



# 2024

Chang Jia M&E Engineering Corp.

SUSTAINABILITY  
REPORT



# CONTENTS

## Preface

About This Report	01
Message from the Chairman	02
Message from the President	03

## Appendix

GRI Standards Content Index	51
SASB Index	54
Taipei Exchange Climate-Related Information (TCFD) Index	56
2024 List of Employee Certifications	57

## 01

### CHAPTER. Sustainable Operations

1.1 About Chang Jia M&E	05
1.1.1 Sustainable Development Committee	06
1.1.2 Business Performance	07
1.1.3 Dividend Policy	08
1.2 Stakeholders and Material Topic Analysis (GRI 3)	09
1.2.1 Material Topic Management Process	09
1.2.2 Stakeholders	09
1.2.3 Identification of Material Topics	10

## 03

### CHAPTER. Corporate Social Responsibility

3.1 Friendly Workplace	23
3.1.1 Protection of Basic Employee Rights	23
3.1.2 Diverse Work Environment	23
3.1.3 Employee Benefits and Career Development	24
3.1.4 Labor-Management Meetings	26
3.2 Community Engagement and Public Welfare Activities	27
3.2.1 Overview of 2024 Community Engagement and Public Welfare Achievements	27
3.2.2 Sports Enterprise Certification Mark	28
3.2.3 Sports Competitions	29
3.2.4 Public Welfare Lectures, Courses, and Activities	32
3.2.5 Partnerships	33
3.3 Occupational Health and Safety	34
3.3.1 GRI Standards	34
3.3.2 Supply Chain Management under Occupational Safety Standards	36
3.4 Industry Exchange	38

## 02

### CHAPTER. Corporate Governance

2.1 Governance Structure	14
2.1.1 Board of Directors	15
2.1.2 Management Team	18
2.2 Legal Compliance	19
2.3 Ethical Corporate Management and Prevention of Insider Trading	20
2.3.1 Ethical Corporate Management	20
2.3.2 Insider Trading Prevention Measures	20
2.3.3 Whistleblowing System	20
2.4 Risk Management	21

## 04

### CHAPTER. Environmental Sustainability

4.1 Environmental Protection Policy	40
4.1.1 Energy Management and Carbon Reduction	40
4.1.2 Water Resource Management	41
4.1.3 Waste Management	42
4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy	44
4.2.1 Governance	44
4.2.2 Strategy	44
4.2.3 Risk Management under TCFD Climate Change Policy	46
4.2.4 Metrics and Targets	46
4.3 Green Supply Chain Management under Environmental Issues	49
4.3.1 Current Mechanisms	49
4.3.2 Future Adjustment Guidelines	50



## About This Report

This report is the first sustainability report issued by Chang Jia M&E Engineering Corp. (hereinafter referred to as “Chang Jia M&E”). It is prepared in response to international sustainable development trends and in alignment with the “Sustainable Development Action Plans for TWSE- and TPEX-Listed Companies,” with the aim of publicly disclosing Chang Jia M&E’s non-financial information. Upholding the principles of openness and transparency, this report provides a comprehensive presentation of Chang Jia M&E’s 2024 sustainability performance in the areas of Environmental, Social, and Governance (ESG).

## Reporting Principles

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021 edition, the “Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies,” and the indicators issued by the Sustainability Accounting Standards Board (SASB) for Engineering & Construction Services within the infrastructure sector. It also references the four core elements of the Task Force on Climate-related Financial Disclosures (TCFD) framework.

The report adheres to the principles of materiality, completeness, comparability, accuracy, timeliness, and transparency, ensuring the authenticity and reliability of its content. All disclosed statistical data were verified by the responsible departments within Chang Jia M&E, while financial information was sourced from publicly available data audited and certified by independent accountants, consistent with the Company’s annual report. All monetary amounts disclosed in this report are denominated in New Taiwan Dollars (NTD).

