests.
- Improve information transparency.

⚡ HDRE Organizational Structure



6.1 Corporate Governance

Sustainable
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Communication,
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Our Original Aspiration

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6.1.2 Board of Directors GRI 2-10 GRI 2-11 GRI 2-15 GRI 2-17 GRI 2-18 GRI 2-19 GRI 2-20 GRI 405-1

HDRE upholds the principles of ethical governance and is committed to fostering an honest and transparent corporate culture, strengthening its governance framework, and continuously enhancing governance effectiveness. The Board of Directors serves as the Company's highest decision-making and governance body, overseeing overall operations and supervising management's execution of policies.

Board members are nominated and elected in accordance with the Articles of Incorporation to ensure effective Board operations. HDRE also follows its Corporate Governance Best Practice Principles, promotes Board diversity and independence, and evaluates Board performance in accordance with the Board Performance Evaluation Procedures. All Board resolutions clearly document the resolution process to safeguard shareholders' rights and interests.

- Board enhances corporate governance and overall performance. Directors are selected based on merit, with diversity strengthened through gender, age, professional knowledge and skills, and complementary experience across different industries.
- Board Independence: All independent directors comply with the requirements for independent directors prescribed by the Securities and Futures Bureau of the Financial Supervisory Commission.

⚡ Board Composition

In 2025, HDRE had 7 directors, including 3 independent directors, 1 female director, and 1 employee director. The Board also reflects age diversity, with 5 directors under the age of 50, demonstrating the vitality and diversity of the Board.

Position	Director Name	Gender	Age	Tenure	Industry Experience				Professional Competencies	
				(Note 1, Note 2) 3 years	Business Management	Venture Capital	Renewable Energy Project Development	Construction Development	Finance and Accounting	Securities Finance
Representative of Corporate Director (Chairman)	Edward Hsieh	Male	41 - 50	V	V	V	V	V		
Representative of Corporate Director	Jason Chou	Male	41 - 50	V	V	V	V	V		
Representative of Corporate Director	Yi-Neng Hsu	Male	41 - 50	V	V	V		V		
Representative of Corporate Director	Han Cheng	Female	41 - 50	V	V				V	
Independent Director	Liang-Yu Chang	Male	41 - 50	V	V	V			V	V
Independent Director	Feng-Sheng Wu	Male	71 - 80	V	V	V				
Independent Director	Ren-Hao Deng	Male	51 - 60	V			V	V		



Note 1: Under Article 195 of the Company Act, each director's term may not exceed three years and directors may be re-elected. If a director's term expires and re-election cannot be completed in time, the director shall continue to perform the duties of office until the newly elected director takes office.

Note 2: The consecutive terms of all independent directors do not exceed three terms.

6.1 Corporate Governance

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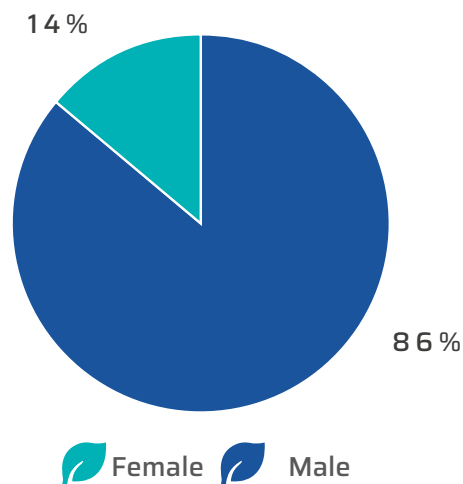
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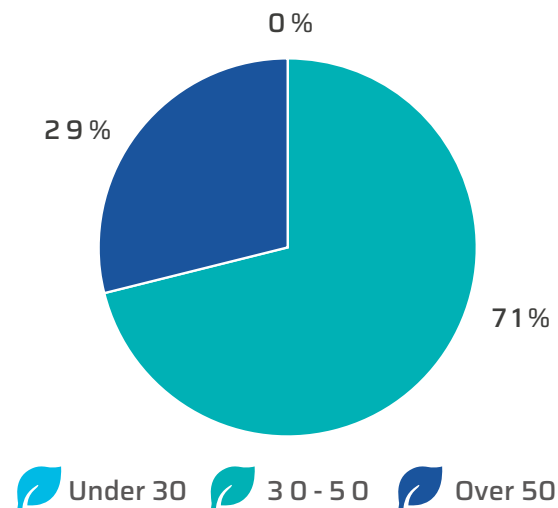
Innovation: Turning
Possibilities into Momentum

⚡ Basic Characteristics of the Board

• Gender Distribution of Board Members



• Age Distribution of Board Members



⚡ Insider Trading Prevention Measures

The Company strictly implements insider trading prevention mechanisms and regularly provides directors, managers, and employees with training on the Procedures for Handling Material Inside Information and the Management Procedures for Prevention of Insider Trading.

New directors and managers receive professional briefings within three months of assuming office. The briefing covers insider reporting obligations, insider trading restrictions, trading blackout periods before financial report announcements, and other applicable requirements. Relevant information is available through the internal system, and reminder notices are issued before financial report announcements to ensure compliance with applicable laws and regulations and effective corporate governance.

During annual insider trading prevention training, the Company reminds directors not to trade Company shares during the 30-day blackout period before the annual financial report announcement and the 15-day blackout period before each quarterly financial report announcement.

⚡ For additional insider trading prevention measures, please refer to the Corporate Governance section of the HDRE website.



6.1 Corporate Governance

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

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⚡ Corporate Governance Officer

Pursuant to a resolution of the Board of Directors on December 23, 2024, the Company appointed Yen-Kai Liao, Chief Financial Officer of the Finance and Accounting Division, to concurrently serve as Corporate Governance Officer. The Corporate Governance Officer is responsible for providing directors with information necessary for performing their duties, assisting directors in regulatory compliance, reviewing and revising corporate governance policies and related procedures, and regularly reporting on corporate governance operations to the Board of Directors.

⚡ Functional Committees ¹

Item	Audit Committee	Remuneration Committee (renamed Remuneration and Nomination Committee on April 24, 2026)
Selection Process and Principles	Established in accordance with the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies. The committee is composed of all independent directors, with no fewer than three members, one of whom serves as convener and at least one of whom has accounting or financial expertise.	Established in accordance with the Regulations Governing the Appointment and Exercise of Powers by Remuneration Committees of Companies Whose Stock Is Listed on the Taiwan Stock Exchange or Traded Over the Counter. The committee shall have no fewer than three members appointed by Board resolution, and more than half of its members shall be independent directors.
Committee Composition	Composed of all independent directors of HDRE (three seats), with Independent Director Chang Liang-Yu serving as convener.	Composed of all independent directors of HDRE (three seats), with Independent Director Wu Feng-Sheng serving as convener.
Responsibilities	Assists the Board in supervising the quality and integrity of accounting, audit, financial reporting processes and financial controls, while continuing to strengthen Board operating efficiency and cultivate sound governance culture.	Reviews Board proposals relating to policies, systems, standards and structures for performance evaluation and remuneration of directors and managers, ensuring that remuneration is closely linked to the implementation of operating strategies and corporate sustainability accountability.
Meetings Held	12	2
Attendance Rate, Including Proxy Attendance	100 %	100 %
Charter	Please refer to the HDRE website under Investor Relations - Important Corporate Regulations: https://www.hdrenewables.com/investor-relations/regulation/	



Note1: Proposals reviewed by the functional committees are submitted to the Board of Directors for approval. Relevant information is disclosed in the Company's Annual Report.

⚡ Board Nomination

Directors are elected through a candidate nomination system and in accordance with the Procedures for Election of Directors. The Company seeks external professionals as part of director succession planning. To cultivate successors for key management positions, the Company holds internal and external training courses from time to time. In addition to professional capability training, the Company also develops judgment, management ability and problem-solving capability to enhance management decision-making quality and prepare the high-caliber talent needed for long-term development.

⚡ Recusal from Conflicts of Interest at Board Meetings

The Company has established policies to prevent conflicts of interest, with mechanisms to identify, supervise and manage risks of dishonest conduct that may arise from such conflicts. Appropriate channels are provided for directors, managers and other stakeholders attending or present at Board meetings to proactively disclose whether they have any potential conflicts of interest with the Company.

Where a director, manager or other stakeholder attending or present at a Board meeting has an interest in a proposal that is related to themselves or the legal entity, the material content of the interest shall be explained at the meeting. If there is a likelihood of harm to the Company's interests, the relevant party may not participate in discussion or voting, shall recuse themselves during discussion and voting, and may not exercise voting rights on behalf of other directors. Directors shall also exercise self-discipline and may not improperly support each other. Directors, managers, employees, mandataries and beneficial controllers may not use their position or influence at the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.

⚡ Key Board Resolutions in 2025

In 2025, the Board of Directors passed multiple important resolutions, primarily focusing on five major areas:

- 1. Operating strategy formulation, including the annual budget.**
- 2. Operating information disclosure, including financial reports, employee and director remuneration, earnings distribution, earnings capitalization through stock dividends, and the sustainability report.**
- 3. Regulatory compliance and risk control, including the internal control system statement, annual audit plan reports, and amendments to the Articles of Incorporation, internal controls and related measures.**
- 4. Key talent and Board governance, including the full re-election of directors, including independent directors.**
- 5. Operational management, including organizational structure adjustments, revisions to approval authority, promotion of managers, salary adjustments and allocation of employee remuneration.**

These decisions focused on financial transparency, talent development and corporate governance, and continued to strengthen corporate competitiveness and operational resilience, laying a foundation for sustainable development and long-term value creation.

⚡ Director Continuing Education

To strengthen the capabilities required by directors when performing their duties and to keep pace with developments, all Board members completed a total of 54 training hours in 2025. The training courses covered corporate governance, regulatory compliance, corporate sustainability, strategic mergers and acquisitions, international political and economic trends, financial crime prevention and carbon management, thereby strengthening directors' understanding of industry development, sustainability issues and risk management, and improving Board decision-making quality and governance effectiveness.

6.1 Corporate Governance

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Possibilities into Momentum

Category	Course	Course Description	Effectiveness	Hours	Participants	Total Hours
Finance and Investment Planning	Practical M&A Course	Covered practical M&A operations, including M&A purposes and transactions, corporate restructuring / mergers, evaluation and decision-making, transaction structures, negotiations, and the Board's role in M&A decisions.	Strengthened directors' awareness of M&A-related risks and governance responsibilities, supporting more comprehensive and prudent evaluations and supervision of major investments or M&A cases.	3	6	18
	The Future of Taiwan amid Changes in U.S. - China-Taiwan Relations	Analyzed the latest developments in U.S.-China-Taiwan relations and potential impacts of international political and economic changes on Taiwan's industrial environment and business operations.	Enhanced directors' sensitivity to international political and economic risks and served as an important reference for medium-and long-term strategy and risk evaluation.	6	1	6
Sustainable Development and Environmental Governance	Accelerator for Corporate Sustainability: CSR, ESG and SDGs	Introduced the core concepts of CSR, ESG and the UN SDGs, and discussed how companies can integrate sustainability into business strategy and governance.	Deepened directors' understanding of sustainability trends and strengthened Board oversight and decision-making capabilities on sustainability issues.	3	6	18
	Carbon Trading and Assurance Process	Explained carbon market mechanisms, carbon management processes and basic principles of third-party assurance.	Provided directors with a basic understanding of carbon trading and carbon management systems, supporting Board oversight of climate and environmental sustainability issues.	3	1	3
Regulatory Compliance and Risk Management	2025 Insider Equity Transaction Compliance Briefing	Covered securities-law reporting obligations, trading restrictions and common violations relating to shareholding changes by directors, supervisors and managers, with practical cases.	Enhanced directors' understanding of insider equity transaction compliance requirements, reducing violation risk and improving information disclosure accuracy and governance operations.	3	2	6
	Emerging Trends, Cases and Preventive Responses in AML and Financial Crime	Introduced AML laws, emerging financial crime trends and practical cases; explained internal control and compliance prevention priorities.	Helped directors understand AML and financial crime risks, strengthening Board oversight of compliance and internal controls and reducing operational and reputation risks.	3	1	3

6.1 Corporate Governance

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Dialogue and Engagement

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Sustainability: A Commitment
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Possibilities into Momentum

⚡ Board Performance Evaluation

Pursuant to HDRE's Board and Functional Committee Performance Evaluation Procedures, the Company uses the evaluation results of the Board and functional committees as references for director and committee member selection or nomination. The performance evaluation results of individual directors and committee members are also used as references when determining their individual remuneration.

Each year, the Company conducts internal evaluations of the Board and functional committees based on the evaluation procedures and indicators. In addition, an external professional independent institution or external expert team conducts an evaluation once every three years. The 2025 performance evaluation of the Board, individual directors and functional committees was completed in the first quarter of 2026 and submitted to the Board on March 10, 2026. The scores ranged from 98.57 to 99.17, indicating overall good performance. The Company also commissioned an external organization to conduct an external Board performance evaluation, which was completed in July 2025; the evaluation report and improvement measures were submitted to the Board on December 26, 2025, with an overall evaluation result of good.

⚡ Remuneration Policy for Directors and Managers

- **Directors:** Director and supervisor remuneration is determined in accordance with the Articles of Incorporation, reviewed by the Remuneration and Nomination Committee and the Board of Directors, and distributed upon approval by the shareholders' meeting.
- **Managers:** Salaries for the President and Vice Presidents are determined upon appointment based on the Company's salary policy and industry benchmarks. Thereafter, salaries are adjusted in accordance with the Company's annual salary-adjustment policy and performance evaluation results. Bonuses and employee remuneration are allocated pursuant to the Articles of Incorporation, with reference to annual operating performance and individual contributions to the Company. Relevant allocation proposals are reviewed and discussed by the Remuneration and Nomination Committee.

For detailed remuneration policies for directors and managers, please refer to pages 16 to 17 of HDRE's 2025 annual report.

6.1.3 Sustainable Development

GRI 2-9

GRI 2-13

GRI 2-23

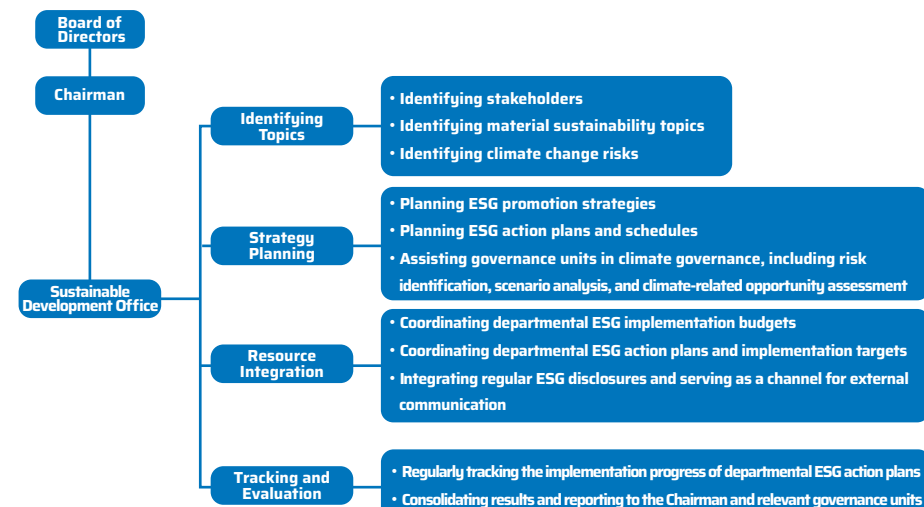
In 2021, HDRE's Board approved the establishment of the Sustainable Development Office under the Chairman. Its responsibilities include issue identification, strategic planning, resource integration, tracking and assessment, and supporting the Board in continuously implementing sustainable management. The Sustainable Development Office holds quarterly meetings with senior executives to review sustainability progress and reports annual results to the Board of Directors.

The Company established a Sustainability Committee on March 10, 2025. Going forward, the Sustainability Committee will convene at least twice per year and regularly report sustainability information, including but not limited to the implementation of material sustainability topics, TCFD climate-related information, and greenhouse gas inventory progress, to the Board of Directors.

In 2024, HDRE's Chairman, Hsieh Yuan-I, signed and approved the Biodiversity Policy, under which the Company commits to avoiding development in areas recognized domestically or internationally as rich in biodiversity. The Company also upholds the core value of sustainable operations and harmony with nature, with the goals of achieving no net deforestation and no net loss, and achieving Net Positive Impact on biodiversity by 2050.

Beyond environmental matters, HDRE has also approved its Human Rights Policy and plans to initiate planning for an employee satisfaction survey in 2026 to more comprehensively respond to the SDGs and pursue sustainable development.

⚡ HDRE's Current Sustainable Development Governance Framework



⚡ HDRE Sustainable Development Blueprint

With the vision of “Solar, charging and storage for every home, carbon neutrality for every household,” HDRE integrates the five core values of kindness, energy, sharing, innovation, and sustainability into its business philosophy. These values form the foundation of the Company's sustainable development blueprint, which not only outlines a concrete path toward environmental and social sustainability, but also demonstrates HDRE's firm commitment to deepening sustainable governance while pursuing economic value.

⚡ The following three sustainable governance frameworks outline the Company's systematic management approach, from strategic commitments to daily practices:

Sustainable Development Policy	Quality, Environmental, Occupational Health and Safety, and Energy Management Policy	ESG Lifestyle Pledge
1. Establish sustainability objectives, implement action plans, and regularly review effectiveness. 2. Comply with applicable laws, regulations, and requirements related to governance, environmental protection, occupational safety and health, and energy management, as well as other relevant standards. 3. Provide the information, resources, and training necessary to maintain the effective operation of management systems. 4. Promote the circular economy, improve environmental and energy performance, and reduce environmental impacts. 5. Establish a safe and healthy workplace, strengthen hazard prevention, and promote employee health. 6. Disclose relevant information transparently and maintain effective communication with stakeholders. 7. Support the procurement and design of energy-efficient products and services and continuously improve energy performance. 8. Encourage the full participation of all employees and promote continual improvement.	1. Quality Management Commitment: Adopt a customer-oriented approach by providing stable, high-quality products and services. Continuously improve operational efficiency and customer satisfaction through standardized processes, performance monitoring, and management reviews. 2. Environmental Management Commitment: Implement pollution prevention, environmental protection, energy conservation, carbon reduction, and resource circulation to reduce environmental impacts. Address climate change, biodiversity, natural resources, and ecosystem issues throughout the life cycle, while strengthening environmental performance, resilience, and environmental risk and opportunity management in support of sustainable development. 3. Occupational Health and Safety Commitment: Establish a safe and healthy workplace by promoting employee physical and mental well-being and addressing psychosocial hazards. Implement hazard identification, risk assessment, and accident prevention measures to reduce occupational risks, strengthen employee participation and safety culture, and enhance occupational health and safety performance. 4. Energy Management Commitment: Improve energy efficiency by establishing Energy Performance Indicators (EnPIs), continuously monitoring and improving energy use, implementing energy-saving measures, and enhancing energy performance. 5. Integrated Management System Commitment: Comply with applicable regulations, international standards, and stakeholder requirements. Strengthen risk management and communication mechanisms, provide necessary resources and training, and enhance overall management system performance through monitoring, audits, management reviews, and continual improvement.	• Waste Reduction: Encourage the use of reusable cups, utensils, and shopping bags. • Carbon Reduction: Prioritize public transportation for commuting and business travel, and encourage walking or carpooling for short-distance trips. • Energy Conservation: Turn off computer screens and unnecessary equipment when leaving workstations, and switch off lights and equipment after using meeting rooms.