## Reporting Scope

The reporting period covers January 1, 2024 to December 31, 2024, with certain sections including historical data for comparative purposes. The report will be published annually on Chang Jia M&E’s official website for stakeholders to view and download. The primary scope of disclosure is the Company’s headquarters located in Neihu District, Taipei City. Certain data also include the domestic subsidiary, Chang Jia Development Co., Ltd. (hereinafter referred to as “Chang Jia Development”), and the operational activities of sports venues under its entrusted management during the reporting period. The report discloses Chang Jia M&E’s performance in the areas of environment, society (human rights), and corporate governance, as well as key issues related to stakeholders. Looking ahead, the Company will gradually incorporate material information from affiliated enterprises to strengthen the disclosure of its sustainable supply chain.

This is the first edition of the report, with the publication date set for August 2025.

## Report Verification and Assurance

All data and information disclosed in this report were collected and compiled by the Promotion Group of the Sustainable Development Committee, verified by responsible departments, and subject to internal review procedures. The report was approved by the Sustainable Development Committee on July 17, 2025, ensuring accuracy and completeness of the data. It was subsequently submitted to the Audit Committee and the Board of Directors for approval on August 12, 2025, prior to publication.

## Contact Information

To maintain effective communication with stakeholders and to continually enhance the comprehensiveness and transparency of this report, we sincerely welcome any questions, comments, or suggestions regarding its contents.

- Issuer : Sustainable Development Committee, Chang Jia M&E Engineering Corp.
- Address : 8F., No.1, Ln.10, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan
- Tel : 886-2-6606-6789
- Email : cjservice@changjia.com.tw



## Message from the Chairman

Dear Partners and Stakeholders of Chang Jia Group :

In today's world where global awareness of sustainability is rising, Chang Jia M&E Engineering Corp. deeply recognizes that a corporation's responsibility extends beyond the pursuit of business growth and financial results. It must also demonstrate long-term commitments in three key dimensions: environmental protection, social care, and corporate governance. Only by embedding sustainability concepts into daily operations and decision-making can a company move forward steadily and build a more valuable and resilient foundation for future development.

In facing global challenges such as climate change, resource depletion, and environmental degradation, Chang Jia M&E regards environmental protection and green transformation as core issues. Environmental sustainability is not only the foundation of a company's stable development but also directly impacts the quality of life for future generations and the future of our planet. Therefore, Chang Jia M&E prioritizes environmental responsibility and continues to implement practical measures such as energy conservation and carbon reduction, circular economy initiatives, and green innovation.

### Operational Practices



In operational practices, Chang Jia M&E strictly complies with environmental regulations, strengthens pollution prevention and waste management at construction sites, enforces waste sorting and removal systems, and ensures that waste treatment is safe and compliant to minimize environmental impact. At the same time, through value engineering and smart construction methods, the Company enhances construction efficiency and reduces resource consumption, steadily advancing toward the goal of green engineering. Furthermore, Chang Jia M&E reinforces environmental management at the source, striving to minimize disturbance to land and nature.

### Management Of Sports Venues



In the management of sports venues, Chang Jia Group actively promotes sustainable measures, including the introduction of AI-based smart energy management systems, the adoption of energy-saving lighting and air-conditioning optimization, and the advocacy of user participation in water conservation, plastic reduction, and resource recycling. These efforts foster a more eco-friendly and sustainable sports environment.

To further strengthen sustainability governance, Chang Jia M&E established the "Sustainable Development Committee" in 2024, with the President serving as convener. The committee is composed of senior executives forming a dedicated team to comprehensively assess the Company's environmental impacts and to set improvement targets and action plans for material issues. This institutional approach enhances both the transparency and effectiveness of sustainability promotion.

I firmly believe that environmental protection cannot remain a formality; it must be implemented in every business activity and daily decision. Accordingly, Chang Jia M&E actively promotes internal sustainability education to raise employees' environmental awareness and participation, while collaborating with the supply chain and partners to create green value and amplify sustainability influence.

Looking ahead, Chang Jia M&E will continue leading the Company toward low-carbon operations and green innovation development, while strengthening sensitivity and accountability regarding environmental issues. I believe that only by creating economic value while actively fulfilling environmental and social responsibilities can a company steadily move toward the future. Together with all stakeholders and partners, we will safeguard the environment, move forward with stability, and achieve our long-term sustainability goals.

Chairman




## Message from the President

In an era where global environmental change and corporate social responsibility are receiving increasing attention, sustainability is not only a corporate responsibility but also the key to future competitiveness. Guided by the spirit of “Lean Innovation and Steady Progress,” Chang Jia M&E is committed to embedding sustainability concepts into its business strategies, fulfilling its commitment to sustainable operations across the three major dimensions of Environmental, Social, and Governance (ESG).



### Environmental Protection

In terms of environmental protection, Chang Jia M&E actively promotes energy-saving measures. Currently, in the field of sports venue operations, we have adopted high-efficiency energy-saving equipment and introduced intelligent management systems to optimize energy use, reduce consumption, and improve operational efficiency. The engineering department selects appropriate wires and piping materials according to client requirements while keeping abreast of feasible green technologies and emerging trends in the market, providing greater development opportunities for the future. We believe that through continuous learning and improvement, we can create a stronger impact in environmental sustainability.



### Social Responsibility

In terms of social responsibility, Chang Jia M&E is dedicated to building a friendly and diverse workplace environment by providing comprehensive labor insurance, health insurance, and pension systems to protect employee rights and benefits. At the same time, we promote occupational safety training to ensure workplace safety and prioritize the hiring of disadvantaged groups, thereby supporting community development and public welfare activities such as sports events, charity courses, and facility access. This reflects our belief in the principle of “giving back to society what we have gained from society.”




### Corporate Governance

In terms of corporate governance, Chang Jia M&E continues to strengthen its internal management systems, enhance operational transparency, and maintain constructive communication with stakeholders to foster a culture of integrity. In August 2024, Chang Jia M&E officially established the “Sustainable Development Committee,” working closely with the management team to formulate sustainability strategies and to drive long-term objectives and action plans in the areas of environment, society, and governance.

Even amid rapidly changing market environments, Chang Jia M&E will continue to regard sustainability as its core driving force, constantly enhancing business resilience and innovation capacity. Through strategic optimization and risk management, we will steadily expand corporate influence while deepening our positive contributions to both society and the environment. Looking ahead, we will advance with greater determination and concrete actions to implement our sustainability roadmap, guiding the Company toward a future of greater value and impact.

President





# Sustainable Operations

<b>1.1 About Chang Jia M&amp;E</b>	<b>05</b>
1.1.1 Sustainable Development Committee	06
1.1.2 Business Performance	07
1.1.3 Dividend Policy	08
<b>1.2 Stakeholders and Material Topic Analysis (GRI 3)</b>	<b>09</b>
1.2.1 Material Topic Management Process	09
1.2.2 Stakeholders	09
1.2.3 Identification of Material Topics	10

## 1.1 About Chang Jia M&E

Chang Jia M&E Engineering Corp., established in 1993, has grown over the years into a leading professional M&E engineering integration company in Taiwan. In 2015, the Company was officially listed on the Taipei Exchange (TPEX).

For more than three decades, Chang Jia M&E has specialized in engineering technologies and materials application. Leveraging a skilled team and group resources, the Company precisely meets customer needs, provides efficient alternative engineering solutions, and applies value engineering to reduce costs. At the same time, the Company offers clients the latest integrated technology services and outstanding engineering quality, while strengthening risk and cost management. From project initiation to final acceptance, each project unit maintains close communication and carries out rigorous assessment procedures to mitigate risks, thereby ensuring control of key management factors, safeguarding competitive advantages, and enhancing market influence. Chang Jia M&E has delivered outstanding performance in both private and public projects and has repeatedly earned international awards in turnkey engineering. Private sector projects undertaken include M&E construction for office towers, five-star hotels, and high-tech factories across a wide range of industries. Notable clients include China Life Insurance, Far Eastern Group, G-TECH Optoelectronics Corporation, TSMC, Corning Display Technologies Taiwan, Advanced Semiconductor Engineering, E-Da Hospital, Yihwa International Hotel, Evergreen Sky Catering Corporation, EVA Air, STARLUX Airlines, Taiwan Fertilizer, and Taichung Commercial Bank. In the sports industry, Chang Jia M&E has also achieved remarkable results, including the design and turnkey construction of the New Taipei City Zhonghe Civil Sports Center, the New Taipei City Tucheng Civil Sports Center, and the Taipei Universiade 2017 Linkou Athletes' Village, among other public works.