Material Topic: Economic Performance GRI 3-3

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

- Brand Enhancement: Strengthens public trust and recognition of renewable energy.
- Education and Awareness: Promotes sustainability awareness and community development.
- Health Promotion: Improves community wellbeing and quality of life.
- Environmental Conservation: Supports environmental education and ecological protection.

Negative Impacts (Risks)

- Power shortages or price fluctuations may affect operational stability.
- Intensified market competition may impact operating performance.
- System anomalies or forecasting errors may affect service quality.
- Fluctuations in raw material prices may increase costs.
- Information security incidents may affect customer trust.
- Improper equipment lifecycle management may result in environmental liabilities.
- Human rights and labor risks within the supply chain.

Commitments and Results

- Establish a sound operational and financial management framework.
- Continue investing in innovation, R&D, and site development.
- Strengthen customer value creation and market expansion.
- Promote green energy trading, energy storage, and demand response services.
- Integrate sustainability into business decision-making.

Negative Impact Prevention Measures or Remedial Procedure

- Develop diversified energy procurement and risk management strategies.
- Continue strengthening AI forecasting models and dispatch capabilities.
- Enhance energy management systems and transaction platform functionalities.
- Expand overseas market presence.
- Establish comprehensive system monitoring and early warning mechanisms.
- Strengthen legal compliance and technical reviews.
- Implement information security and data protection measures.
- Strengthen supplier management and human rights due diligence.

Goals

Short-Term Goals (1-2 years)

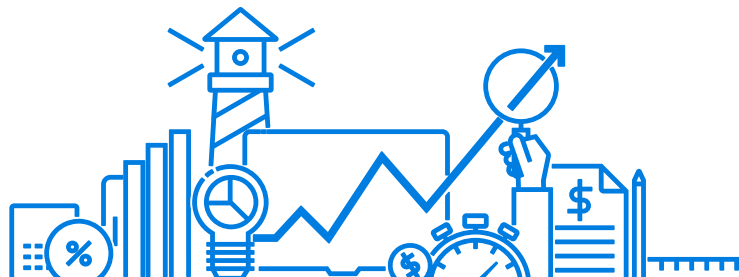
- Maintain a sound revenue growth and debt structure.
- Improve power forecasting and dispatch efficiency.
- Expand customer base and service scale.
- Continue investing in R&D and AI applications.
- Maintain ISO 27001 Information Security Management System certification.
- Enhance supply chain cost efficiency and stability.

Medium- to Long-Term Goals (3-5 years)

- Establish stable and sustainable revenue streams.
- Expand domestic and international market development capabilities.
- Promote automated trading and smart energy management.
- Strengthen EMS and demand response integration capabilities.
- Expand energy storage and demand response service scale.
- Establish a comprehensive supplier grading and sustainability management mechanism.

Short- and Medium-Term Goals and 2025 Progress

- Continued investment in R&D and AI applications, with annual R&D investment reaching NT\$0.99 billion.
- Energy management capacity exceeded 200 MW, while cumulative energy storage capacity reached 30 MW.
- Contracted energy storage capacity reached 650 MW, and cumulative capacity under construction reached 301.5 MW.
- Power trading service fulfillment rate exceeded 99%, maintaining stable grid services.
- Continued optimizing procurement costs and supply chain efficiency to enhance operational resilience.



2025 Key Achievements

- Annual R&D investment reached NT\$0.99 billion, accounting for 1.13% of revenue.
- Total R&D workforce reached 35 employees.
- Collection rate remained at approximately 99%.
- R&D investment per share was approximately NT\$0.3, accounting for 3%.
- Total energy management capacity exceeded 200 MW.
- Total energy storage capacity reached 30 MW.
- Annual electricity sales reached 1.75 billion kWh.
- Contracted energy storage capacity totaled 650 MW.
- Power trading service fulfillment rate exceeded 99%.
- Grid-connected capacity reached 60 MW in Taiwan and 50 MW in Japan.
- Cumulative energy storage capacity under construction reached 301.5 MW.
- Continued optimizing procurement costs and supply chain efficiency.

6.2.1 Operating Performance

With smart green energy at its core, the Company continues to strengthen corporate governance and maintain a transparent and robust supervisory system to prevent internal fraud, ensure the accuracy and transparency of financial reporting, and mitigate the impact of financial risks and market volatility. The Company also enhances communication with stakeholders and actively expands the renewable energy market through forward-looking deployment, risk management, and AI-driven applications to support sustainable growth.

In 2025, the Company continued to strengthen its operations in Taiwan and expand its overseas presence, with renewable energy development, energy storage projects, power services, and smart trading platforms serving as key growth drivers. Consolidated revenue reached NT\$8.78 billion, while gross margin remained above 20%. In addition to project development, construction, and operations, the Company established an asset platform with Giga Solar Materials Corporation to further enhance renewable energy asset management and long-term operational capabilities.

In Japan, the Company continued expanding its energy storage and power trading business. In 2025, HDRE secured the second round of Japan's Long-Term Decarbonization Auction (LTDA), adding 300 MW of energy storage capacity and further expanding its storage asset portfolio. The Hokkaido Helios energy storage project also commenced operations and will participate in the capacity, spot, and balancing markets to support the development of power trading activities in Japan.

The Company also strengthened partnerships with local Japanese enterprises. In 2025, HDRE and Mitsubishi Electric jointly established HeLM Aggregation Co., Ltd. to promote energy storage aggregation and energy management applications. The Company further deepened long-term cooperation with strategic partners in Japan through its first private placement. In addition, the Company partnered with Tokyu Land Corporation to develop an energy storage project in Gunma Prefecture and obtained approximately JPY 1.19 billion under the Tokyo Metropolitan Government's Large-Scale Energy Storage Support Program, strengthening project development, local collaboration, and integrated execution capabilities in Japan.

In Australia, the Company continued deploying large-scale solar-plus-storage projects and energy storage assets through the ZEBRE platform. Development permit applications for ZEBRE projects are nearing completion, positioning the platform to pursue subsidy programs and tender opportunities offered by the Australian federal and local governments and expand long-term revenue sources. The Templers energy storage project in South Australia also commenced commercial operation. The Company signed a 20-year storage operation agreement and a long-term power purchase agreement to supply electricity to the South Australian Government, establishing a stable and predictable long-term revenue base.

In power services and smart trading, Star Trade Co., Ltd. and Star Energy Storage Solutions Co., Ltd. completed a strategic merger and adopted the Power Bank model to integrate green electricity, energy storage, and end-user resources. In 2025, Star Trade Co., Ltd. signed multiple green electricity power purchase agreements (PPAs) to strengthen power supply capabilities. The Company also expanded the ETF5050 behind-the-meter power-sharing solution, helping enterprises improve power management flexibility through virtual power plants and power trading while transforming electricity cost management into energy asset management.

Furthermore, the Company and U.S.-based Arctrade jointly established MWEX Solutions to enter the liberalized power markets in Japan and Australia, strengthening the Group's integrated capabilities in power trading systems and energy asset management. Going forward, the Company will continue integrating renewable energy, energy storage, and power services while deepening its presence in smart power markets as a key driver of long-term operational growth.

6.2 Business Performance

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⚡ Expanding Project Development

In 2022, HDRE focused on developing aquavoltaics, completing the construction of the Qigu aquavoltaics project in Tainan and conducting pilot aquaculture trials for species such as mullet, clams, and white shrimp. Through its aquaculture cloud management system, HDRE monitors production data, including weather and water quality, to optimize future aquaculture management based on historical production data.

In 2025, HDRE expanded its renewable energy project portfolio and accelerated energy storage project development. The Company completed the development and construction of 60 MW of energy storage projects in Hualien and continued developing energy storage projects in Pingtung, Tainan, and Taichung, which are scheduled for completion in 2026.



Hualien project



Pingtung project



Tainan project



Taichung project

⚡ Driving Revenue Growth Through Strategic Partnerships

In 2025, the Company developed 96 charging sites, completed 172 stations, and sold 282 charging piles. During the year, HDRE continued expanding charging infrastructure and brand partnerships, successfully completing and commencing operations of charging stations at major commercial destinations, including Nangang LaLaport, Taipei Dome, and Far Eastern iFG Mall in Xizhi. These efforts enhanced brand visibility and broadened charging service accessibility. The Company also accelerated the deployment of high-power dedicated charging stations, with the Qingpu and Intercontinental stations commencing operations to strengthen high-capacity charging services and operational scale. To enhance market visibility and potential partnership opportunities, the Company participated in energy exhibitions and related events. Going forward, the Company will continue expanding partnerships across diverse sectors, strengthening strategic alliances, broadening its operational footprint, and driving revenue growth.

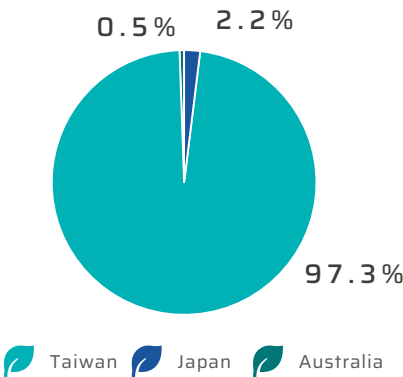
6.2 Business Performance

6.2.2 Financial Performance GRI 201-1 GRI 201-4

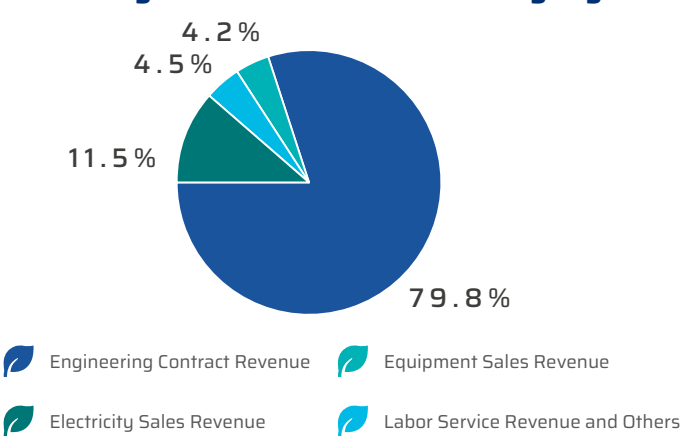
Supported by government policies and international sustainability trends, HDRE received government subsidies totaling NT\$1,338,981 in 2025. According to HDRE's 2025 consolidated financial statements, basic earnings per share (EPS) was NT\$3.59, and operating revenue was NT\$8,779,687 thousand, representing a decrease of nearly 13% compared to the previous year. The decline was primarily attributable to pending approval of application documents for large-scale domestic photovoltaic projects by the competent authorities, which affected the recognition of project progress. In 2025, HDRE invested NT\$99,140 thousand in research and development, representing approximately 1% of operating revenue. The Company continues to pursue technologies that deliver greater efficiency and lower energy consumption, enhancing renewable energy utilization and supporting future green development, energy conservation, and carbon reduction goals.

HDRE's 2025 revenue was primarily derived from engineering contracts, mainly related to project-site construction in Taiwan. The breakdown of HDRE's consolidated operating revenue by sales region and business segment in 2025 is presented below.

⚡ Revenue by Region



⚡ Revenue by Product / Service Category



⚡ Four-Year Operating Results Overview (Consolidated Financial Statements)

Unit: NT\$ thousand

Year	2022	2023	2024	2025
Operating Revenue	5,060,371	5,839,009	10,125,465	8,779,687
Gross Profit	1,146,534	1,450,172	2,527,867	1,963,391
Net Income After Tax	648,152	818,412	1,179,133	498,641
Gross Profit Margin	23 %	25 %	25 %	22 %
Earnings Per Share (NT\$)	8.18	8.16	9.72	3.59

6.2 Business Performance

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⚡ Tax Policy

HDRE ensures compliance with tax laws and regulations through its internal control mechanisms and management procedures. In all important decisions and transactions, the Company fully considers tax risks and potential impacts. The Company evaluates the applicability of tax laws and maintains transparency and compliance in all tax-related activities.

Item	2 0 2 2	2 0 2 3	2 0 2 4	2 0 2 5
Profit Before Tax (NT\$ Thousand)	812,495	1,002,733	1,519,629	705,503
Income Tax Expense (NT\$ Thousand)	164,343	184,321	340,496	206,862
Effective Tax Rate (%)	20 %	20 %	20 %	20 %
Income Tax Paid (NT\$ Thousand)	130,161	300,123	244,774	470,008
Cash Tax Rate (%)	16 %	30 %	16 %	67 %
Income Tax to Operating Revenue Ratio (%)	20 %	18 %	22 %	29 %

For detailed accounts receivable collection rate and financial information, please refer to HDRE's official website under Investor Relations - Financial Information.

⚡ Government Subsidies GRI 201-4

Item	Subsidy Amount (NT\$)
Ministry of Environment - Vehicle Emissions Inspection Subsidy	219,648
Occupational Safety and Health Administration, Ministry of Labor - On-site Health Service Subsidy	43,800
Taichung City Government Project Subsidy - CITY PARKING Charging Stations	1,075,533

6.3 Integrity Management and Legal Compliance

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Material Topic: Integrity Management and Legal Compliance GRI 3-3

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

- **Business relationships:** Integrity management helps attract more partners.
- **Government relations:** Compliance management supports obtaining regulatory recognition and policy support, facilitating project development.

Negative Impacts (Risks)

- **Corporate reputation:** Failure to implement integrity management and legal compliance may damage corporate reputation and affect stakeholder trust.
- **Operational performance:** Non-compliance may result in penalties, reputational damage, and increased operating costs.

Commitments and Results

- Establish integrity management principles to prevent improper conduct in commercial activities and maintain fair and transparent business practices.
- Strengthen legal compliance management mechanisms and ensure compliance with internal regulations and external legal requirements.

Negative Impact Prevention Measures or Remedial Procedure

- Establish integrity management policies and reporting mechanisms to encourage employees to report misconduct.
- Incorporate integrity management into annual performance evaluations and periodically review implementation effectiveness.
- Continue providing legal compliance training and awareness programs.
- Establish grievance and whistleblowing channels and protection mechanisms.
- Implement corrective actions and continuous improvement measures for identified deficiencies.

Goals

Short-Term Goals (1-2 years)

- **Policy implementation:** Ensure integrity management policies are effectively implemented in accordance with applicable regulations.
- **Stakeholder engagement:** Establish and maintain communication channels with competent authorities and investors.

Medium- to Long-Term Goals (3-5 years)

- **Reputation enhancement:** Maintain a positive corporate image and continue building stakeholder trust.

Short- and Medium-Term Goals and 2025 Progress

- Continued implementing integrity management and legal compliance mechanisms and promoting related sustainability initiatives.
- Completed the 2025 annual review with no significant deficiencies identified.
- All relevant operations complied with applicable regulations.
- Continued strengthening communication and trust with investors and competent authorities.

2025 Key Achievements

- Integrity management and legal compliance have been incorporated into the internal control system, and annual audits are conducted. The 2025 audit report was issued on September 30, 2025. All relevant operations were carried out in accordance with applicable regulations, and no significant deficiencies were identified.

6.3 Integrity Management and Legal Compliance

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Dialogue and Engagement

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Kindness: Staying True to
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Energy: Gathering
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6.3.1 Integrity Management GRI 2-26 GRI 205-1 GRI 205-2

The Company has established the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct, which clearly stipulate that Company personnel may not directly or indirectly offer, promise, request, or accept any improper benefits, or engage in dishonest, illegal, or breach-of-fiduciary-duty conduct in the course of business activities. The Audit Office is designated as the responsible department and reports directly to the Board of Directors. Sufficient resources and qualified personnel are assigned to conduct audits and supervision of relevant procedures, with audit results reported to the Board of Directors and the Audit Committee on a quarterly basis.

HDRE has established appropriate oversight mechanisms to ensure the implementation of its integrity management policies and adopts necessary preventive and corrective measures. If any violation of the Ethical Corporate Management Best Practice Principles is identified, the Company takes immediate action and reviews the underlying causes to prevent recurrence. In its business activities, HDRE adheres to integrity management principles and incorporates clauses requiring compliance with integrity management policies and contract termination provisions into agreements with agents, suppliers, customers, and other business counterparties, thereby fostering a fair and transparent business environment and supporting sustainable operations.

Training and Communication GRI 205-2

Requirements relating to integrity management for employees, customers, suppliers, and contractors have been incorporated into the relevant management procedures. The Company communicates its integrity management and anti-corruption policies through its internal website and email announcements. Management personnel at manager level and above are required to sign declarations of compliance with the Company's integrity management policy, and employment contracts also include clauses requiring compliance with the Company's ethical management principles.

Course	Course Description	Effectiveness	Hours	Participant
Legal and Governance Focus for the Board and Functional Committees (Audit and Remuneration)	Focused on Board and functional committee operations of public companies, including Board authority, convening and resolution requirements, governance impacts of procedural deficiencies, and the purpose, authority and operational focus of independent directors, the Audit Committee and the Remuneration Committee.	Enhanced understanding of legal requirements and practical operations relating to the Board and functional committees, strengthening compliance awareness and corporate governance capabilities.	6	1
Practical Seminar on Digital Transformation of Internal Audit	Introduced the concept, purpose and necessity of internal audit digital transformation, common digital tools and technologies, and related information security, data protection and compliance risks.	Helped internal audit personnel build digital transformation awareness and improve digital tool application and information security risk identification capabilities.	6	1
Regulations and Practices on Lending of Funds, Endorsements and Guarantees, and Acquisition or Disposal of Assets	Systematically explained legal requirements for highly critical internal-control operations and summarized common questions and errors through case analysis.	Enhanced compliance awareness and practical judgment for major transactions, ensuring procedures and timely, accurate disclosure, while strengthening internal controls and risk management.	6	1

In addition, HDRE's stock affairs personnel periodically participate in briefings organized by competent authorities. Through these briefings, they stay informed of the latest developments regarding regulations governing listed and OTC companies, key regulatory priorities, ESG evaluation frameworks, sustainability information disclosure, and insider trading prevention requirements, further strengthening HDRE's corporate governance foundation. In 2025, HDRE participated in three competent authority briefings, totaling 10 training hours and 6 participants.

6.3 Integrity Management and Legal Compliance

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Dialogue and Engagement

Communication,
Sustainability: A Commitment
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Possibilities into Momentum

⚡ Grievance Reporting and Handling

The Company has established and disclosed disciplinary and grievance mechanisms for violations of its integrity management requirements. Information regarding violators, including their name, title, date of violation, details of the violation, and handling status, is disclosed promptly on the internal website. The Company encourages both internal and external parties to report dishonest or improper conduct. During the handling process, the identities of whistleblowers and reported parties are kept strictly confidential and accessible only to authorized personnel. Upon receipt of a report, a dedicated review committee is established to conduct an anonymous investigation. Whistleblower protection mechanisms are stipulated in the Ethical Corporate Management Best Practice Principles and the Whistleblower and Grievance Procedures.

⚡ Whistleblower Reporting Process



⚡ Reporting Channels

Channel	Contact	Responsible Department
Email	hd.au@hdrenewables.com	Internal Audit Office
	hd.salary@hdrenewables.com	Human Resources Department
Hotline	04-2255-8858# 220	Internal Audit Office
	04-2255-8858# 301	Human Resources Department

6.3 Integrity Management and Legal Compliance

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Dialogue and Engagement

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Sustainability: A Commitment
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Our Original Aspiration

Energy: Gathering
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6.3.2 Legal Compliance GRI 2-27 GRI 206-1

The Company is committed to complying with applicable laws and regulations. It regularly reviews regulatory changes and conducts internal assessments to ensure that internal procedures and related policies remain aligned with the latest legal requirements. The Company has established compliance systems and procedures and promotes legal compliance through policy updates, training, and internal announcements to strengthen compliance awareness and regularly monitor implementation across all departments. For significant domestic and international policy and regulatory developments, consultants, attorneys, accountants, and other professional advisors assess impacts and recommend response measures to ensure HDRE's compliance with applicable laws and regulations and reduce potential adverse impacts on its financial performance and operations.

To foster a culture of integrity management, the Company maintains strict oversight of daily operations and actively promotes the principles of integrity, fairness, transparency, self-discipline, and accountability. The Company believes these efforts help prevent corruption and violations of social and economic laws and regulations. In 2025, no anti-competitive, antitrust, or monopoly-related incidents occurred.

The Company is committed to complying with environmental protection policies, government regulations, and industry requirements, while controlling and reducing environmental impacts and ensuring regulatory compliance. To this end, multiple management procedures have been established to ensure compliance across all operating sites. In 2025, no regulatory violations occurred.

In intellectual property management, the Company maintains an intellectual property control register, periodically reviews trademark status, and encourages employees to apply for patents to strengthen intellectual property management. As of 2025, HDRE had obtained approval for a cumulative total of 143 trademarks and plans to apply for one patent related to a protective load-bearing structure for solar modules. Going forward, the Company plans to establish intellectual property management procedures to strengthen intellectual property awareness and encourage compliance throughout the Group. The Company will also continue improving contract management systems, monitoring contract progress, and systematizing document management, while providing business units with consultation and recommendations on risk management to support a shift from a business-oriented culture to a compliance-driven risk management culture.

Definition of Material Violation: A material violation refers to an event that causes a material adverse impact on the Company, meaning that the consequences of the violation would materially affect the operations, operating results, condition (including business, technology, legal, or financial condition), assets, or liabilities of the Company and/or its subsidiaries, or result in significant damage, loss, expenses, expenditures, or liabilities. It also includes disasters, mass protests, strikes, environmental pollution, information security incidents, or other material events resulting in any of the following:

- Material damage or adverse impact on the Company.
- An order from the competent authority to suspend work, suspend operations, cease operations, or revoke or cancel pollution-related permits.
- A fine arising from a single incident with a cumulative amount of NT\$1 million or more.

⚡ For detailed policies relating to integrity management and business management regulations, please refer to HDRE's official website under Corporate Governance.



6.3 Integrity Management and Legal Compliance

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Dialogue and Engagement

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Possibilities into Momentum

⚡ 2025 Legal-Related Training

Course	Content	Participant	Hours
Practical cases on trademark squatting in Taiwan, Mainland China and Japan	Introduced trademark registration status in Taiwan, Mainland China and Japan, and explained rules and remedies for third-party prior trademark registration through cases.	Approx. 150	3
Legal risk analysis: essential labor knowledge for supervisors	Helped unit supervisors understand interview and management considerations and avoid employment discrimination disputes through case sharing.	104	1.5
2025 Taiwan Arbitration Week: Geopolitics and Arbitration	Compared arbitration systems in Taiwan, Singapore, Hong Kong and Malaysia.	3	2
Prevention of workplace sexual harassment and other unlawful harm – all employees	Detailed workplace unlawful-harm prevention laws and corporate responsibilities, cultivating employees' ability to identify and prevent improper conduct. Sound workplace ethics helps prevent abuse of authority and benefit transfer, ensuring compliance.	230	2
Prevention of workplace sexual harassment and other unlawful harm – designated personnel	Used case-based court decisions to explain workplace sexual harassment and unlawful harm scenarios and related legal risks for supervisors.	21	1
Patient Right to Autonomy Act Seminar	Promoted the concept of dying with dignity and protected patients' rights to know, choose and decide.	40	1.5
Legal and Governance Focus for the Board and Functional Committees (Audit and Remuneration)	Enhanced understanding of the Company Act and related professional regulations, strengthened knowledge of practical applications and issues under the Company Act and Securities and Exchange Act, and improved management and audit capabilities in corporate practice.	1	6

6.4 Risk Management

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Risk management is a key factor in achieving stable growth and sustainable operations. HDRE has established, implemented, and maintained an internal control system. The Company's risk management is currently conducted by each business unit based on its operational characteristics, with major operational risks and corresponding response measures monitored through daily operating meetings and internal communication mechanisms. Material risk issues are discussed by the management team as appropriate and reported to management to support decision-making. Going forward, the Company will continue strengthening its risk management system and related operating procedures to enhance overall risk control capabilities.

Material Topic: Risk Management GRI 3-3

Actual and Potential Impacts on Economy, Environment, and People

Positive Impacts (Opportunities)

- Strengthen the Company's ability to respond to changes in markets, policies, supply chains, information security, and brand reputation.
- Reduce operational disruptions and maintain stable operations and financial performance.
- Improve power trading, AI forecasting, and product management efficiency to create operational value.
- Enhance supply chain governance and transparency to strengthen customer and investor confidence.
- Promote pollution prevention, occupational safety, and human rights protection.
- Improve sustainability information disclosure and stakeholder communication effectiveness.
- Support long-term sustainable development through overseas market expansion.

Negative Impacts (Risks)

- Financial, market, and power trading fluctuations may affect operational performance.
- Cybersecurity incidents may affect customer trust.
- Information security incidents may result in data leakage and operational disruption.
- Rising procurement costs or supply chain disruptions may affect operational stability.
- Environmental pollution or occupational incidents may have environmental and social impacts.
- Reputational damage may affect market competitiveness and investor confidence.
- Overseas market expansion may involve legal, exchange-rate, weather, and operational risks.

Commitments and Results

- Establish risk management mechanisms covering markets, operations, information security, supply chains, environmental health and safety, and brand reputation.
- Strengthen risk identification, assessment, and communication.
- Implement information security management and preventive controls.
- Emphasize human rights protection and stakeholder engagement.
- Incorporate environmental and climate-related risks into decision-making.

Negative Impact Prevention Measures or Remedial Procedure

- Conduct regular risk identification, assessments, and scenario analyses.
- Establish climate risk and adaptation management processes.
- Develop business continuity plans (BCP) and major incident response mechanisms.
- Strengthen supplier audits, assessments, and sourcing diversification.
- Introduce AI forecasting models and market monitoring mechanisms to improve trading efficiency.
- Strengthen information security management, incident response, and data protection measures.
- Establish monitoring and crisis communication mechanisms.
- Strengthen environmental health and safety management, human rights protection, and employee training.

Goals

Short-Term Goals (1-2 years)

- Strengthen emergency response mechanisms for critical risks.
- Enhance AI forecasting capabilities and Japanese energy storage asset management.
- Advance Australian power trading market research and regulatory assessment.
- Improve supply chain resilience and supplier coverage.
- Maintain zero major information security incidents and major occupational accidents.
- Optimize sustainability reporting and information management processes.

Medium- to Long-Term Goals (3-5 years)

- Establish an enterprise-wide risk management and digital monitoring platform.
- Expand energy storage capabilities and international market presence.
- Develop a smart AI energy trading platform.
- Strengthen strategic partnership ecosystems.
- Establish comprehensive ESG data management mechanisms.
- Enhance climate risk management and organizational resilience.

6.4 Risk Management

2025 Key Achievements

- Energy storage projects in Hokkaido, Central Japan, and Kyushu officially commenced operations.
- Introduced AI pricing forecasting models to improve trading decision-making efficiency.
- Initiated market assessment and deployment in the Australian power trading market.
- Established market monitoring mechanisms for electricity prices and equipment operations.
- Recorded 0 major operational disruptions.
- Recorded 0 major information security incidents.
- Recorded 0 major occupational incidents.
- Completed supplier evaluations and supplier diversification initiatives.
- Published 44 news releases, generating 1,964 media reports.
- Achieved 38.1 million social media impressions.
- Completed the preparation of the 2025 Sustainability Report.
- Obtained ISO 14064 third-party verification.
- Published 37 sustainability e-newsletters.
- Organized 2 sustainability lectures and 6 documentary screenings.
- Conducted 5 environmental health and safety supplier consultation and coaching sessions.
- Implemented 6 pollution prevention improvement initiatives.

Short- and Medium-Term Goals and 2025 Progress

- Maintained zero employee fatalities, major power outages, major occupational injuries, major fires, and major environmental incidents.
- Completed updates and maintenance of 44 risk prevention facilities, strengthening operational risk management.
- Obtained ISO 14064 third-party verification and completed the development of an unrestricted-area boundary inventory, reducing environmental risks.
- Conducted emergency response drills involving both employees and suppliers to enhance emergency response capabilities.
- Continued promoting ESG and risk management mechanisms and advancing toward medium-and long-term management objectives.

6.4.1 Risk Management Mechanism

GRI 2-12

GRI 2-13

GRI 2-16

⚡ Risk Management Framework

The Audit Office conducts audits in accordance with the annual audit plan. Risk management status and audit results are documented in monthly audit reports and reported to the Board of Directors on a quarterly basis, enabling the Board to exercise oversight and provide guidance on risk management, thereby reducing potential adverse impacts on the Company.



Responsible Unit	Business Risk Management	
Board of Directors	Approves the overall risk management policy and major decisions.	
Audit Committee	1. Fair presentation of the Company's financial statements. 2. Effective implementation of the Company's internal control.	3. Compliance with relevant laws and regulations. 4. Oversight of existing and potential risks faced by the Company.
Remuneration Committee	Evaluates the Company's remuneration policies and systems for directors and managers from a professional and objective standpoint and provides recommendations to the Board of Directors.	
Audit Office	1. Ensures that the internal control system continues to be implemented effectively and assists management in fulfilling its responsibilities. 2. Assists the Board of Directors and management in formulating management policies and achieving business objectives.	

⚡ Key Risk Management

The Company's risk response framework is led by the Board of Directors, which serves as the highest authority for risk management. Its objectives are to ensure legal compliance, promote enterprise-wide risk management, clearly identify operational risks, and maintain the effectiveness of risk management. By collecting internal and external data and information, the Company regularly identifies risk factors faced by individual departments, categorizes risks, develops corresponding management measures based on the likelihood and potential impact of each risk, and reports regularly to ensure timely responses when risks arise.

With respect to risk management oversight, project proposals submitted to the Board of Directors are accompanied by explanations of project content and related risks by the responsible departments. During project implementation, the Chief Financial Officer reports project progress and related risk management outcomes to the Board of Directors as part of the quarterly financial reporting process, enabling the Board to continuously monitor operational risks and implementation effectiveness.

The Company's operational risks are categorized into three major types: operational and market risks, safety and compliance risks, and environmental and social risks. The following sections describe the corresponding risk management mechanisms, responsible units, and oversight actions taken by the Board of Directors.

I. Operational and Market Risks

Risk Item	Risk Management Mechanisms	Future Targets	Role of the Board	Managers	Reporting Frequency
Business Risk	1. Market Strategy: Increase market share and enhance brand exposure. 2. Market Development: Actively develop new sales targets to reduce sales concentration. 3. Technology Optimization: Introduce AI systems to optimize power dispatch and demand forecasting.	1. Market Expansion: Develop new business lines, diversify the customer base, and increase market share. 2. System Performance Enhancement: Continuously improve power dispatch accuracy, optimize system matching benefits, and ensure supply stability and cost control.	1. Regularly convene financial model analysis meetings. 2. Receive reports from the management team and exercise oversight.	• President • Asset Management Division • Business Division • Star Charger • HDRE	Weekly / Quarterly
Supply Chain Risk	1. Raw Material Management: Monitor raw material price fluctuations, plan hedging strategies, and develop procurement plans. 2. Supplier Management: The Procurement Department regularly consults suppliers to understand market demand trends.	• Supply Chain Optimization: Coordinate R&D capacity and allocate suitable materials, equipment, and development projects based on site characteristics.	Conduct investment and tender review meetings.	• President • Procurement Division • Project Management Division • Engineering Division	Weekly / Quarterly
Policy and Competition Risk	1. Policy Monitoring: Actively monitor policy changes, adjust pricing strategies and market positioning, strengthen brand value and differentiation, and work closely with policy-making authorities and the Legal Department to ensure compliant operations. 2. Competition Strategy: Strengthen brand value and differentiation, regularly review and optimize service processes, improve service quality and brand image, and strengthen customer relationships and after-sales services.	1. Policy Adaptability: Establish flexible mechanisms to respond to policy changes, maintain market competitiveness, align operations with policy developments, ensure legal compliance, and reduce risk. 2. Market Positioning Enhancement: Build sustainable competitive advantages through differentiation and high-quality services.	Conduct investment and tender review meetings.	• Chairman • President • CFO • Audit Office • Stock Affairs Dept.	Monthly / Ad Hoc

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Risk Item	Risk Management Mechanisms	Future Targets	Role of the Board	Managers	Reporting Frequency
Talent Development Risk	1.Talent Development: Regularly evaluate employee performance, establish development goals, and recommend promotions based on appraisal results. 2.Core Technology Retention: Continue investing in R&D to maintain proprietary core technologies through professional teams. 3.Workforce Stability: Conduct exit interviews and workforce analysis and establish employee relations and grievance-handling mechanisms. 4.Friendly Working Environment: Regularly evaluate and improve management systems to create a safe and respectful workplace.	1.Career Planning: Establish promotion criteria and career pathways for management and technical personnel. 2.R&D Capability Enhancement: Build professional R&D teams based on industry trends and market demand to strengthen independent development of core technologies. 3.Employee Satisfaction: Reduce turnover, enhance employee satisfaction, and strengthen career development opportunities and benefits programs.	1.Support organizational development and talent retention systems. 2. Formulate market analysis and product development review mechanisms. 3.Maintain proprietary core technologies.	• Human Resources Dept. • R&D Division	Routine Meetings

II. Safety and Compliance Risks

Risk Item	Risk Management Mechanisms	Future Targets	Role of the Board	Managers	Reporting Frequency
Occupational Safety, Health and Environmental Risk	1.Safety Education: Provide occupational safety and health training to on-site construction personnel. 2.Safety Management: Complete and deliver EHS forms and implement site inspections, audits, and management. 3.Regular Tracking: Maintain construction logs, monitor project progress, and update management schedules. 4.Standardized Operations: Implement standardized operating procedures and self-inspections to prevent occupational accidents and post-incident risk expansion. 5.Regulatory Compliance: Conduct quarterly regulatory identification and compliance reviews.	1.Professional Management: EHS Office personnel are responsible for dedicated management. 2.Environmental Commitment: Implement environmental management measures across operating areas and project sites to fulfill commitments to a safe and healthy workplace. 3.Regulatory Communication: Establish regular communication and reviews of environmental regulations. 4.Supplier Management: Implement contractor management and occupational safety, health, and environmental risk assessments.	Be informed and exercise oversight through reports from the management team.	Environment, Safety and Health Office	Daily / Ad Hoc

6.4 Risk Management

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Dialogue and Engagement

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Sustainability: A Commitment
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Risk Item	Risk Management Mechanisms	Future Targets	Role of the Board	Managers	Reporting Frequency
Product Safety Risk	1. Safety Monitoring: Introduce real-time current monitoring and abnormal warning systems to reduce accident risks. 2.Regular Maintenance and Testing: Establish SOPs for energy storage facilities and systems; conduct monthly, quarterly, and annual inspections and perform on-site acceptance testing every two years. 3.Risk Transfer: Purchase equipment liability insurance and establish accident response mechanisms.	1. Certification Compliance: Achieve 100% safety compliance certification for charging facilities to ensure alignment with government and international standards. 2.Smart Management: The EMS energy management system monitors operations in real time and optimizes charging and discharging strategies. Enhance frequency regulation services and implement cybersecurity architecture to ensure system safety and operational stability.	Be informed and exercise oversight through reports from the management team.	- Star Charger - Product Management Division	Monthly
Regulatory Risk	1.Information Protection: Strictly protect customer information, maintain customer trust, avoid legal disputes, and reduce reputational risk. 2.Legal Communication: Conduct regular legal and compliance training to strengthen employees' legal awareness and self-protection capabilities. 3.Legal Consultation: Establish internal legal regulations and provide legal opinions on contracts and legal documents. 4. Fair Investigation: Promptly investigate unlawful conduct and adopt transparent and fair handling procedures.	1. Regulatory Updates: Perform rolling reviews following new laws and regulations. 2.Institutionalized Management: Establish internal legal compliance policies, promote implementation across departments, and reduce legal risks.	Be informed and exercise oversight through reports from the management team.	Legal Division	Ad Hoc
Quality Risk	•Quality Control: During construction, the Quality Control Office conducts material and equipment acceptance inspections. During project construction quality, engineering acceptance, and third-party personnel acceptance, relevant departments conduct acceptance reviews. During operations, contractors implement corrective actions and improvements.	•Supplier / Contractor Screening: Apply supplier and contractor evaluation mechanisms to identify higher-risk vendors and reduce product quality risks.	Be informed and exercise oversight through reports from the management team.	- Quality Control Office - Procurement Division	Ad Hoc
Information Security Risk	1.System Protection: Incorporate security design principles, including firewalls and whitelist architecture, to reduce the risk of information leakage and conduct regular system security reviews. 2.Personnel Training: Conduct regular cybersecurity training for employees. 3.Data Protection: Use internationally certified cloud service providers, establish comprehensive backup mechanisms, strictly protect customer information, and reduce legal and privacy risks. 4.External Validation: Maintain ISO 27001 certification through regular surveillance audits.	1. Professional Management: Cybersecurity professionals continuously update cybersecurity standards. 2.Cloud Cooperation: Continue working with internationally certified cloud service providers to strengthen backup capabilities and cybersecurity resilience.	1.Be informed and exercise oversight through reports from the management team. 2.Support information security investments to reduce cybersecurity risks.	- President - Smart Services Department - Information Technology Division - Star Charger	Annual reporting to the Board and monthly routine cybersecurity reporting to the Chairman; emergency reporting for abnormal events.