The Company provides professional engineering design and planning that meets environmental requirements and executes construction at the locations designated by clients. Beyond its core business in M&E integration, and in support of Taiwan's sports development and its own diversification strategy, Chang Jia M&E has engaged in sports facility operations for over a decade. Through its subsidiary Chang Jia Development, the Company participates in the outsourced management (Operation Transfer, OT) of municipal sports centers and school sports facilities across Taiwan. In 2024, the sports venues managed by Chang Jia Development include Taipei Da-An Sports Center, New Taipei City Banqiao Civil Sports Center, New Taipei City Xindian Civil Sports Center, Taoyuan City Luzhu Civil Sports Center, Taipei City Jhong-Jheng Sports Center, and Taipei Heping Basketball Gymnasium. To date, Chang Jia Development has actively created employment opportunities, provided professional training, and offered career opportunities for retired national athletes, fostering new talent. This not only demonstrates the Group's commitment to giving back to society but also contributes to the sustainable development of Taiwan's sports industry. Looking ahead, the Company will further expand its investments in sports facility operations, diversify its business portfolio, and advance toward becoming a comprehensive and multi-faceted corporate group.

### Distribution Map of Chang Jia Group's Business Locations

#### Chang Jia M&E Engineering Corp.

- Date of Establishment :  
May 17, 1993 (Listed on TPEX: March 18, 2015)
- Listing Information : Taipei Exchange (TPEX)
- Stock Code : 4550
- Capital : NT\$378,387,830
- Core Business :  
Mechanical & Electrical (M&E) Engineering

#### Headquarters

**Chang Jia M&E Engineering Corp.**  
8F., No.1, Ln.10, Jihu Rd., Neihu Dist.,  
Taipei City

#### Subsidiary

**Chang Jia Development Co., Ltd.**  
9F., No.1, Ln.10, Jihu Rd., Neihu Dist.,  
Taipei City

#### Sports Venues Operated in 2024

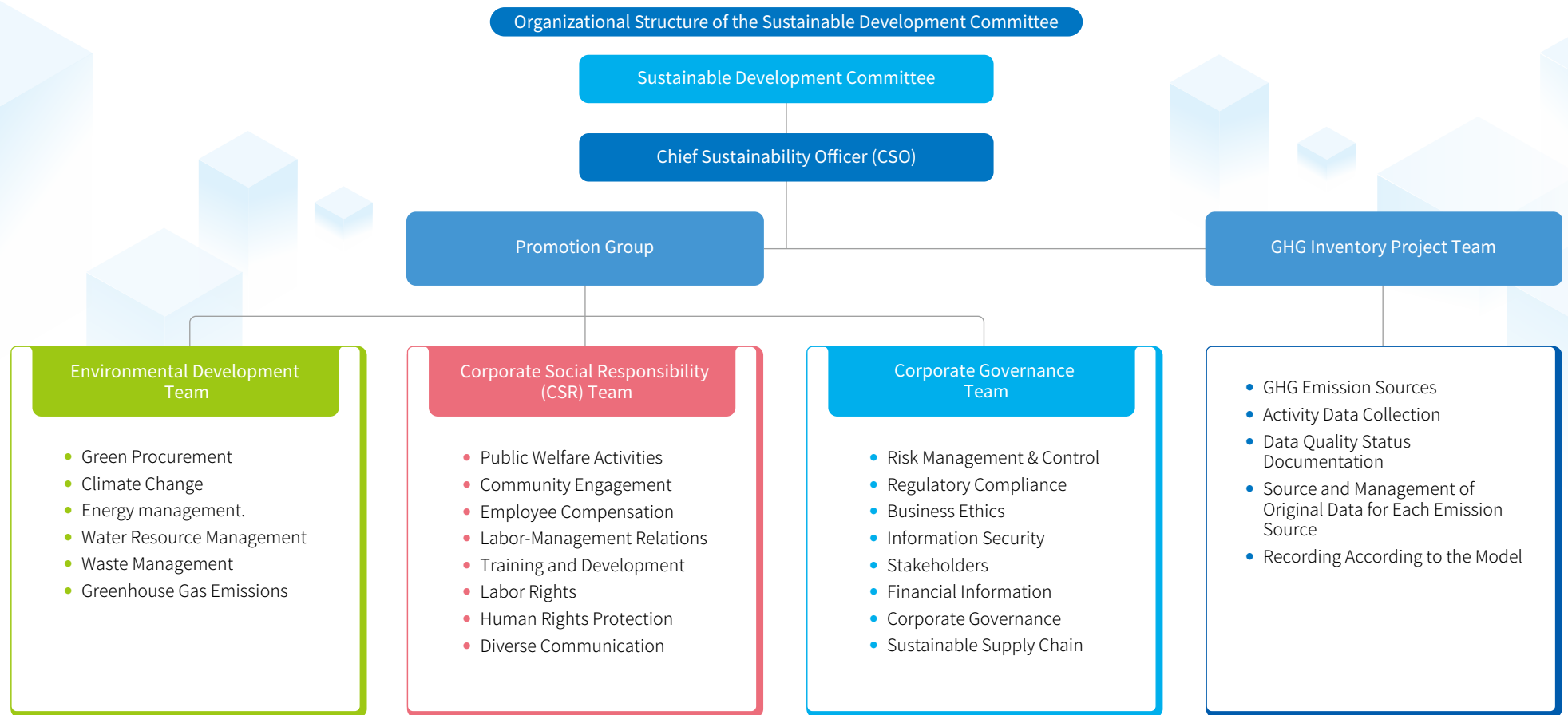
- 1 Da-An Sports Center
- 2 Taipei Heping Basketball Gymnasium
- 3 Taipei City Jhong-Jheng Sports Center
- 4 New Taipei City Banqiao Civil Sports Center
- 5 New Taipei City Xindian Civil Sports Center
- 6 Taoyuan City Luzhu Civil Sports Center



### 1.1.1 Sustainable Development Committee

In response to climate change and the global trend toward sustainable development, Chang Jia M&E established the Sustainable Development Committee in 2024. The Committee is responsible for formulating sustainability policies, setting management guidelines, and devising concrete implementation plans. The President serves as the convener of the Committee, which reviews the Group's sustainability performance through regular meetings and reports the annual implementation results to the Board of Directors or the Audit Committee in accordance with risk management evaluation outcomes.

Under the Committee, two task forces have been established: the Promotion Group and the Greenhouse Gas Inventory Project Task Force. The Vice President concurrently serves as the Chief Sustainability Officer, leading the execution and operations of these task forces.





## 1.1.2 Business Performance

### 1. Operating Performance in 2024

Comparison of Condensed Income Statements for 2023 and 2024

Unit : NT\$ thousand

Item	2024	2023	Increase (Decrease) Amount	Increase (Decrease) %
Net Operating Revenue	1,249,583	1,909,083	(659,500)	(34.55)%
Gross Profit	199,619	262,683	(63,064)	(24.01)%
Operating Expenses	99,721	122,041	(22,320)	(18.29)%
Operating Income (Loss)	99,898	140,642	(40,744)	(28.97)%
Non-operating Income and Expenses, Net	53,077	15,510	37,567	242.21%
Income (Loss) Before Tax	152,975	156,152	(3,177)	(2.03)%
Net Income (Loss) After Tax	119,627	123,200	(3,573)	(2.9)%

### 2. Financial Position and Profitability Analysis

Comparison of Condensed Cash Flows for 2023 and 2024

Unit : NT\$ thousand

Item	2024	2023	Increase (Decrease) Amount	Increase (Decrease) %
Operating Activities	319,598	274,534	45,064	16.41%
Investing Activities	(109,762)	(184,659)	74,897	(40.56)%
Financing Activities	(160,342)	(30,310)	(130,032)	429.01%

Comparison of Profitability Ratios for 2023 and 2024

Item	2024	2023
Return on Assets (%)	6.32	6.63
Return on Equity (%)	12.47	13.5
Operating Profit Margin (%)	8	7.37
Gross Profit Margin (%)	15.97	13.76
Net Profit Margin (%)	9.57	6.45
Basic Earnings Per Share (NT\$)	3.16	3.26

Note : All items are based on figures announced by the Market Observation Post System (MOPS).