III. Environmental and Social Risks

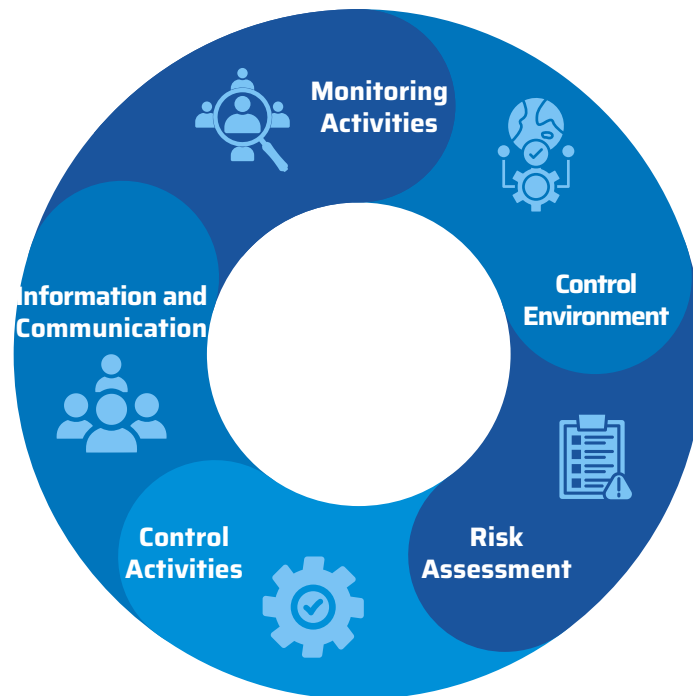
Risk Item	Risk Management Mechanisms	Future Targets	Role of the Board	Managers	Reporting Frequency
Risk of Protests by Local Residents / Environmental Groups	• Community Communication: Conduct land sensitivity inquiries with relevant administrative authorities during the early stages of project development, hold local briefings, and obtain supporting evidence of stakeholder consent to ensure compliance with regulatory requirements.	• Community Harmony: Proactively communicate with local stakeholders to ensure mutual understanding of development plans and avoid misunderstandings.	Be informed and exercise supervision through reports from the management team.	• Business Division • Star Aquaculture • Engineering Division	Monthly and Quarterly Operating Reports
Biodiversity Risk	• Environmental Assessment: Conduct environmental and social due diligence to determine the scope of impacts and perform land sensitivity analysis, water quality surveys, and ecological investigations.	• Ecological Protection: Minimize environmental impacts and ensure that project sites do not involve environmentally sensitive areas.	Be informed and exercise supervision through reports from the management team.	• Engineering Division • Business Division	Monthly and Quarterly Operating Reports
Natural Disaster Risk	1. Disaster Prevention Mechanism: Strengthen disaster prevention and flood control measures to minimize damage to power generation facilities. Implement site risk management, self-inspections based on standard operating procedures, and disaster preparedness measures before typhoons, cold waves, or severe weather events to mitigate impacts on aquaculture species. 2. Preventive Capacity Adjustment and Value Preservation: Closely monitor extreme weather forecasts, activate preventive harvesting mechanisms for aquaculture projects when necessary, and promptly connect with downstream processing facilities and sales channels to maximize biological asset value and reduce disaster losses.	1. Seasonal Prevention: Strengthen preventive measures before rainy seasons and typhoons. 2. Product Diversification: Develop diversified aquatic processing products (such as frozen and portioned products) to enhance resilience in response to climate warnings and improve supply chain flexibility.	Be informed and exercise supervision through reports from the management team.	• Engineering Division • Star Aquaculture • HB O&M	Ad Hoc
Climate Change Risk	1. Data Monitoring: Provide monthly retrospective data and semiannual reviews of operation, maintenance, and power generation reports to assess site conditions and combine weather and environmental factors for AI-based generation forecasting. 2. Power Generation Management: Regularly review the status of power generation facilities to ensure stable electricity supply and fulfillment of green electricity contracts.	1. Forecast Optimization: Continuously improve data analytics and AI forecasting mechanisms and enhance forecasting accuracy. 2. Risk Reduction: Strengthen management of self-owned sites and maintain stable cooperation with power generators to reduce climate-related risks.	Be informed and exercise supervision through reports from the management team.	• Asset Management Division • HB O&M • Star Trade	Quarterly Operating Reports

6.4.2 Internal Control

In accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies issued by the Financial Supervisory Commission, the Company has established enterprise risk early warning principles and policies, integrating the eight major internal control cycles and management systems to build a sound and effective internal control system.

Audit priorities focus on evaluating whether each unit has effectively implemented the internal control system and management procedures. The Board of Directors approved the Sustainable Information Management Measures and the Procedures for Sustainability Report Preparation and Assurance in 2024, and the Company conducted an audit in September 2025. As of the date of this report (March 10, 2026), no material deficiencies had been identified during the audit process.

⚡ Five Components of Internal Control



⚡ Internal Control Process



6.4.3 Information Security Management

While promoting the green energy transition, HDRE places greater emphasis on information security protection. HDRE has established an Information Department and an Information Security Committee responsible for planning, implementing, supervising and improving information security management. Layered controls and protection mechanisms have been built for system servers, operating systems and network systems to prevent disasters, data damage and theft of confidential information. If an information security incident occurs, the Company has an information security incident emergency response plan to ensure rapid recovery of normal operations. HDRE also values physical environmental security and the prevention of malicious leakage, theft and recording of Company information.

In 2025, HDRE invested NT\$10,000,000 in information security management. For 2026, the Company has budgeted NT\$8,000,000 for information-security-related matters to continuously improve information security management mechanisms, strengthen overall protection capabilities, and support the establishment and maintenance of related information security equipment, systems and tools, thereby strengthening information security and reducing the risk of hacker intrusion and system attacks.

The Company began building and introducing its Information Security Management System (ISMS) in 2024. Through comprehensive planning, implementation, monitoring and continuous improvement, HDRE obtained ISO 27001 certification in 2024, and the certificate remains valid. In 2025, the Company completed and passed its first annual surveillance audit, demonstrating the continued effectiveness of the information security management system. The second annual surveillance audit is planned for 2026 and preparations are proceeding as planned. HDRE's Chairman signed the Information Security Management Policy, and the Company formulated the Information Security Management System Manual to continuously promote the ISMS. The system adopts the ISO/IEC 27001:2022 framework and operates through the PDCA cycle to ensure the confidentiality, integrity and availability of information assets. Through regular management review meetings of the Information Security Committee, the Company reviews information security performance, risk assessment results and continuous improvement items, and adjusts controls based on internal and external issues and stakeholder needs to ensure the effective operation and continuous improvement of the ISMS.

The Company reports information security implementation status to the Board of Directors every quarter to ensure safe information use and maintain a trustworthy information environment. Through the above measures, HDRE experienced no material information security incidents in 2025.

⚡ Information Security Structure

HDRE has established an Information Department and an Information Security Promotion Team responsible for planning, implementing, overseeing, and improving information security management. Layered controls and protection mechanisms have been established for servers, operating systems, and network systems to prevent disasters, data damage, and theft of confidential information. If an information security incident occurs, the Company has an emergency response plan in place to ensure the rapid recovery of normal operations. HDRE also places great importance on physical environmental security and preventing the malicious leakage, theft, or recording of Company information.

Currently, the management representative of the Information Security Committee is the Assistant Vice President of the Information Department, who is responsible for overseeing the effectiveness of the Company's information security management system. Under the Committee, an Information Security Executive Team and an Emergency Response Team have been established. The former consists of the Information Department Manager and three engineers responsible for supporting the promotion and implementation of information security initiatives. The latter consists of the Information Department Deputy Manager and two engineers and serves as the contact point for information security incident reporting. Depending on the incident severity and operational requirements, task-based response teams are mobilized to support emergency response efforts.

HDRE Achieved ISO 27001 Certification

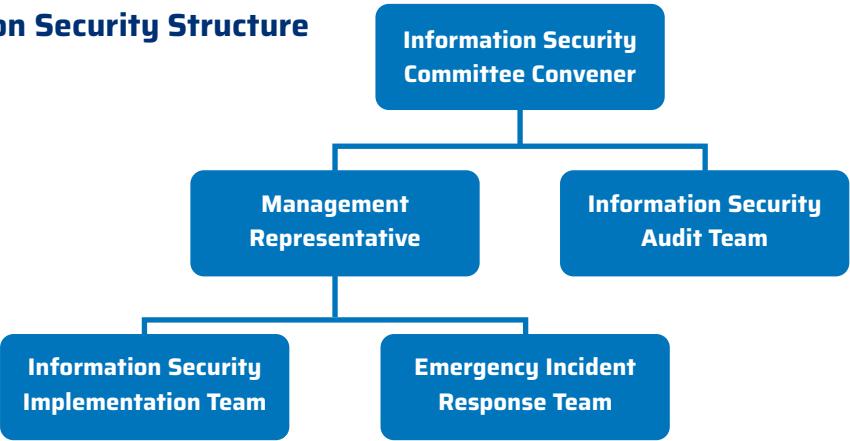


ISO 27001:2022 Information Security Management System Certificate



6 . 4 Risk Management

⚡ Information Security Structure

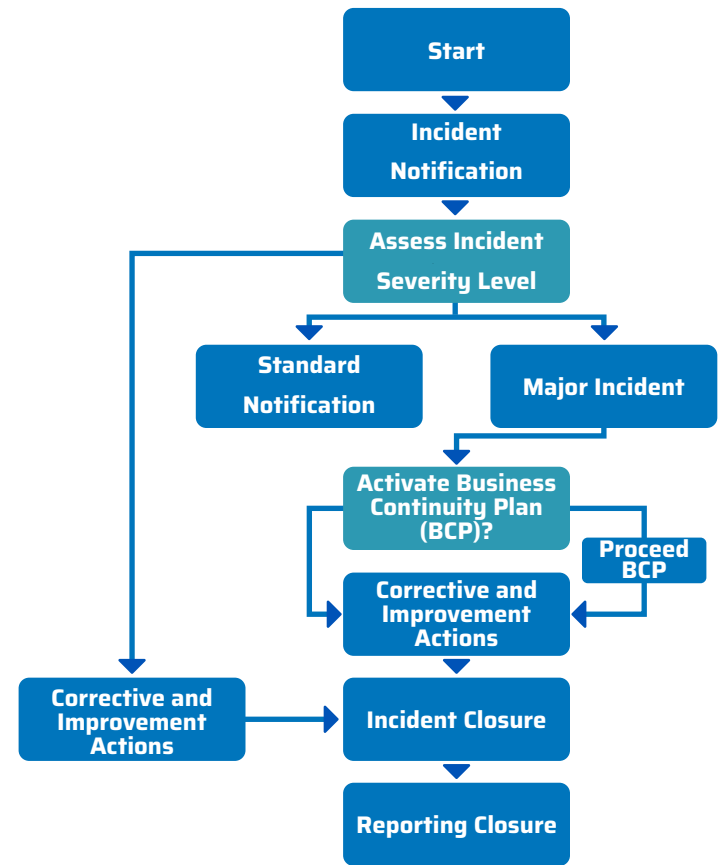


⚡ Information Security Risk Control

In 2025, the Company's information security management practices continued to follow the existing framework and were implemented in accordance with internal control and cybersecurity management requirements. On the policy side, the Company continued to promote information security checks, access control, confidential document encryption, endpoint security, and email security management measures to reduce the risk of sensitive data leakage. On the technical side, the Company maintained firewalls, email security systems, antivirus protection, account privilege management, backup and redundancy, and vulnerability patching mechanisms to strengthen system resilience and data protection. In addition, HDRE continued to enhance employees' ability to identify phishing emails, malware, and social-engineering attacks through internal communication, training, and drills. Internal audit and relevant responsible units also regularly reviewed implementation status to continuously strengthen overall cybersecurity risk management capabilities.

In 2025, HDRE conducted 11 information security awareness sessions for all employees and arranged two information security courses to strengthen information security awareness throughout the organization.

⚡ Information Security Incident Reporting Process



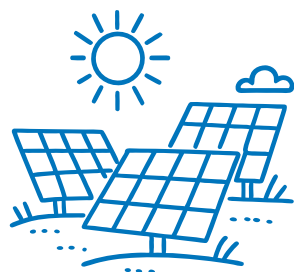
Training Topic	Content	Participants
Information Security Awareness Training	ISO 27001 information security awareness training to enhance employees' information security awareness and communicate legal, internal audit, and external audit requirements.	270
Information Security Awareness Training - Phishing Emails	The Information Department conducted social engineering and phishing email awareness training. Through analysis of drill results and practical case studies, the course strengthened employees' ability to identify and report phishing emails, thereby reducing the risk of credential compromise and information security incidents.	29

⚡ Information Security Risks

Risk Category	Operational and Financial Risks to the Company	Risk Management Measures
Cybersecurity	External malicious attacks, phishing emails, ransomware, or unauthorized access may cause information system interruptions and reduced service availability, thereby affecting business continuity, customer trust, and corporate reputation.	1.Continue maintaining the ISO 27001 Information Security Management System and conducting internal and external audits and improvement activities. 2.Strengthen firewalls, endpoint protection, email filtering, multi-factor authentication, and access control mechanisms to reduce cybersecurity risks.
Data Security	Unauthorized access, leakage, tampering, or ransomware encryption of personal data, customer data, or sensitive operational information may result in regulatory non-compliance, reputational damage, and operational losses.	1.Continue promoting data classification, access control, data encryption, backup, and abnormal activity monitoring measures. 2.Establish information security incident reporting and response mechanisms and strengthen personal data protection and information security awareness.
System Stability	System failures, cloud service disruptions, equipment damage, or data loss may result in service interruptions and delays in data recovery, thereby affecting operational efficiency and revenue.	1.Continue strengthening backup, redundancy, and disaster recovery mechanisms and regularly review recovery procedures. 2.Utilize cloud or data center services that comply with international standards and enhance system stability through system monitoring and regular maintenance.

⚡ Personal Data Protection Policy

The Company values customer privacy protection and complies with the Personal Data Protection Act. It has established the Personal Data Protection Management Regulations and implemented rigorous personal data privacy and security measures. A data governance framework has also been established, including data standards, classification mechanisms, access controls, and data owner review procedures, to ensure that data access and sharing are properly governed and protected, while safeguarding data availability, integrity, and confidentiality. Liao Yen-Kai of the Finance and Accounting Department has been designated as the person responsible for this policy. The policy applies to all branches, operating sites, subsidiaries, customers, and suppliers.



⚡ The Company's Personal Data Protection Policy is as follows:

2025 Employee Personal Data Protection Training	Incident Response and Risk Management
A total of 431 employees completed the training, with a total training duration of 2 hours. Trained employees accounted for 98% of all employees, and the post-training assessment pass rate was 100%.	No violations of the Personal Data Protection Act occurred during the year. Employees engaging in improper conduct are subject to disciplinary actions of varying degrees, including job reassignment and dismissal, depending on the severity of the case.

⚡ 2025 Information Security Management Practices

Practice	Purpose	Target
Continuous Improvement of the ISO 27001 Management System	Continue to maintain the information security management system and ensure its effectiveness.	Complete at least one internal audit and management review each year.
Strengthen Cybersecurity Education and Training	Enhance employees' cybersecurity awareness.	Conduct at least one training session each year.
Strengthen Vulnerability Management Mechanisms	Regularly detect system vulnerabilities and complete remediation.	Achieve a remediation completion rate of at least 90% for high-risk vulnerabilities.
Information Security Incident Response Drills (BCP)	Strengthen the Company's information security incident response capability.	Conduct at least one drill each year.

6.5 Green Energy Aggregator

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

HDRE's business portfolio includes five major business segments: power development and engineering, asset management, smart power services, brand business, and power trading. The Company has proactively positioned itself in the green energy transition sector. Established through project development and EPC services, HDRE had accumulated installed project capacity of 519.59 MW as of 2025, and the expected completed capacity for 2025 will exceed 70 MW. HDRE has become one of Taiwan's leading solar PV companies. The Company possesses a comprehensive project development and engineering team, effectively controls project investment risks, develops customized project sites, and provides operation and maintenance (O&M) and post-investment management services. Completed, grid-connected, and under-development projects span Taiwan and its offshore islands.

Going forward, HDRE will continue to pursue SDG 7, Affordable and Clean Energy, promote the wider adoption of green electricity through integrated smart services, and advance toward its goal of becoming a smart green energy company.

6.5.1 Vertical Integration of Power Station Operations

In the solar PV sector, HDRE acts as a vertically integrated supplier, providing comprehensive services to meet customers' diverse needs. The team consists of cross-disciplinary professionals. From the early stages of project development, HDRE conducts site and geographic assessments to evaluate project feasibility, confirms regulatory permits, evaluates financial and related risks, and provides professional legal consulting services.

Through in-depth discussions with customers, the design team develops customized project solutions, while HDRE's in-house engineering team carries out site preparation, piling, wiring, construction, and grid connection. During the 20-year operating period of a power station, maintenance and investment management can also be managed by HDRE's professional team to maximize asset value, providing reliable support for customers' power station O&M and post-investment management.

⚡ Solar PV Project Construction Targets

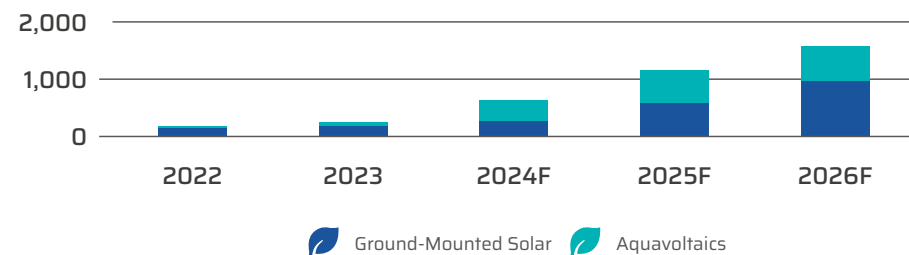
Installed Project Capacity as of 2025 519.59MW	
Expected Full-Year Construction Volume in 2026 ¹	70 + MW
Estimated Development Capacity Before 2030	1.5 GW



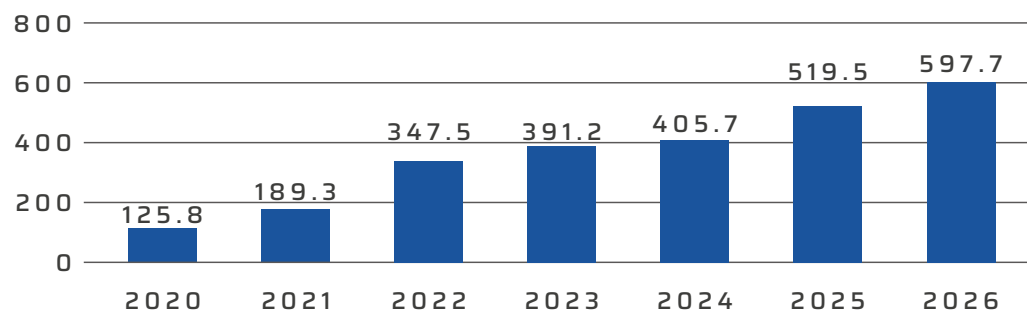
Note 1: Capacity estimates are based on the planned construction schedule and projected construction progress.

Note 2: Project development rights remain subject to policy changes and approvals by competent authorities and therefore do not represent the Company's actual construction plans.

⚡ Target Cumulative Installed Solar PV Capacity by Year (MW)



⚡ Projected Solar PV Installed Capacity by Year (MW)



⚡ Advantages of Comprehensive Professional Services

HDRE provides stable and high-quality solar PV project sites. Through comprehensive cross-disciplinary and vertically integrated professional services, the Company effectively reduces the risks and costs of project development and engineering construction. In addition, to strongly promote the construction of solar PV project sites, HDRE actively cooperates with industry peers to develop a system of shared responsibilities and mutual support. During project promotion, the Company develops a deep understanding of customer needs and maintains good interaction and communication with public authorities and local residents, effectively reducing the risk of construction delays.

HDRE currently owns rooftop, ground-mounted and floating project sites in New Taipei City, Taoyuan City, Hsinchu County, Miaoli County, Changhua County, Taichung City, Yunlin County, Chiayi County, Tainan City, Kaohsiung City, Pingtung County, Hualien County, Taitung County, Yilan County and Penghu County.

⚡ Solar Photovoltaic Site Construction Performance

Site Category	2022 Cumulative Installed Capacity (kW)	2023 Cumulative Installed Capacity (kW)	2024 Cumulative Installed Capacity (kW)	New Installations in 2025	2025 Cumulative Installed Capacity (kW)
Ground-mounted PV Systems	228,307.62	267,486.15	278,437.38	No new installation	278,437.38
Rooftop PV Systems	19,277.9	19,277.69	22,760.64	2,586.51	25,347.15
Floating PV Systems	59,731.88	59,731.88	59,731.88	No new installation	59,731.88
Aquavoltaic PV Systems	1,995.88	44,799.29	44,799.29	No new installation	44,799.29
Total Installed Capacity	309,313.28	391,295.01	405,729.19	2,586.51	408,315.70



6.5 Green Energy Aggregator

Sustainable
Dialogue and Engagement

Communication,
Sustainability: A Commitment
from Within and Beyond

Kindness: Staying True to
Our Original Aspiration

Energy: Gathering
Kindness into Light

Sharing: Creating a
Better World Together

Innovation: Turning
Possibilities into Momentum

⚡ Benchmark Project



Yunlin Gukeng – Ground-mounted Solar Photovoltaic

- Area: 25.3 hectares
- Installed Capacity: 29.4 MW
- Power Generation: Estimated 42 million kWh annually
- Completion Time: Grid connection in December 2023



Tainan Qigu – Fishery-Electricity Symbiosis Solar Photovoltaic

- Area: 57.7 hectares
- Installed Capacity: 42.8 MW
- Power Generation: Estimated 65 million kWh annually
- Aquaculture Species: White shrimp, black mullet, milkfish
- Completion Time: Grid connection in December 2023



Hualien Xiulin – Energy Storage E-dReg

- Area: 1.4 hectares
- Installed Capacity: 60 MW



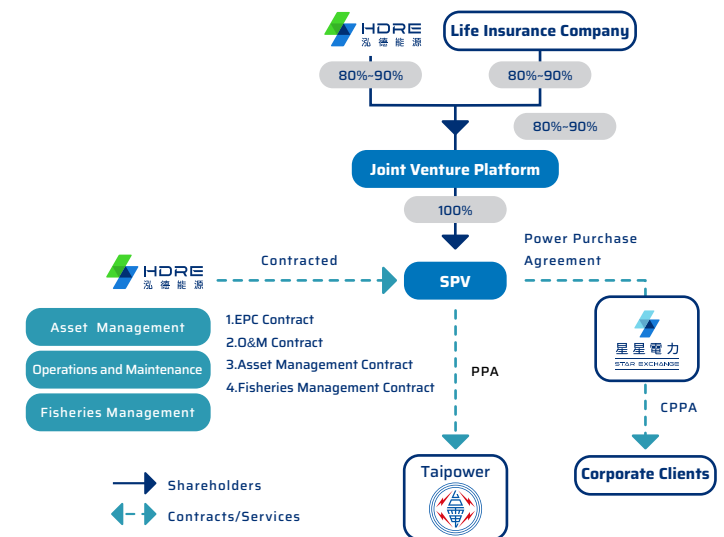
Pingtung Chaozhou – Energy Storage E-dReg

- Area: 1.4 hectares
- Installed Capacity: 99 MW
- Completion Time: Expected in May 2026

⚡ Advantages of the Asset-Light Operating Model

HDRE's unique asset-light operating model creates key competitive advantages. Through a strategy that separates ownership and operating rights, the Company reduces its capital investment requirements while attracting financial institutions, including life insurers, as long-term partners. Life insurers value the stable long-term returns generated by renewable energy investments, while HDRE provides comprehensive services covering project development, construction investment, and O&M management.

This asset-light model enables HDRE to retain operational leadership while successfully establishing a platform with assets under management expected to exceed NT\$76 billion. The platform provides one-stop services from project development to operations management, while effectively controlling risks and generating stable returns for shareholders.



6.5 Green Energy Aggregator

⚡ Joint Venture Site Development



Star Power Energy Corporation

- Investment Project: Ground-mounted solar PV + Grid-scale energy storage
- Installed Capacity: Solar PV 99.1 MW (in operation) + Energy Storage 100 MW (under construction)



Aquastar Energy Corporation

- Investment Project: Fishery-electricity symbiosis solar PV
- Installed Capacity: Solar PV 42 MW (grid-connected) + 174 MW (under construction)



Star Energy Storage CO., LTD.

- Investment Project: Grid-scale energy storage
- Installed Capacity: Energy Storage 101.5 MW



Fubon Green Power CO., LTD.

- Investment Project: Solar PV + Grid-scale energy storage
- Installed Capacity: Solar PV 342 MW; Energy Storage 254 MW (60 MW in operation; 194 MW under construction)



Star International Power Co., Ltd.

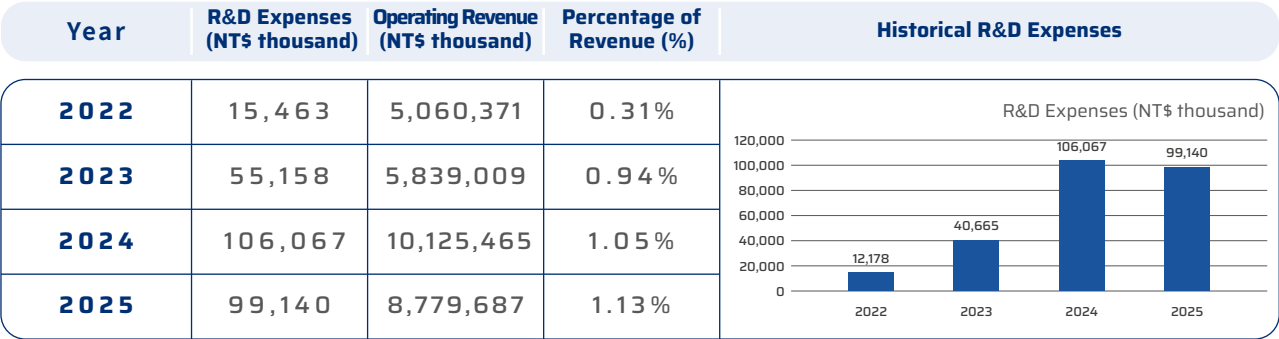
- Investment Project: Grid-scale energy storage
- Installed Capacity: Energy Storage 100 MW (under development)

6.5.2 Smart Green Energy: Innovation Momentum

In recent years, HDRE has continued to increase the proportion of in-house core technologies, reduce external dependence, and establish information security protection architectures and backup systems for cross-border platform services. From 2024 through 2025, in response to Group policies and organizational requirements, HDRE maintained an R&D team of more than 100 employees. Meanwhile, the Company's software service platform is independently planned and designed, with nearly half developed in-house. Cloud service security architecture solutions are centrally managed by the Information Department, and system upgrades are implemented in accordance with Group policies and ISO 27001 information security requirements. Over the medium to long term, HDRE is working toward full in-house development of core technologies and full-service compliance with ISO 27001 information security standards.

⚡ R&D Strategy and Investment

HDRE is committed to strengthening the intelligent management and allocation of energy and electricity through innovation in management and O&M software technologies, thereby establishing differentiated competitive advantages in the market. To maintain technological leadership, the Company continues to invest in the development of products and services. In 2025, R&D expenses as a percentage of operating revenue remained above 1%.



Note: The amounts presented above are calculated based on HDRE Group's 2025 consolidated financial statements audited and certified by an independent CPA.

Core R&D Management Framework

⚡ In-House Technology Development Strategy

Since 2023, the Company has transitioned to an in-house R&D model. Compared with its previous practice of outsourcing new product concepts, the Company now independently conducts market competition analysis, demand validation, and product planning, gradually reclaiming product R&D rights and patent ownership to build competitive advantages in core technologies.

⚡ Group R&D Technology Review Mechanism (Under Planning)

To support diversified business development, the Group will adjust its R&D organizational structure. Business units will focus on product function planning and market trends, while the R&D unit will be responsible for product design and development, with a focus on development and delivery processes. Through clear division of responsibilities, HDRE aims to enhance product iteration efficiency and execution capabilities. To ensure the effective operation of this mechanism, the Group is planning to establish an R&D Technology Review Committee to strengthen the quality of R&D decision-making and technical collaboration. Following the integration of the R&D Department in 2025, including the merger of the Smart Services Department and Cloud Guardian, the R&D system will shift toward platform standardization and commercialization of applications. The R&D Department will centrally manage the core technology platform to avoid duplicate investments in resources.

⚡ Core Technology Review Committee

- **Purpose:** Ensure that product initiatives proposed by business units align with expected benefits and that Group resources are effectively integrated and utilized.
- **Core Value:** Maintain the autonomy of each business unit in R&D while ensuring consistent product quality standards across the Group.
- **Operational Objectives:**
 - Avoid duplicate development of product features across product lines and improve resource allocation efficiency.
 - Ensure that the R&D direction of each business unit aligns with the Group's overall strategic objectives.
 - Establish cross-functional technical collaboration and knowledge-sharing mechanisms.
- **Scope of Review:** Product proposals, development team evaluations, critical success factors, risk assessments, and resource integration and allocation.
- **Expected Benefits:** Strengthen in-house technology capabilities through this mechanism while maintaining consistency in R&D quality.

⚡ Smart Energy IoT Platform

The Smart Energy IoT Platform integrates a self-developed PaaS platform with the AWS cloud platform, serving as the intelligent hub of distributed energy systems. It provides integrated hardware and software solutions for front-of-the-meter and behind-the-meter energy storage. Through long-term big data collection, the platform enhances many-to-many green power wheeling optimization algorithms, bidding decision systems for ancillary services trading platforms, and charging station operations management platform performance.

Platform Function Integration

The Smart Energy IoT Platform covers complete functions from data collection to analysis and forecasting, enabling system monitoring, alerts, reporting, and O&M. It combines AI, cloud technology, and big data analytics for scheduling control and solution development. The platform aggregates data from solar PV, aquavoltaics, energy storage, charging stations, green power wheeling, virtual power plants, and power trading systems to perform power generation forecasting, electricity demand forecasting, and price forecasting, demonstrating HDRE's core competitiveness in energy management software technologies.

6.5 Green Energy Aggregator

Power Trading	Energy Storage	Photovoltaic	Auxiliary Services (Taiwan)	Green Electricity Sales SaaS	SaaS Energy Cloud	Charging Station Operations SaaS	SaaS Charging Service Cloud
International power market operators	Energy storage system operators	Photovoltaic system operators	Energy storage system operators participating in power trading auxiliary services	Green electricity wheeling transaction buyers and sellers	Commercial solar-storage-charging energy service operators	Electric vehicle charging station operators	Electric vehicle charging service operators
- Market information collection - Market information analysis - Trade execution recommendations - Transaction process management - Revenue settlement management	- Real-time system monitoring - Historical status query and analysis - System alerts and warnings - Integration of on-site EMS, SCADA, and CCTV - Integration of maintenance systems	- Real-time system monitoring - Historical status query and analysis - System alerts and warnings - Integration of maintenance systems - Site cleaning schedule analysis	- Resource management - Bidding process management - Settlement management - Market information analysis	- Power generation and consumption resource management - Green electricity matching analysis - Tri-party contract management - Buyer and seller billing management - Green electricity wheeling benefit analysis - Power generation and consumption contract compliance analysis	- Solar-storage equipment management - Real-time system monitoring - Historical status query and analysis - Curtailment control, time-of-use pricing, emergency power supply, and other power services - Electricity price benefit settlement - Energy demand management	- Station and Charger Management System - Real-Time System Monitoring - Energy Demand Management	- Brand interoperability connectivity - Membership management system architecture - Membership management system - Marketing and traffic acquisition services

Real-Time Charging Station Management Information



Brand Planning and Innovation Management Strategy

In 2025, HDRE adopted “cloud-edge integration and standardized empowerment” as its core development theme, continuing to deepen brand planning and innovation management strategies and promoting the international expansion of Smart Energy IoT Platform services. Based in Taiwan, the Company integrates independently developed AI-enhanced technologies and the TITAN core system to connect power station management, peer-to-peer power dispatch and optimized operations, gradually realizing the operating objective of virtual power plants (VPPs) and providing differentiated integrated services for various energy systems.

In terms of operations, HDRE combines its aggregator role with VPP dispatch management and AI forecasting systems to actively expand power markets in Taiwan, Japan and Australia, promoting regional centralized energy management and the smart application and optimized distribution of distributed power. Building on 2024 technical foundations including the Smart Energy Platform and related projects such as green electricity trading, Ancillary Services Cloud, Charging Operations Cloud and the Smart Energy War Room system, HDRE further strengthened cloud-edge integration applications in 2025 to improve system integration performance and cross-platform collaboration capabilities.

At the same time, the Company continues to optimize Star Charger cloud and edge solutions, promote O&M automation and dynamic power allocation mechanisms, and accelerate hardware /software integration capabilities and AI technology R&D. HDRE is gradually exporting standardized smart energy management models to overseas markets and moving toward the goal of building an international VPP operating network.

6 . 5 Green Energy Aggregator

Development Strategy	Implementation	Core Advantages	Expected Benefits
Technology Integration	•Complete smart energy IoT hardware and software integration services. •Establish an R&D center through the acquisition of AI teams. •Build an IoT and AI talent pool.	•Self-developed core technologies. •Integrated solutions. •Application experience in solar-storage-charging projects.	•Build a technology moat. •Improve system integration efficiency. •Accelerate product commercialization.
Market Expansion	•Export integrated services to Japan and Australia. •Participate in local frequency regulation, spot, and capacity markets. •Implement localized business models.	•Replication of successful Taiwan experience. •Participation in diverse market mechanisms. •Localized service capabilities.	•Reduce single-market risk. •Expand revenue sources. •Build an international brand.
AI-Driven Innovation	•Focus on energy forecasting, smart dispatch, and user experience optimization. •Establish benefit evaluation and data governance mechanisms. •Practice responsible AI innovation principles.	•Continuous optimization of intelligent algorithms through software and hardware integration. •End-to-end data security protection. •Systematic solutions to business challenges.	•Create tangible value for customers. •Ensure returns on technology investments. •Support sustainable technology development.

⚡ 2025 Project Achievements and Technology Breakthroughs

To continuously optimize the integrated functions of the Smart Energy IoT Platform, HDRE completed seven key projects and optimization initiatives by the end of 2025 to enhance the Group's operational efficiency:

2025 Projects	Project Description / Purpose	Implementation Progress / Achievements
Taiwan Green Power Trading Platform	Established the core architecture of the Green Power Trading Platform, integrated distributed data workflows, reduced manual processing workload, and improved operational efficiency and service quality.Enhanced market competitiveness.	1.Operational Efficiency Improvement: Reduced manual operations by more than 80% and lowered error rates by more than 50% through process automation. 2.Business Growth: Improved green electricity matching flexibility and market coverage, enhancing customer satisfaction and business growth. 3.Decision Optimization: Strengthened understanding of green electricity market trends, improving decision-making accuracy and efficiency. 4.Enhanced ESG Information Services: Provided customers with carbon data support, assisting them in achieving sustainability goals and deepening partnerships.
Star Charger SaaS Platform	Integrated membership, vehicle, and charging device OTA management systems and established an operation monitoring and maintenance team to improve operational efficiency and charging service experience.	1.Technology Optimization: Completed platform refactoring and OTA maintenance, significantly reducing maintenance manpower (approximately 20%). 2.User Experience: Introduced multiple login options and optimized charging processes, improving member satisfaction and platform adoption. 3.Operations Management: Established a dashboard system to provide real-time visibility into site operation data.

6 . 5 Green Energy Aggregator

2025 Projects	Project Description / Purpose	Implementation Progress / Achievements
HyperCharge Platform 2.0 PLUS	Integrated HyperCharge services and charging technologies, upgraded operational management functions, and improved charging efficiency and user experience.	1.Completed platform upgrades to enhance charging success rates and system stability. 2.Optimized UI/UX to strengthen user experience. 3.Improved market competitiveness and brand differentiation.
Private Charger LCMS	Established a localized charging management system (LCMS), integrating time-of-use electricity pricing, energy management, and equipment management to improve charging efficiency and reduce operating costs.	1.Energy Optimization: Introduced time-of-use electricity pricing and demand management mechanisms, reducing regional electricity loads by more than 30%. 2.System Optimization: Enhanced equipment and card management functions through OTA upgrades to ensure stable system operation. 3.Promotion of Electric Vehicle Adoption: Provided efficient charging solutions for electric vehicle users and accelerated EV adoption.
Smart Energy Command Center 2.0	Upgraded and integrated the Smart Energy Command Center System, consolidating operational data and visually presenting multiple business scenarios to support real-time monitoring and operational decision-making.	1.System integration completed and officially launched. 2.Supported business briefings and operational displays, improving information delivery efficiency. 3.Strengthened stakeholder communication and enhanced business trend analysis and decision support.
Cloud-Edge System Maintenance SLA	Strengthened cloud and edge system stability and established a year-round monitoring and maintenance mechanism to ensure high system availability.	1.Achieved uninterrupted maintenance throughout the year with no major system outages. 2.Introduced anomaly monitoring and automated notification mechanisms to improve maintenance efficiency. 3.Maintained high system availability (above 99.9%).
Enterprise Operations Management Center	Integrated cross-functional data and promoted digital management to improve operational monitoring and resource allocation efficiency.	1.Completed data integration and enhanced management's real-time decision-making capabilities. 2.Promoted paperless and digitalized operations, reducing administrative costs. 3.Improved operational efficiency and supported carbon reduction objectives.

⚡ Deep Integration of AI Technologies

Since 2024, HDRE has fully integrated AI technologies into its operations. The Company has established a clear AI R&D strategy focusing on three areas: energy forecasting, smart dispatch, and user experience optimization. Through a comprehensive AI R&D architecture, including data collection platforms, algorithm R&D teams, and application testing environments, HDRE ensures that AI technologies effectively address real-world business challenges.

At the same time, the Company has established a rigorous performance evaluation mechanism, setting key performance indicators such as efficiency improvements, cost savings, and user satisfaction. HDRE has also established a comprehensive data governance and AI ethics framework. From data collection and processing to model training and deployment, the entire process follows strict data security standards and privacy protection requirements, demonstrating a commitment to responsible AI innovation.