### 3. Strategy for Outsourced Operation of Sports Venues

Leveraging its professional expertise in M&E engineering, Chang Jia M&E actively promotes smart operation strategies for sports venues. By introducing big data analytics and AI-based intelligent systems, the Company provides high-efficiency equipment management and maintenance services, creating a safe, convenient, and high-quality sports environment. With “sustainable development” as its core concept, the Company integrates cultural activities, fitness courses, and community participation into its diversified operational strategies to optimize space utilization, enhance operational efficiency, elevate brand image, and diversify user experiences. These efforts further increase overall value, attract more public participation, and create a win-win outcome for both public health and corporate growth.

In response to the unique business model of sports venues, Chang Jia Group has proposed the following two key strategies :

#### (1) Smart and Efficient Operations:

- **Introduction of Intelligent Management Systems :**  
Establish advanced systems such as gym air quality monitoring and AI drowning detection to achieve real-time monitoring and risk alerts, thereby improving user safety and comfort.
- **Alignment with Net-Zero Carbon Policies :**  
In line with government sustainability policies, install solar-powered streetlights and other renewable energy facilities around venues to effectively reduce carbon footprints and move toward a green, low-carbon operational model.
- **Smart Energy-Saving Controls :**  
Implement intelligent lighting systems and other technologies to precisely control energy use, enhancing overall operational efficiency of venues.

#### (2) Diversified Operations and Sustainable Development :

- **Space Revitalization and Community Engagement :**  
Incorporate local characteristics and community needs by hosting charity courses, sports lectures, and large-scale competitions, enabling flexible use of venues across all hours and time slots.
- **Cross-Sector Integrated Marketing :**  
Offer themed fitness courses to create sports venues with strong local identity and lifestyle appeal, attracting participants of different ages and backgrounds.
- **Promotion of Community Inclusion :**  
Collaborate with local organizations to introduce family activities and senior fitness programs, transforming venues into vital community hubs and achieving dual objectives of social participation and public health.

### 1.1.3 Dividend Policy

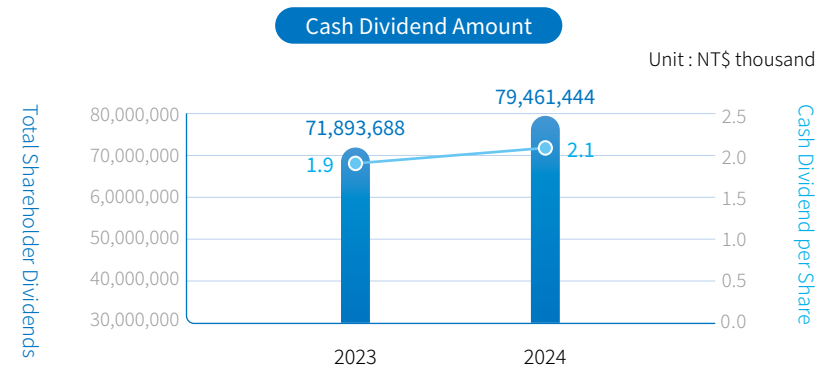
When distributing dividends, Chang Jia M&E considers overall working capital, investment environment, capital expenditure budgets, shareholder interests, and the Company’s long-term financial planning. In accordance with Article 31 of the Articles of Incorporation, the Board of Directors prepares a dividend distribution proposal, which is then submitted to the shareholders’ meeting for approval and execution. <sup>(Note)</sup>

As a general principle, the distribution ratio of cash dividends shall not be less than 20% of the total dividend amount; however, the Board of Directors may adjust the ratio when necessary.

Note : The above information pertains to the reporting period. Starting from 2025, pursuant to Article 14 of the Securities and Exchange Act, Chang Jia M&E will allocate no less than 0.3% of its annual earnings to adjust salaries or distribute remuneration to non-executive employees. Such employees may include those from controlling or subordinate companies.