Appendix

Appendix 1 : GRI Standards Content Index

Appendix 2: Climate-Related Information for
TWSE/TPEX Listed Companies

Appendix 3: Nature-Related Information

Appendix 4: SASB Standards Index

Appendix 5: Independent Assurance Statement



Appendix 1: GRI Standards Content Index

Statement of Use	HD Renewable Energy Co., Ltd. has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025.
GRI Version Used	GRI 1 : Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard	Disclosure	Corresponding Section	Remarks	Page
GRI 2: General Disclosures 2021				
The Organization and Its Reporting Practices				
2-1	Organizational Details	1.1 About HD Renewable Energy (HDRE)		10
2-2	Entities Included in the Organization's Sustainability Reporting	About this Report - Scope		03
2-3	Reporting Period, Frequency and Contact Point	About this Report - Period		03
		About this Report - Contact Information		05
2-4	Restatements of Information	-	No information restatements were made in the 2025 Sustainability Report.	-
2-5	External Assurance	About this Report - Quality		05
Activities and Workers				
2-6	Activities, Value Chain and Other Business Relationships	1.1.2 Industry Value Chain		24
2-7	Employees	3.1.1 Diversity, Inclusion and a Friendly Workplace		87
2-8	Workers Who Are Not Employees	3.1.1 Diversity, Inclusion and a Friendly Workplace		87
Governance				
2-9	Governance Structure and Composition	6.1.1 Governance Structure		194
		6.1.3 Sustainable Development		200
2-10	Nomination and Selection of the Highest Governance Body	6.1.2 Board of Directors		195
2-11	Chair of the Highest Governance Body	6.1.2 Board of Directors		195

GRI Standard	Disclosure	Corresponding Section	Remarks	Page
2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	6.4.1 Risk Management Mechanism		213
2-13	Delegation of Responsibility for Managing Impacts	6.1.3 Sustainable Development		200
		6.4.1 Risk Management Mechanism		213
2-14	Role of the Highest Governance Body in Sustainability Reporting	About this Report - Management Method		04
2-15	Conflicts of Interest	6.1.2 Board of Directors		195
2-16	Communication of Critical Concerns	6.4.1 Risk Management Mechanism		213
2-17	Collective Knowledge of the Highest Governance Body	6.1.2 Board of Directors		195
2-18	Evaluation of the Performance of the Highest Governance Body	6.1.2 Board of Directors		195
2-19	Remuneration Policies	6.1.2 Board of Directors		195
2-20	Process to Determine Remuneration	6.1.2 Board of Directors		195
2-21	Annual Total Compensation Ratio	-	This information is considered confidential and proprietary and therefore is not disclosed.	-
Strategy, Policies and Practices				
2-22	Statement on Sustainable Development Strategy	Message from the Management Team		06
2-23	Policy Commitments	3.1.4 Human Rights and Communication		98
		6.1.3 Sustainable Development		200
2-24	Embedding Policy Commitments	3.1.4 Human Rights and Communication		98
2-25	Processes to Remediate Negative Impacts	1.3.3 Material Topics Value Chain		35
2-26	Mechanisms for Seeking Advice and Raising Concerns	6.3.1 Integrity Management		208
2-27	Compliance with Laws and Regulations	6.3.2 Legal Compliance		210
2-28	Membership Associations	4.1.1 External Participation		140
Stakeholder Engagement				
2-29	Approach to Stakeholder Engagement	1.2 Stakeholder Engagement		26
2-30	Collective Bargaining Agreements	-	As no labor union has submitted a request for collective bargaining, the Company has established a Labor-Management Committee in accordance with the Labor Standards Act. More than 50% of employee representatives participate alongside management representatives, and meetings are held at least once every three months to establish communication and consultation channels.	-

GRI Standard	Disclosure	Corresponding Section	Remarks	Page
GRI 3: Material Topics 2021				
Disclosures on Material Topics				
3-1	Process to Determine Material Topics	1.3.1 Material Topic Identification Process		31
3-2	List of Material Topics	1.3.2 Material Topics Analysis and Matrix		32

GRI Standard	Disclosure	Related Section	Page	Omission Reason
Material Topic: Economic Performance				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		6.2 Business Performance	202	
GRI 201: Economic Performance 2016	201-1 Direct Economic Value Generated and Distributed	6.2.2 Financial Performance	205	
	201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change	5.1 TCFD Climate-Related Financial Disclosures	153	
	201-4 Financial Assistance Received from Government	6.2.2 Financial Performance	205	
Material Topic: Integrity Management and Legal Compliance				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		6.3 Integrity Management and Legal Compliance	207	
GRI 205: Anti-corruption 2016	205-1 Operations Assessed for Risks Related to Corruption	6.3.1 Integrity Management	208	
	205-2 Communication and Training About Anti-corruption Policies and Procedures	6.3.1 Integrity Management	208	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices	6.3.2 Legal Compliance	210	
Material Topic: Risk Management				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		6.4 Risk Management	212	
Material Topic: Public Policy and Influence				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		4.1 Public Policy and Influence	139	
Material Topic: Biodiversity				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		5.3 Biodiversity (TNFD)	181	

GRI Standard	Disclosure	Related Section	Page	Omission Reason
GRI 101: Biodiversity 2024	101-1 Policies to Halt and Reverse Biodiversity Loss	5.3 Biodiversity (TNFD)	181	
	101-8 Ecosystem Services	5.3 Biodiversity (TNFD)	181	
Material Topic: Waste Management				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		5.2.4 Waste Management	176	
GRI 306: Effluents and Waste 2020	306-1 Waste Generation and Significant Waste-Related Impacts	5.2.4 Waste Management	176	
	306-2 Management of Significant Waste-Related Impacts	5.2.4 Waste Management	176	
	306-3 Waste Generated	5.2.4 Waste Management	176	
	306-4 Waste Diverted from Disposal	5.2.4 Waste Management	176	
	306-5 Waste Directed to Disposal	5.2.4 Waste Management	176	
Material Topic: Talent Attraction and Retention				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		3.1.1 Diversity, Inclusion and a Friendly Workplace	87	
GRI 401: Employment 2016	401-1 New Employee Hires and Employee Turnover	3.1.1 Diversity, Inclusion and a Friendly Workplace	87	
	401-2 Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-Time Employees	3.1.3 Employee Compensation and Benefits	94	
	401-3 Parental Leave	3.1.4 Human Rights and Communication	98	
GRI 404: Training and Education 2016	404-1 Average Hours of Training per Year per Employee	3.1.2 Talent Attraction and Retention Strategies	92	
		3.2.1 Learning Development and Career Support	104	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	3.2.1 Learning Development and Career Support	104	
		3.1.1 Diversity, Inclusion and a Friendly Workplace	87	
	405-2 Ratio of Basic Salary and Remuneration of Women to Men	6.1.2 Board of Directors	195	
GRI 406: Non-discrimination 2016	406-1 Incidents of Discrimination and Corrective Actions Taken	3.1.3 Employee Compensation and Benefits	94	
		3.1.4 Human Rights and Communication	98	
GRI 408: Child Labor 2016	408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor	3.1.4 Human Rights and Communication	98	

GRI Standard	Disclosure	Related Section	Page	Omission Reason
Material Topic: Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		3.3 Building a Friendly Workplace	111	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	3.3.1 Occupational Safety and Health Management Measures	112	
		3.3.5 Health Promotion and Employee Care	130	
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	3.3.2 Hazard Identification, Risk Assessment and Incident Investigation	116	
	403-3 Occupational Health Services	3.3.3 Occupational Health Services and Promotion	121	
		3.3.5 Health Promotion and Employee Care	130	
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	3.3.1 Occupational Safety and Health Management Measures	112	
	403-5 Worker Training on Occupational Health and Safety	3.3.3 Occupational Health Services and Promotion	121	
403-6 Promotion of Worker Health	3.3.3 Occupational Health Services and Promotion	121		
	3.3.5 Health Promotion and Employee Care	130		
403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	3.3.4 Contractor Safety and Health Management	125		
403-8 Workers Covered by an Occupational Health and Safety Management System	3.3.5 Health Promotion and Employee Care	130		
GRI 414: Supplier Social Assessment 2016	414-1 New Suppliers That Were Screened Using Social Criteria	2.2.4 Supplier Management and Quality Monitoring	72	
		3.3.4 Contractor Safety and Health Management	125	
	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	2.2.4 Supplier Management and Quality Monitoring	72	
		3.3.4 Contractor Safety and Health Management	125	
Material Topic: Local Community Communication and Participation				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		2.3 Local Community	81	
GRI 413: Local Communities 2016	413-1 Operations with Local Community Engagement, Impact Assessments, and Development Programs	2.3 Local Community	81	
Material Topic: Social Engagement				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	1.3 Analysis of Material Topics	31	
		4.2 Social Participation and Public Welfare	142	

GRI Standard	Disclosure	Related Section	Page	Omission Reason
GRI 204: Procurement Practices 2016	204-1 Proportion of Spending on Local Suppliers	2.2.3 Supply Chain Traceability Management and Sustainable Procurement	67	
GRI 302: Energy 2016	302-1 Energy Consumption Within the Organization	5.2.1 Energy Use Management	163	
	302-3 Energy Intensity	5.2.1 Energy Use Management	163	
	302-4 Reduction of Energy Consumption	5.2.1 Energy Use Management	163	
GRI 303: Water and Effluents 2018	303-1 Interactions with Water as a Shared Resource	5.2.3 Water Management	173	
	303-2 Management of Water Discharge-Related Impacts	5.2.3 Water Management	173	
	303-3 Water Withdrawal	5.2.3 Water Management	173	
	303-4 Water Discharge	5.2.3 Water Management	173	
	303-5 Water Consumption	5.2.3 Water Management	173	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	5.2.2 Greenhouse Gas Management	165	
	305-2 Energy Indirect (Scope 2) GHG Emissions	5.2.2 Greenhouse Gas Management	165	
	305-3 Other Indirect (Scope 3) GHG Emissions	5.2.2 Greenhouse Gas Management	165	
	305-4 GHG Emissions Intensity	5.2.2 Greenhouse Gas Management	165	
GRI 308: Supplier Environmental Assessment 2016	308-1 New Suppliers That Were Screened Using Environmental Criteria	2.2.4 Supplier Management and Quality Monitoring	72	
	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	2.2.4 Supplier Management and Quality Monitoring	72	

Appendix 2: Climate-Related Information for TWSE/TPEX Listed Companies

Item	Implementation Status
1. Board and management oversight and governance of climate-related risks and opportunities	1.The Sustainable Development Office serves as the core unit responsible for sustainability and climate-related issues. The Sustainability Report is prepared with reference to the TCFD framework and includes climate-related risks and opportunities. 2.The Board of Directors regularly reviews material sustainability topics, TCFD-related information, and greenhouse gas inventory progress reported by the Sustainable Development Office and provides guidance on related actions. Sustainability implementation progress was reported to the Board on August 11, 2025. Under the Board's oversight, climate-related risks and opportunities are identified and assessed through daily operations and sustainability discussions and categorized into short-, medium-, and long-term horizons. Note: A Sustainability Committee was established on March 10, 2026, and will meet at least twice annually and regularly report sustainability information to the Board.
2.Impact of identified climate risks and opportunities on business, strategy and finance	HDRE adopts the TCFD framework and conducts cross-functional training and interviews to strengthen employee awareness of climate change and TCFD-related issues. In 2024, HDRE conducted climate questionnaires and assessed climate-related risks and opportunities based on likelihood and impact. Following a review in 2025, no additional material items were identified. HDRE continued to assess 6 physical risks, 3 transition risks, and 7 climate opportunities, and prepared climate risk and opportunity matrices to support stakeholder understanding of short-, medium-, and long-term climate issues.

2. Impact of identified climate risks and opportunities on business, strategy and finance

• Climate Risks

Risk Category	Risk Type	Risk Event	Time Horizon	Potential Operational and Financial Impacts (Risk Description)
Physical Risk	Acute Risk: Typhoon / Heavy Rainfall	Project Delays	Short-term	Extreme weather events, such as typhoons and heavy rainfall, may cause site flooding or transportation disruptions, resulting in project delays and cost increases.
		Increased Disaster Prevention Costs	Short-term	To reduce climate-related disaster impacts, additional investment may be required to enhance wind resistance, heat resistance, and flood prevention capabilities, resulting in higher capital expenditures.
		Damage to Operating Equipment	Long-term	Increasing frequency of typhoons and heavy rainfall may cause direct damage to operating sites and equipment.
		Supply Chain Disruptions	Medium-term	Suppliers may be affected by climate-related disasters, such as heavy rainfall, flooding, drought, or wildfires, resulting in supply chain disruptions.
	Chronic Risk: Long-Term Climate Impacts	Higher Operating Costs	Medium-term	Increased climate variability may reduce the accuracy of existing risk assessment systems, resulting in greater cost uncertainty and increased cost management pressure.
		Employee Heat Stress	Long-term	Rising temperatures may increase the frequency of heat stress incidents, affecting employee health and increasing operational disruption risks.
Transition Risk	Policy and Regulatory Risk	Carbon Costs	Long-term	Taiwan's 2050 Net-Zero Emissions Pathway and carbon reduction policies may lead to carbon pricing and emissions management requirements, increasing future carbon-related costs.
	Market Risk	Low-Carbon Competitiveness (Price Competition)	Short-term	In the low-carbon electricity market, hydropower and wind power may be more price-competitive than solar power, affecting the competitiveness of HDRE's products and services.
	Reputational Risk	Stakeholder Climate Requirements	Medium-term	Failure to meet stakeholder expectations regarding low-carbon transition and emissions reduction may affect the Company's reputation among shareholders, customers, and suppliers.

Note: Time horizons are defined as follows: Short-term (1-2 years), Medium-term (3-5 years), and Long-term (more than 5 years).

2. Impact of identified climate risks and opportunities on business, strategy and finance

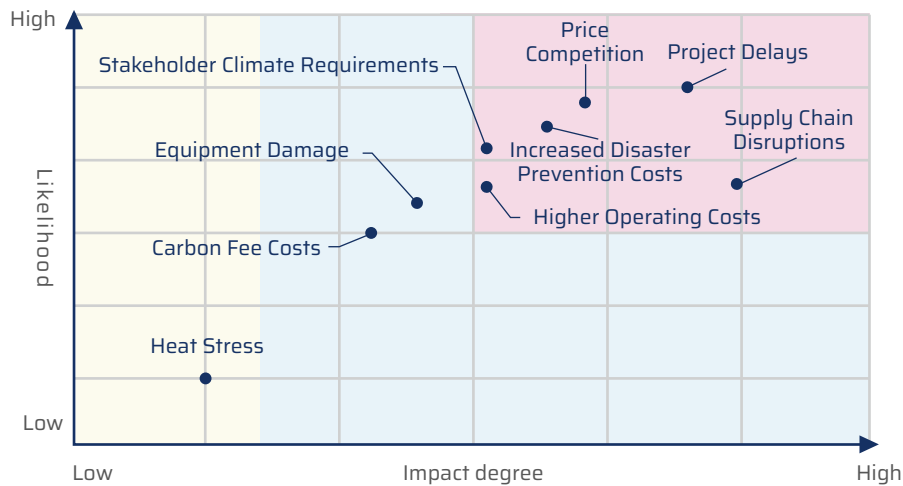
• Climate Opportunities

Opportunity Category	Opportunity Event	Time Horizon	Potential Operational and Financial Impacts (Opportunity Description)
Resource Efficiency	Low-Carbon Power Generation	Long-term	More efficient production equipment can reduce electricity, water, and waste generation during module assembly, lowering production costs.
Products and Services	Smart Green Power Systems	Medium-term	Through green electricity brokerage, planning, and sales services, customers can obtain optimal electricity solutions and stable green power supply, creating additional business opportunities.
	Resource Circularity	Long-term	Recovered materials from end-of-life solar modules can be reused in the production of new solar modules and other products, reducing environmental impacts while creating economic value.
Market	Growth Aligned with Market Preferences	Short-term	Market trends, customer demand, and government policies continue to drive demand for renewable energy, smart energy management, EV charging solutions, and photovoltaic technologies, creating additional business opportunities.
	Investment Attraction	Short-term	Growing awareness of renewable energy and net-zero transition increases investor interest in the green energy sector, supporting access to capital and financing opportunities.
Energy Sources	Increased Renewable Energy Adoption	Long-term	Expanding renewable energy use across operations can reduce organizational carbon emissions and product carbon footprints, enhance competitiveness, and create additional business opportunities.
Resilience	Enhanced Corporate Resilience	Medium-term	Continuous monitoring of climate risks and opportunities strengthens disaster preparedness and organizational adaptability while improving responsiveness to climate-related opportunities.

Note: Time horizons are defined as follows: Short-term (1-2 years), Medium-term (3-5 years), and Long-term (more than 5 years).

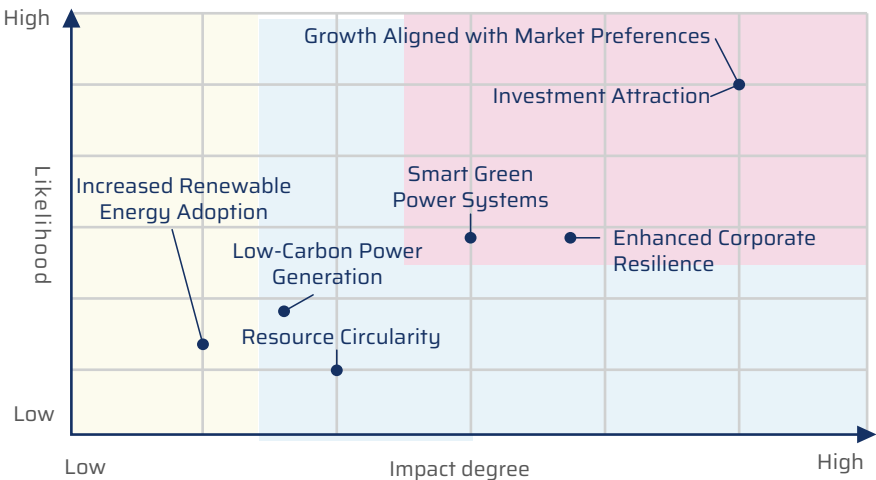
2. Impact of identified climate risks and opportunities on business, strategy and finance

⚡ Climate Risk Matrix



Note: Likelihood is classified as High (likely to occur within 1 year), Medium (1-5 years), and Low (more than 5 years). Impact is classified as High (over NT\$100 million), Medium (NT\$50 million to NT\$100 million), and Low (below NT\$50 million).

⚡ Climate Opportunity Matrix



Note: Likelihood is classified as High (likely to occur within 1 year), Medium (1-5 years), and Low (more than 5 years). Impact is classified as High (over NT\$100 million), Medium (NT\$50 million to NT\$100 million), and Low (below NT\$50 million).

Taiwan's mountainous terrain and the increasing impacts of climate change may result in uneven rainfall distribution, seasonal and regional water shortages, and increased flood risks during typhoon and heavy rainfall seasons. In addition, increasingly stringent environmental regulations may lead to carbon-related costs and emissions controls, resulting in higher operating costs. HDRE therefore carefully evaluates and manages the potential impacts of both physical and transition risks.

Risk Category	Risk Type	Risk Event	Management Actions	Financial Impacts
Physical Risk	Acute Risk: Typhoon / Heavy Rainfall	Project Delays	1. Conduct climate risk assessments before project development. 2. Evaluate climate factors in project planning and scheduling. 3. Implement standardized procedures and schedule tracking. 4. Strengthen real-time monitoring through digital tools.	1. Increase upfront assessment and planning costs. 2. Reduce project delays, rework, and contractual penalties. 3. Reduce construction errors and maintenance costs. 4. Lower potential losses from project disruptions.
		Increased Disaster Prevention Costs	1. Incorporate climate considerations into project design. 2. Select suitable protective equipment based on local climate conditions. 3. Optimize procurement and equipment specifications. 4. Regularly assess climate-related risks.	1. Increase initial design and procurement costs. 2. Reduce future equipment damage and repair expenses. 3. Avoid unnecessary capital expenditures. 4. Reduce unexpected disaster-response costs.
		Supply Chain Disruptions	1. Diversify suppliers. 2. Prioritize local sourcing. 3. Maintain appropriate inventory levels. 4. Avoid reliance on single suppliers.	1. Increase supplier development and inventory costs. 2. Reduce risks of material shortages and delivery delays. 3. Mitigate logistics and tariff impacts. 4. Reduce financial impacts from supplier disruptions.

3. Financial impacts of extreme climate events and transition risks

3. Financial impacts of extreme climate events and transition risks

Physical Risk	Chronic Risk: Long-Term Climate Impacts	Higher Operating Costs	1. Use the SolarPro model to assess long-term solar irradiance and generation performance. 2. Implement lightning protection, drainage improvements, and vegetation management.	1. Increase upfront modeling and assessment costs while reducing generation uncertainty and improving investment returns and cash flow stability. 2. Increase initial environmental protection and maintenance costs while reducing equipment damage, downtime, and repair expenses and improving long-term cost control.
Transition Risk	Market Risk	Low-Carbon Competitiveness (Price Competition)	1. Incorporate green design principles. 2. Procure higher-efficiency modules and materials. 3. Improve competitiveness through cost control and efficiency improvements.	1. Increase initial design and planning costs while improving system performance and reducing long-term operating costs. 2. Increase equipment procurement costs while reducing losses, quality issues, maintenance, and replacement expenses.
	Reputational Risk	Stakeholder Climate Requirements	1. Maintain regular communication with investors and stakeholders. 2. Continue climate-, carbon-, and energy-related disclosures through sustainability reporting.	1. Increase communication and engagement costs while improving transparency and supporting financing opportunities. 2. Increase sustainability disclosure and verification costs while strengthening corporate reputation and competitiveness.

4. Integration of climate-risk identification, assessment and management into overall risk management Framework

HDRE adopts the Task Force on Climate-related Financial Disclosures (TCFD) framework and conducts cross-functional climate training and interviews to strengthen employee awareness of climate change and TCFD-related issues, while integrating climate considerations into daily operations.

The Company identifies climate-related risks and opportunities through climate questionnaires, matrix analysis based on likelihood and impact, and the establishment of related metrics and targets. Identified climate risks, opportunities, and associated factors are subject to internal review and assessment to determine whether adjustments are required, thereby strengthening climate risk management and governance.

• **TCFD Climate Risk and Opportunity Identification Process**

Process	Description
Climate-Related Data Collection	Collect data on physical risks, transition risks, and opportunities under the TCFD framework, focusing on the renewable energy industry and operating locations through international reports, climate adaptation platforms, and public information sources.
Department Interviews	Interview department heads to identify potential climate-related risks and opportunities based on the TCFD framework and operational practices. Review current management approaches and targets and align them with TCFD metrics and targets.
TCFD Questionnaire	Develop TCFD risk and opportunity questionnaires based on collected data and interview results. Department heads assess potential climate impacts and likelihood of occurrence. Risk and opportunity factors are reviewed annually to determine whether previous assessment results require adjustment.
Materiality Matrix Analysis	Use matrix analysis to identify material climate risks and opportunities based on questionnaire responses. Assess likelihood and impact, and link results to management approaches, metrics, and targets.
Establish Metrics and Targets	For identified material climate risks and opportunities, define corresponding management approaches, metrics, and targets.

5. If scenario analysis is used to assess the Company's resilience to climate-related risks, please describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts considered in the assessment.	• Climate Physical Risk Scenario Analysis: Flooding at Own Operations Analysis Method This analysis uses the third-generation flood potential maps published by the Water Resources Agency, Ministry of Economic Affairs (https://gic.wra.gov.tw/Gis/Map) to assess flooding risks through overlay analysis. Flood depths are classified as no impact, 0.3-0.5 m, 0.5-1 m, 1-2 m, 2-3 m, and above 3 m. The flood potential maps incorporate sewer systems, regional drainage flood simulations, and flood-prone area management plans, while also considering flood characteristics, including flow velocity and water-level rise rates, as well as differences in rainfall distribution between plains and mountainous areas. Accordingly, ten quantitative rainfall scenarios were simulated: 150, 250, and 350 mm in 6 hours; 200, 300, and 400 mm in 12 hours; and 200, 350, 500, and 650 mm in 24 hours. The flood potential maps are developed using designed rainfall scenarios, specific hydrological and topographical conditions, and hydraulic modeling to simulate potential flooding under the normal operation of flood-control infrastructure. The maps illustrate designed rainfall scenarios, flood depth distributions using color-coded classifications, and relevant usage limitations. Based on these scenarios, this analysis applies rainfall simulations corresponding to both the SSP2-4.5 scenario, in which future warming is limited to 2°C, and the SSP5-8.5 scenario, in which future warming exceeds 4°C. At a 90% confidence level, maximum daily rainfall in Taiwan is projected to reach approximately 371.9 mm in 2037 under SSP2-4.5 and 419.3 mm in 2040 under SSP5-8.5, both corresponding to the 24-hour 500 mm rainfall scenario. To account for regional differences across Taiwan, all ten rainfall scenarios were incorporated into the assessment, enabling HDRE to evaluate the vulnerability of its operations under more stringent flooding-related physical risk scenarios. The flood potential maps are intended to support early identification of disaster risks; however, they cannot simulate the actual rainfall processes or flooding conditions of future typhoon and flood events. Therefore, the maps are based on hydrological analyses using different rainfall intensities and rainfall patterns and are intended solely for pre-disaster flood preparedness and emergency response planning. As the development of these maps involves numerous assumptions and variables, and the results are significantly influenced by spatial and temporal resolution as well as model complexity, the assessment results remain subject to uncertainty.
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5. If scenario analysis is used to assess the Company's resilience to climate-related risks, please describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts considered in the assessment.

• Analysis Results and Resilience Assessment

This analysis covered 19 HDRE operating locations. After overlaying geographic information, 3 locations, including 1 owned location and 2 leased locations, were identified as having potential flooding risk under the selected flood scenarios, while the remaining locations were not located within areas projected to be affected by flooding. Overall, approximately 15% of locations have potential flooding exposure. Even under the most severe flooding scenario, the maximum simulated flood depth at affected locations is limited to the 0.5-1 m range, indicating relatively limited potential impacts and manageable risk. Detailed flooding simulation results for each operating location are presented in the table and figure below.

Hazard × Vulnerability (Maximum Flood Depth)	No Risk	0.3-0.5(m)	0.5-1(m)	1-2(m)
Owned Locations	3	1	0	0
Leased Locations	13	0	2	0

HDRE will continue to assess and strengthen flood prevention and damage mitigation measures at owned operating locations by progressively enhancing its Business Continuity Plan (BCP) for physical risks to ensure the uninterrupted delivery of energy-related services, while also taking employee commuting safety into account to strengthen organizational resilience. For leased locations, HDRE will continue to review relevant climate risk assessment reports, evaluate potential leasing risks, and identify more resilient location options where appropriate, with the aim of ensuring service continuity and safeguarding employee safety.

• Climate Transition Risk Scenario Analysis: Carbon Costs

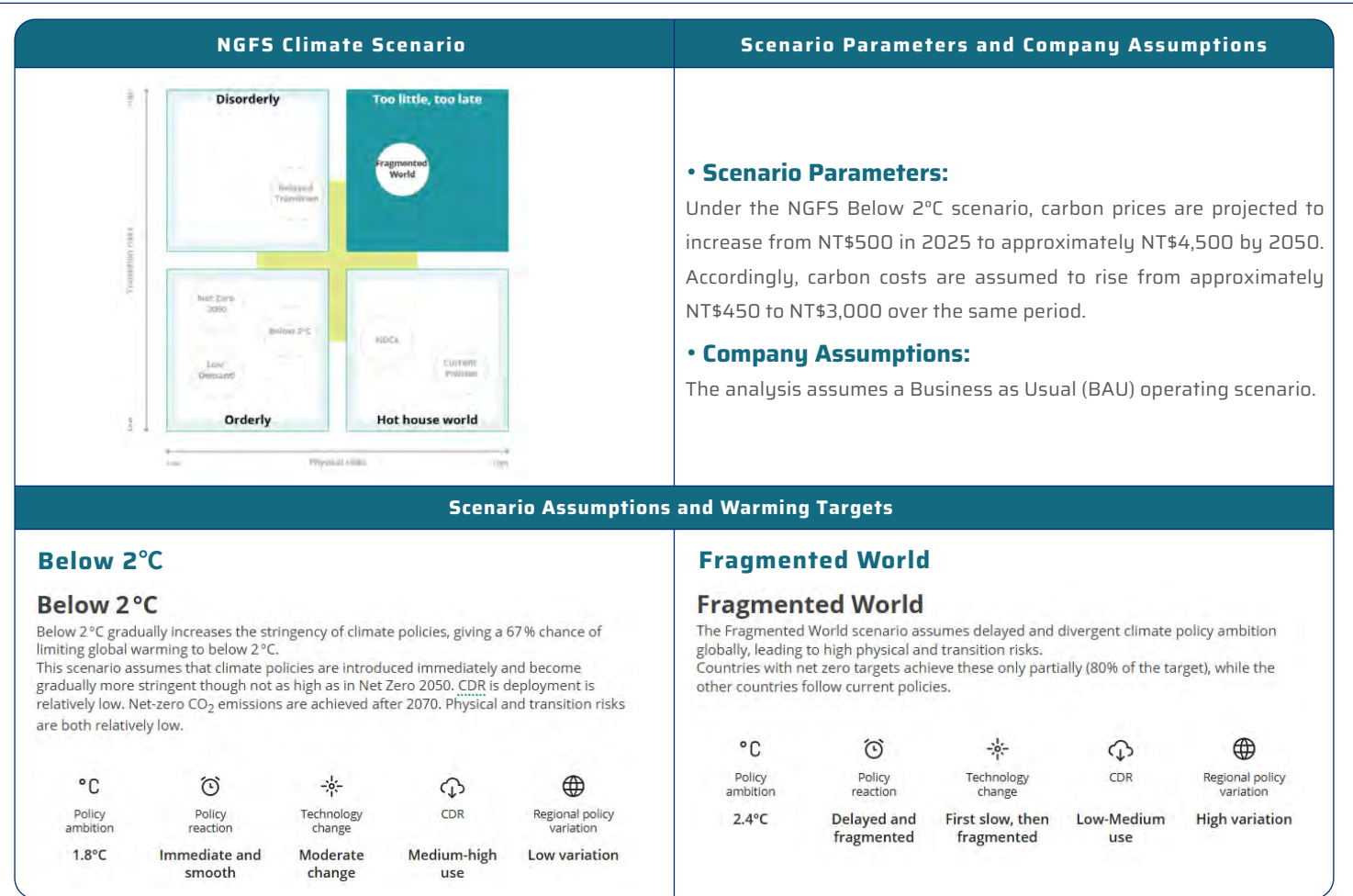
Analysis Method

This analysis builds on the carbon pricing assumptions adopted in previous assessments. In 2025, HDRE shifted to evaluating the potential financial impacts of transition-related carbon costs under different scenarios based on the Company's own decarbonization pathway, allowing for the development and refinement of decarbonization strategies that more closely reflect HDRE's operational circumstances.

Drawing on carbon price assumptions published by the Network for Greening the Financial System (NGFS), HDRE selected two scenarios for the analysis: the Below 2°C scenario, representing a moderate-emissions pathway aligned with current expectations, and the Fragmented World scenario, representing a disorderly transition pathway in which global decarbonization goals are not achieved. These scenarios correspond to warming outcomes of 1.8°C and 2.4°C, respectively, and serve as references for the Company's climate governance strategy. To enhance the reliability of the analysis, HDRE assumes that its current operating model and decarbonization plan remain unchanged. The assessment is based on the Company's emissions reduction pathway, which targets a 40% reduction in emissions by 2030 and achievement of net-zero emissions by 2050.

Source: Network for Greening the Financial System (NGFS) Scenarios Portal, <https://www.ngfs.net/ngfs-scenarios-portal/explore>

5. If scenario analysis is used to assess the Company's resilience to climate-related risks, please describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts considered in the assessment.



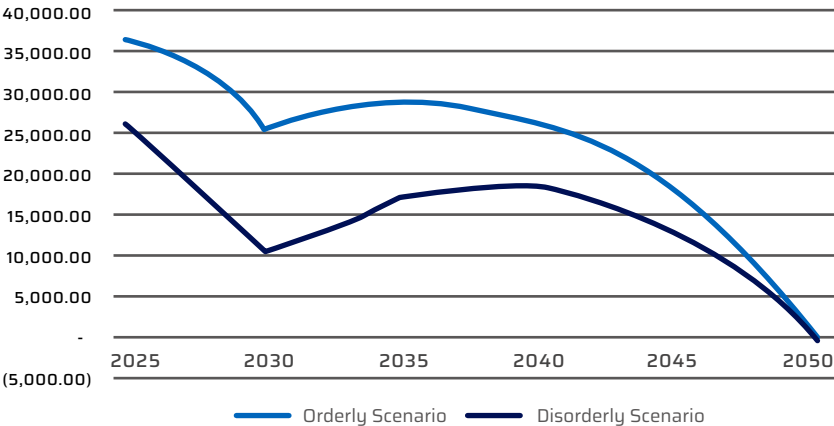
Analysis Results and Resilience Assessment

Under the Below 2°C scenario, which is considered more consistent with current expectations, HDRE assumes that its decarbonization pathway remains unchanged. As this scenario requires higher carbon prices to limit warming to below 2°C, the greatest revenue impact is expected before 2030. Although the Company's decarbonization pathway projects a 60% reduction in emissions by 2030, rising decarbonization costs could account for approximately 0.004% of revenue. Once the transition is achieved and existing decarbonization targets continue to be implemented, the medium-term financial impact is expected to remain manageable.

In comparison, the Fragmented World scenario assumes a more gradual increase in carbon costs. Combined with HDRE's ongoing decarbonization efforts, carbon costs are expected to account for no more than approximately 0.003% of revenue. However, according to NGFS projections, other input and raw material costs could increase more significantly under this scenario. HDRE will continue to monitor and assess procurement cost risks.

5. If scenario analysis is used to assess the Company's resilience to climate-related risks, please describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts considered in the assessment.

⚡ Carbon Pricing: Potential Additional Operating Costs in the Future (After Decarbonization)



Climate-Related Transition Risk	Transition Risk Scenario Analysis						
	Scenario	Below 2°C			Fragmented World		
	Time Horizon	2030	2040	2050	2030	2040	2050
Additional Carbon Costs from New Regulations and Policies	Projected Carbon Cost Range	NT\$500	NT\$1,300	NT\$2,600	NT\$450-\$500	NT\$500	NT\$1,800
		-	-	-		-	-
	Carbon Cost as a Percentage of 2025 Revenue	\$1,300	\$2,600	\$4,400	0.002%	\$1,800	\$3,100
		0.003%	0.003%	0.001%		0.001%	0%
		-	-	-	-	-	-
		0.005%	0.003%	0.003%	0.003%	0.002%	0.002%

Based on the transition risk analysis results, HDRE will continue to monitor its greenhouse gas emissions and international carbon pricing trends while implementing its energy conservation and carbon reduction policies. In 2025, renewable electricity usage reached nearly 90% at both the Taipei headquarters and Taichung office, with the remaining share affected by the inherent variability of renewable energy generation.

In addition to evaluating potential costs associated with future project development and procurement, HDRE will leverage its industry expertise to promote more energy-efficient projects, align with the Financial Supervisory Commission's eligibility criteria for sustainable economic activities, and support enterprises in accessing renewable energy. Internally, the Company will continue promoting energy conservation, carpooling, and electricity management initiatives as key measures to strengthen climate resilience and capture climate-related opportunities.

6. If a climate-related transition plan has been established, please describe the plan, including the metrics and targets used to identify and manage physical risks and transition risks.

Based on the TCFD recommendations, the Company has identified six material climate-related risks and four material climate-related opportunities that may impact its operations, strategy, and financial planning, and established corresponding management measures, metrics, and targets.

• **Physical Risk: Acute Risk - Typhoons or Heavy Rainfall Events**

Risk Event	Project Delays
Impact on Operations or Financial Performance	Extreme weather events, such as typhoons and heavy rainfall, may cause site flooding, transport delays, or worker injuries, resulting in project delays and increased operating costs.
Management Approach	1. Conduct climate risk assessments before project development, covering wind conditions, flood risks, terrain, ground stability, typhoons, rainfall, and high temperatures. 2. Incorporate drainage capacity and adopt elevated or floating systems in flood-prone areas. 3. Use backup generators to minimize operational disruptions caused by power outages. 4. Implement SOPs, routine inspections, construction logs, and progress tracking mechanisms. 5. Conduct post-incident inspections to prevent risk escalation. 6. Perform regular monitoring and maintenance to ensure normal operations and reduce flood risks.
Target	Enhance site assessment procedures and develop real-time monitoring systems to prevent project delays.
2025 Achievement	No significant project delays occurred in 2025.

Risk Event	Increased Disaster Prevention Costs
Impact on Operations or Financial Performance	Additional investment may be required to enhance equipment resilience against wind, heat, and flooding, resulting in increased costs.
Management Approach	1. Incorporate climate considerations into project design and optimize equipment selection. In flood-prone areas, review historical flooding records and 100-year flood lines to determine installation methods and design specifications. 2. Enhance module and mounting structure design and strengthen protection measures during construction. 3. Consider both cost and quality when procuring materials and adopt equipment capable of withstanding specific weather conditions. 4. Maintain machinery and construction all-risk insurance coverage to reduce potential losses.
Target	Develop climate-resilient project designs and adopt climate-adaptive equipment to reduce equipment damage and control additional maintenance costs.
2025 Achievement	Climate adaptation measures continued to be incorporated into project design evaluations.

6. If a climate-related transition plan has been established, please describe the plan, including the metrics and targets used to identify and manage physical risks and transition risks.

Risk Event	Supply Chain Disruptions
Impact on Operations or Financial Performance	Suppliers of raw materials may be affected by climate-related disasters, such as flooding or wildfires, disrupting normal deliveries and increasing the risk of supply chain interruptions.
Management Approach	1. Conduct monthly inventory control and reviews to maintain adequate stock levels. 2. Avoid reliance on a single supplier to diversify supply chain disruption risks.
Target	Develop climate risk assessments and inventory analyses for the supply chain to strengthen supply chain resilience and business continuity.
2025 Achievement	Incorporated ESG-related criteria into periodic supplier evaluations.

• **Physical Risk: Chronic Risk - Long-term Climate Impacts**

Risk Event	Higher Operating Costs
Impact on Operations or Financial Performance	Intensifying climate variability may reduce the accuracy of existing risk assessment systems, increasing cost uncertainty and placing greater pressure on cost management.
Management Approach	1. Use Solarpro simulations during the project development phase to model 10 years of solar irradiation data and validate generation performance. 2. Implement appropriate protective measures based on site conditions, including lightning protection, drainage improvements, and regular cleaning of surrounding environments.
Target	Enhance climate scenario analysis capabilities and evaluate suitable risk quantification tools.
2025 Achievement	Refined climate scenario analysis methodologies.

• **Transition Risk: Market Risk**

Risk Event	Low-Carbon Competitiveness (Price Competition)
Impact on Operations or Financial Performance	In the low-carbon energy market, hydropower and wind power may be more price competitive than solar power, increasing pressure on HDRE's price competitiveness.
Management Approach	1. Maintain regular communication with customers to better understand their needs and provide diversified energy solutions. 2. Conduct periodic customer satisfaction surveys to identify areas for improvement and enhance service quality. 3. Develop low-carbon and green energy solutions while closely monitoring market demand trends.
Target	Assess the carbon footprint of solar modules and collaborate with financial institutions on sustainability-linked financing to reduce financing costs.
2025 Achievement	Ongoing discussions with financial institutions regarding sustainability-linked financing.

6. If a climate-related transition plan has been established, please describe the plan, including the metrics and targets used to identify and manage physical risks and transition risks.