#### Dividend Distribution for 2024 :

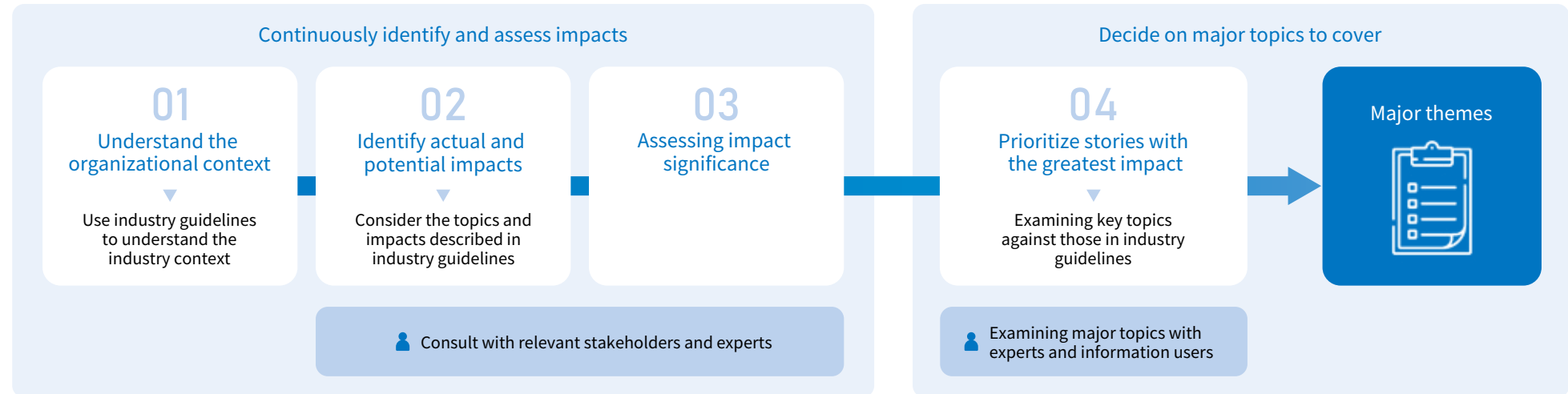
On March 11, 2024, the Board of Directors resolved to propose a distribution of earnings, approving a cash dividend of NT\$2.1 per share, totaling NT\$79,461,444. The proposal was approved at the shareholders’ meeting on June 13, 2024, and the ex-dividend date was completed on July 1, 2024.



Note : In 2025, Chang Jia M&E distributed NT\$2.0 per share from 2024 earnings, totaling NT\$75,677,566.

## 1.2 Stakeholders and Material Topic Analysis (GRI 3)

### 1.2.1 Material Topic Management Process



### 1.2.2 Stakeholders

#### 1.2.2.1 Stakeholder Identification

Chang Jia M&E defines stakeholders as groups that either influence or are influenced by the Company's operations. Each department initially identifies potential stakeholder groups based on day-to-day business interactions. Following this, in accordance with the five key principles of the AA1000 Stakeholder Engagement Standard (AA1000 SES 2015)—(1) Dependency, (2) Responsibility, (3) Tension, (4) Influence, and (5) Diverse Perspectives—stakeholders are further screened and discussed through internal meetings to determine the most significant primary stakeholders. Ultimately, the Company identified six core stakeholder categories: shareholders/investors, employees, customers, contractors/suppliers, government agencies, and communities/nonprofit organizations, ensuring that the Company can effectively respond to the needs and expectations of different stakeholder groups.

#### 1.2.2.2 Stakeholder Engagement

To gain deeper insight into the interests and expectations of all stakeholders and to assess the significance and impact of their concerns, Chang Jia M&E conducts surveys to facilitate communication with stakeholders. In addition, in accordance with the GRI Sustainability Reporting Standards, the Company selected 15 core topics covering economic, environmental, and social dimensions from a broad range of issues, including water resource management, waste management, green procurement, energy conservation and carbon reduction, talent attraction and retention, talent development and training, employee rights and benefits, labor relations (communication and grievance mechanisms), occupational health and safety, business performance, corporate governance, information security management, ethical corporate management, regulatory compliance, and risk management.