• **Transition Risk: Reputation Risk**

Risk Event	Stakeholder Climate Requirements
Impact on Operations or Financial Performance	Stakeholders' perceptions of whether HDRE effectively supports corporate low-carbon transition and energy conservation initiatives may affect the Company's reputation and influence stakeholder confidence, including that of shareholders, customers, and suppliers.
Management Approach	1.Regularly communicate the Company's current status and future plans through investor conferences and stakeholder engagement activities. 2.Publish sustainability reports regularly to demonstrate HDRE's efforts in climate action, decarbonization, and energy management.
Target	Enhance the effectiveness of stakeholder engagement and continue investing in educational outreach initiatives.
2025 Achievement	Educational outreach programs in 2025: • Meili Taiwan 3D Mobile Cinema Tour: NT\$960,000 • Reading Summer Program at Heguo Elementary School: NT\$100,000 • Sponsorship for Summer Remedial Education Program at Xinjue Elementary School, Fangyuan Township, Changhua County: NT\$70,000

• **Climate Opportunity: Products and Services**

Opportunity Event	Smart Green Power Systems
Potential Benefits to Operations and Financial Performance	Through green electricity consulting, planning, and sales services, customers can optimize electricity allocation and secure a stable supply of green power, creating additional business opportunities.
Management Approach	1.Focus on green electricity consulting and sales services to meet customers' renewable energy needs. 2.Continue enhancing the Smart Green Power System by leveraging data integration and analytics to optimize power generation, energy storage, and electricity trading. Further develop integrated green energy services to improve customer experience.
Target	Enhance the Smart Green Power Platform, introduce AI technologies to develop innovative low-carbon services, and conduct customer satisfaction and partnership surveys.
2025 Achievement	The Smart Green Power Platform remained in stable operation.

6. If a climate-related transition plan has been established, please describe the plan, including the metrics and targets used to identify and manage physical risks and transition risks.

• **Climate Opportunity: Markets**

Opportunity Event	Growth Aligned with Market Preferences
Potential Benefits to Operations and Financial Performance	Government policies and increasing market demand for green energy management, EV charging stations, and solar photovoltaic systems create additional business opportunities.
Management Approach	1.Continue monitoring and aligning with government policies while expanding a diversified renewable energy project portfolio. 2.Closely track electricity demand from corporate and residential customers to capture market opportunities.
Target	Increase installed capacity and accumulate experience in international green energy services.
2025 Achievement	Commenced wheeling operations for overseas renewable energy projects in 2025.

Opportunity Event	Investment Attraction
Potential Benefits to Operations and Financial Performance	Growing awareness of green energy and rising demand have increased investor interest in the renewable energy sector, providing HDRE with greater access to capital.
Management Approach	Promote the vision of “Green Energy for Everyday Life, Accelerating the Net-Zero Future,” expand renewable energy applications, and advance accessible smart green energy services. Continue developing low-carbon and energy management solutions while enhancing competitiveness in green energy services.
Target	Promote RE100 initiatives, optimize land development efficiency, enhance electricity monitoring service quality, and improve the performance of the power management app.
2025 Achievement	Achieved 89% renewable electricity usage at the Taipei headquarters and 88% at the Taichung office.

• **Climate Opportunity: Resilience**

Opportunity Event	Enhanced Corporate Resilience
Potential Benefits to Operations and Financial Performance	Proactively addressing climate-related risks and opportunities strengthens the Company's disaster response capabilities and enhances its ability to capture climate-related opportunities.
Management Approach	Utilize TCFD climate-related financial disclosures to identify and assess climate risks and opportunities, proactively manage major risks and opportunities, mitigate climate-related impacts, and capitalize on emerging opportunities.
Target	Participate in external climate-related initiatives and strengthen employees' climate resilience through education and training.
2025 Achievement	Board members completed 18 training hours; employees participated in 143 climate-related training sessions; 54 sustainability points were redeemed through the Green Point Program.

7. If an internal carbon price is used as a planning tool, please explain the basis used to determine the carbon price.	The Company currently does not use an internal carbon pricing mechanism as a planning tool.				
8. If climate-related targets have been established, please describe the activities covered, greenhouse gas emission scopes, target period, and annual progress. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the targets, please specify the source and quantity of carbon offsets or the quantity of RECs used.	Metrics and Targets <table> <tr> <th>Short-term Targets</th><th>Medium- and Long-term Targets</th></tr> <tr> <td> 1. Achieve 100% renewable energy use at major office locations in support of the government's 2050 Net-Zero Emissions policy. 2. Implement management system requirements for operational workplaces, including project sites, to provide a safe and healthy working environment for employees. 3. Maintain ISO 14064-1 certification for major office locations. 4. Prioritize environmentally friendly and sustainable procurement practices for office supplies and outsourced services, including the use of government-certified eco-friendly trash bags, 100% recycled-paper tissue products, and the elimination of bottled water for guest reception. 5. In accordance with the Company's ISO 50001 Energy Policy, prioritize the procurement of environmentally certified and energy-efficient products and services. 6. Set double-sided printing as the default printer setting and require employees to confirm print jobs before printing. Combined with the Company's paperless initiatives, this reduces paper waste, improves resource efficiency, and supports carbon reduction and cost management. </td><td> 1. Regularly report climate-related topics to the Board of Directors, including climate risks and greenhouse gas inventory results. 2. Continue the transition of office locations to 100% renewable electricity and expand net-zero initiatives across operations. The Taipei headquarters is targeted to achieve net-zero emissions by 2025, and all office locations by 2030. 3. Obtain ISO 14064-1 certification for all office locations and extend certification coverage to project sites. 4. Expand local green procurement practices by prioritizing local suppliers to improve service efficiency, shorten delivery times, reduce transportation-related carbon emissions, create local employment opportunities, and support socioeconomic development. </td></tr> </table>	Short-term Targets	Medium- and Long-term Targets	1. Achieve 100% renewable energy use at major office locations in support of the government's 2050 Net-Zero Emissions policy. 2. Implement management system requirements for operational workplaces, including project sites, to provide a safe and healthy working environment for employees. 3. Maintain ISO 14064-1 certification for major office locations. 4. Prioritize environmentally friendly and sustainable procurement practices for office supplies and outsourced services, including the use of government-certified eco-friendly trash bags, 100% recycled-paper tissue products, and the elimination of bottled water for guest reception. 5. In accordance with the Company's ISO 50001 Energy Policy, prioritize the procurement of environmentally certified and energy-efficient products and services. 6. Set double-sided printing as the default printer setting and require employees to confirm print jobs before printing. Combined with the Company's paperless initiatives, this reduces paper waste, improves resource efficiency, and supports carbon reduction and cost management.	1. Regularly report climate-related topics to the Board of Directors, including climate risks and greenhouse gas inventory results. 2. Continue the transition of office locations to 100% renewable electricity and expand net-zero initiatives across operations. The Taipei headquarters is targeted to achieve net-zero emissions by 2025, and all office locations by 2030. 3. Obtain ISO 14064-1 certification for all office locations and extend certification coverage to project sites. 4. Expand local green procurement practices by prioritizing local suppliers to improve service efficiency, shorten delivery times, reduce transportation-related carbon emissions, create local employment opportunities, and support socioeconomic development.
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9. Greenhouse gas inventory and verification status	The Company conducts greenhouse gas (GHG) inventories in accordance with ISO 14064-1 and has established related training, targets, control mechanisms, and assurance plans. The inventory and assurance status is as follows: A. Parent Company GHG Inventory: Completed self-assessment and internal verification in March 2026, with the inventory process completed in June 2026. B. Subsidiary GHG Inventory: Relevant inventory programs are scheduled to commence in 2027. C. Parent Company External Assurance: Third-party assurance has been commissioned to the British Standards Institution (BSI) and is expected to be completed in June 2026. D. Subsidiary External Assurance: Relevant assurance programs are scheduled to commence in 2029. <table> <tr> <th>Company Profile</th><th>Implementation Status</th></tr> <tr> <td> ☐ Companies with paid-in capital of NT\$10 billion or above, as well as companies in the steel and cement industries ☐ Companies with paid-in capital of NT\$5 billion or above but less than NT\$10 billion ☒ Companies with paid-in capital of less than NT\$5 billion </td><td> ☒ Parent company GHG inventory ☐ GHG inventory for subsidiaries included in the consolidated financial statements ☒ Parent company GHG assurance ☐ GHG assurance for subsidiaries included in the consolidated financial statements </td></tr> </table>	Company Profile	Implementation Status	☐ Companies with paid-in capital of NT\$10 billion or above, as well as companies in the steel and cement industries ☐ Companies with paid-in capital of NT\$5 billion or above but less than NT\$10 billion ☒ Companies with paid-in capital of less than NT\$5 billion	☒ Parent company GHG inventory ☐ GHG inventory for subsidiaries included in the consolidated financial statements ☒ Parent company GHG assurance ☐ GHG assurance for subsidiaries included in the consolidated financial statements
Company Profile	Implementation Status				
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9. Greenhouse gas inventory and verification status

Scope 1	Total Emissions (tCO ₂ e)	Emissions Intensity (tCO ₂ e/NT\$ Million Revenue)	Assurance Provider	Assurance Status Description
Parent Company	152.7804	0.01731	BSI	Refer to Section 5.2.2 Greenhouse Gas Management
Subsidiaries	-	-	-	
Others	-	-	-	
Total	152.7804	0.01731	-	
Scope 2	Total Emissions (tCO ₂ e)	Emissions Intensity (tCO ₂ e/NT\$ Million Revenue)	Assurance Provider	
Parent Company	671.3906	0.07643	BSI	
Subsidiaries	-	-	-	
Others	-	-	-	
Total	671.3906	0.07643	-	
Scope 3 (Voluntary Disclosure)	325.8614	0.03702	BSI	

Appendix3: Nature-Related Information

Risks and opportunities arising from nature-related matters and the Company's corresponding response measures

TNFD Pillar	Item	Implementation Status	Page
Governance	Board oversight of nature-related dependencies, impacts, risks and opportunities	Refer to Section 5.3.1 TNFD Nature-related Financial Disclosures.	182
	Management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities		
	How the organization assesses nature-related dependencies, impacts, risks and opportunities associated with human rights policies and engagement activities, and how the Board and management consider impacts on Indigenous Peoples, local communities, affected stakeholders, and other rightsholders		
Strategy	Identification of nature-related dependencies, impacts, risks and opportunities over the short, medium and long term		
	Impacts of nature-related dependencies, impacts, risks and opportunities on the organization's business model, value chain, strategy, and financial planning, including the effects of any transition plans or analyses		
	Consideration of different scenarios and the resilience of the organization's strategy to nature-related risks and opportunities		
	Assessment of whether assets and activities directly affected by nature-related issues, as well as upstream and downstream operations, are located in priority areas		
Risk and Impact Management	Processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks and opportunities		
	Processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks and opportunities across the value chain		
	Processes for managing nature-related dependencies, impacts, risks and opportunities		
	How the processes for identifying, assessing, prioritizing, and monitoring nature-related risks are integrated into the organization's overall risk management framework		
Metrics and Targets	Metrics used to assess and manage nature-related dependencies, impacts, risks and opportunities, aligned with the organization's strategy and risk management process		
	Metrics used to assess and manage dependencies on and impacts on nature		
	Targets and objectives for managing nature-related dependencies, impacts, risks and opportunities, and the organization's performance against those targets		

Appendix 4: SASB Standards Index

Disclosure Topic	Metric Code	Disclosure Metric	Description	Page
Energy Management	RR-ST-130a.1	201-1 Direct economic value generated and distributed	Refer to Section 5.2.1 Energy Use Management.	163
	RR-ST-130a.1	Grid electricity ratio (electricity consumption excluding solar-generated electricity / total energy consumption)		
	RR-ST-130a.1	Percentage of renewable energy use		
Water Management	RR-ST-140a.1	Total water withdrawn	In 2025, total water withdrawal was 18,601 m ³ , including water used at all office locations and solar power plants. Refer to Section 5.2.3 Water Management.	173
	RR-ST-140a.1	Total water consumed	In 2025, water consumption at all office locations totaled 5,910.78 m ³ . Including solar power plants, total water consumption was 18,600.82 m ³ . Refer to Section 5.2.3 Water Management.	173
	RR-ST-140a.1	Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress	0% (Taiwan regions classified as High or Extremely High Baseline Water Stress).	-
Hazardous Waste Management	RR-ST-150a.1	Amount of hazardous waste generated	No hazardous waste was generated in 2025.	-
	RR-ST-150a.1	Percentage of hazardous waste recycled		-
	TR-AP-150a.2	Number of hazardous material spill incidents	No hazardous material spill incidents occurred in 2025.	-
	TR-AP-150a.2	Quantity of hazardous materials spilled		-
Ecological Impacts	RR-ST-160a.1	Number and duration of non-compliance incidents associated with environmental permits, standards, and regulations	No violations occurred in 2025.	-
	RR-ST-160a.2	Description of efforts to develop and deliver utility-scale solar energy projects while minimizing environmental and social impacts	Refer to Section 5.3.1 TNFD Nature-related Financial Disclosures.	182
Renewable Energy Infrastructure Integration and Related Regulations	RR-ST-410a.1	Description of the impact of integrating solar energy projects into existing renewable energy infrastructure and efforts to manage associated impacts	Refer to Section 5.1 TCFD Climate-Related Financial Disclosures and Section 6.4.1 Risk Management Mechanism.	153
	RR-ST-410a.2	Description of risks and opportunities associated with renewable energy projects and the impact of renewable energy integration on existing energy infrastructure		213
Product Lifecycle Management	RR-ST-410b.1	Percentage of end-of-life products and manufacturing scrap reclaimed and recycled	Not applicable.	-
	RR-ST-410b.2	Percentage of recycled raw materials used and percentage of recycled scrap generated	Not applicable.	-
	RR-ST-410b.3	Weight of lead, lead compounds, cadmium, and cadmium compounds contained in products certified to IEC 62474	Not applicable.	-
	RR-ST-410b.4	Discussion of strategies to manage end-of-life products	Refer to Section 5.2.4 Waste Management.	176
Raw Material Risk Management	RR-ST-440a.1	Description of environmental risk management associated with materials used in manufacturing	Refer to Section 6.4.1 Risk Management Mechanism.	213
	RR-ST-440a.2	Description of environmental risks associated with multiple transmission lines	Not applicable.	-
Activity Metrics	RR-ST-000.A	Total power generation capacity of operational utility-scale solar energy facilities (MW)	Not applicable.	-
	RR-ST-000.B	Total capacity of solar energy facilities developed or acquired (MW)	408MW	-
	RR-ST-000.C	Total project backlog value	Exceeded NT\$76 billion.	-

Appendix 5: Independent Assurance Statement



安侯建業聯合會計師事務所

KPMG

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會計師有限確信報告

泓德能源科技股份有限公司 公鑒：

本會計師接受泓德能源科技股份有限公司（以下簡稱「泓德能源」）之委託，對泓德能源民國一一四年度（2025年度）永續報告書（以下簡稱「報告書」）中所揭露之特定績效指標（以下簡稱「確信標的資訊」）執行有限確信程序並出具報告。

確信標的資訊與適用基準

泓德能源依據全球永續性標準理事會（Global Sustainability Standards Board, 「GSSB」）發布之全球永續性報告協會準則（Global Reporting Initiative Standards, 「GRI Standards」）及永續會計準則理事會（Sustainability Accounting Standards Board, 「SASB」）發布之永續會計準則（「SASB Standards」）太陽能科技與專業開發商（Solar Technology & Project）行業指標（以下簡稱「SASB RR-ST」）所揭露之確信標的資訊及其適用基準詳列於附件一。

管理階層之責任

泓德能源應設定其永續績效和報導目標，包括辨識利害關係人及重大性議題，並依前述適用基準編製及允當表達民國一一四年度（2025年度）報告書內所涵蓋之確信標的資訊，且負責建立及維持與報告書編製有關之必要內部控制，以確保報告書所報導之確信標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依據財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」規劃並執行工作，以對第二段所述之確信標的資訊是否有重大不實表達出具有限確信報告。另，本會計師執行有限確信時，對與有限確信相關之內部控制取得必要之瞭解，以設計當時情況下適當之有限確信程序，惟其目的並非對泓德能源民國一一四年度（2025年度）永續報告書之相關內部控制設計或執行之有效性提供任何確信。

獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中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。此外，本會計師所隸屬會計師事務所還遵循品質管理準則，維持定備之品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。

1



所執行程序之彙總說明

本會計師係針對第二段所述之確信標的資訊執行有限確信工作，主要執行之確信程序包括：

- 取得泓德能源民國一一四年度（2025年度）報告書，並閱讀其內容；
- 訪談泓德能源管理階層及相關員工，以瞭解用以蒐集及產出確信標的資訊之相關作業流程與資訊系統；
- 基於對上述事項所取得之瞭解，就報告書揭露之特定資訊執行分析性程序，或於必要時檢視核對相關文件，以獲取足夠及適切之有限確信證據。

上述確信程序係基於本會計師之專業判斷，包括辨識確信標的資訊可能存有重大錯誤或不實表達之範圍並評估其潛在風險，設計足夠且適切之確信程序暨評估確信標的資訊之表達。本會計師相信此項確信工作可對本確信報告之結論提供合理之依據。惟本會計師對於有限確信案件風險之瞭解及考量低於對合理確信案件者，所執行程序之性質及時間與適用於合理確信案件者不同，其範圍亦較小，因此有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。

先天限制

泓德能源民國一一四年度（2025年度）報告書內容涵蓋非財務資訊，對於該等資訊之揭露內容可能涉及泓德能源管理階層之重大判斷、假設與解釋，故不同利害關係人可能對於該等資訊有不同之解釋。

結論

依據所執行之程序及所獲取之證據，本會計師並未發現第二段所述確信標的資訊有重大未依適用基準編製而須修正之情事。

其他事項

本確信報告出具後，泓德能源對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

安侯建業聯合會計師事務所

會計師：吳俊源

事務所地址：台北市信義路五段七號六十八

樓 民國一一五年八月十四日

2



附件一：確信標的資訊彙總表

編號	報告書對應章節	確信標的資訊	適用基準
1、	5.2.1 能源使用管理	能源總消耗量：6,941.96 GJ 電網電力百分比：63.9% 可再生能源百分比：9.52%	SASB RR-ST-130a.1. (1)總能源消耗量、 (2)電網電力百分比 及(3)再生百分比
2、	3.1.3 員工薪資福利	2025年度泓德能源提供給全職員工(不包含臨時或兼職員工)的福利包括： 1.依勞工退休金條例之規定，每月提撥員工月薪之6%至勞工保險之個人專戶 2.年度健康、母性健康風險評估及臨場護理師面談心理師關懷活動 3.勞務及團體保險 4.育嬰假 5.發行企業托兒特約機構服務	GRI 401-2 提供給全職員工(不包含臨時或兼職員工)的福利
3、	3.2.1 學習發展與職涯支持	員工接受定期績效考核佔總員工的百分比 按性別劃分 男性：51.75%；女性：48.25% 按員工類別劃分 一般員工：57.50%；中階主管：33.75%；管理階層：8.75%	GRI 404-3 定期接受績效及職業發展考核的員工百分比
4、	3.3.5 健康促進與員工照護	2025年度泓德能源對於職業健康服務，建立四大健康保護計畫： 1.「人因性危害預防計畫」執行內容：針對在職滿一年同仁進行肌肉骨骼調查。 2.「職場母性健康保護計畫」執行內容：針對妊娠期間及分娩後女性同仁進行健康風險評估。 3.「異常工作負荷促進疾病預防計畫」執行內容：透過工作過勞量表識別高風險族群，並提供臨場健康服務。 4.「執行職務遭受不法侵害預防計畫」執行內容：建立預防職場暴力與不法侵害機制。	GRI 403-3 職業健康服務
5、	3.3.5 健康促進與員工照護	2025年度泓德能源對於員工健康促進及員工照護，執行以下項目： 1.員工健康檢查 2.臨場健康服務關懷 3.中高齡健康關懷與面談 4.AED教育訓練 5.健康講座 6.自我健康監控 7.健走活動	GRI 403-6 工作者健康促進

3

SUSTAINABILITY REPORT