Furthermore, the Company has established a dedicated "Stakeholder" section on its official website, providing specific contact windows and information for each stakeholder category to facilitate communication. Stakeholders who have questions, suggestions, or grievances regarding relevant topics may provide feedback through these channels, ensuring timeliness and effectiveness in two-way communication.

### 1.2.3 Identification of Material Topics

Chang Jia M&E's ESG Sustainability Task Force held internal meetings to discuss the Company's development status and background, identifying potential impact issues and their likelihood of occurrence (actual impacts and potential impacts). A total of 15 sustainability issues were established. An online questionnaire survey was then conducted with primary stakeholders, resulting in 224 valid responses, covering (1) shareholders/investors, (2) employees, (3) customers, (4) contractors/suppliers, (5) government agencies, and (6) communities/nonprofit organizations, to assess the level of concern and influence of each sustainability issue. In addition, seven internal executives were invited to evaluate, through questionnaires, the extent to which each sustainability issue affects corporate operations.

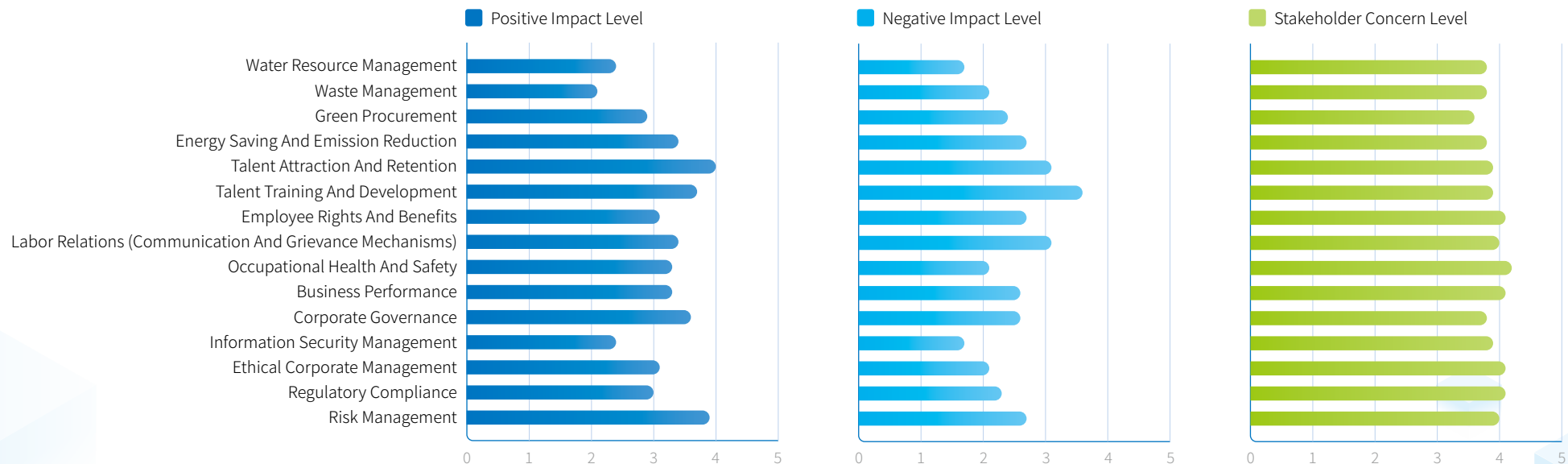
After consolidating the levels of stakeholder concern and internal impact, a materiality matrix was developed. Based on the threshold set for stakeholder concern, the top three high-priority issues were identified. Ultimately, seven material topics were confirmed, covering environmental, social, and economic dimensions, as follows :

1. employee rights and benefits
2. labor relations (communication and grievance mechanisms)
3. occupational health and safety
4. business performance
5. ethical corporate management
6. regulatory compliance
7. risk management



Based on the results of materiality identification, relevant policies, commitments, goals, and performance are incorporated into this Sustainability Report as a reference for stakeholder evaluation and decision-making. At the same time, the Company reports annually to the Board of Directors on sustainability performance and the objectives for the following year to ensure the continuous promotion and optimization of sustainability policies.

Impact Severity of Each Item

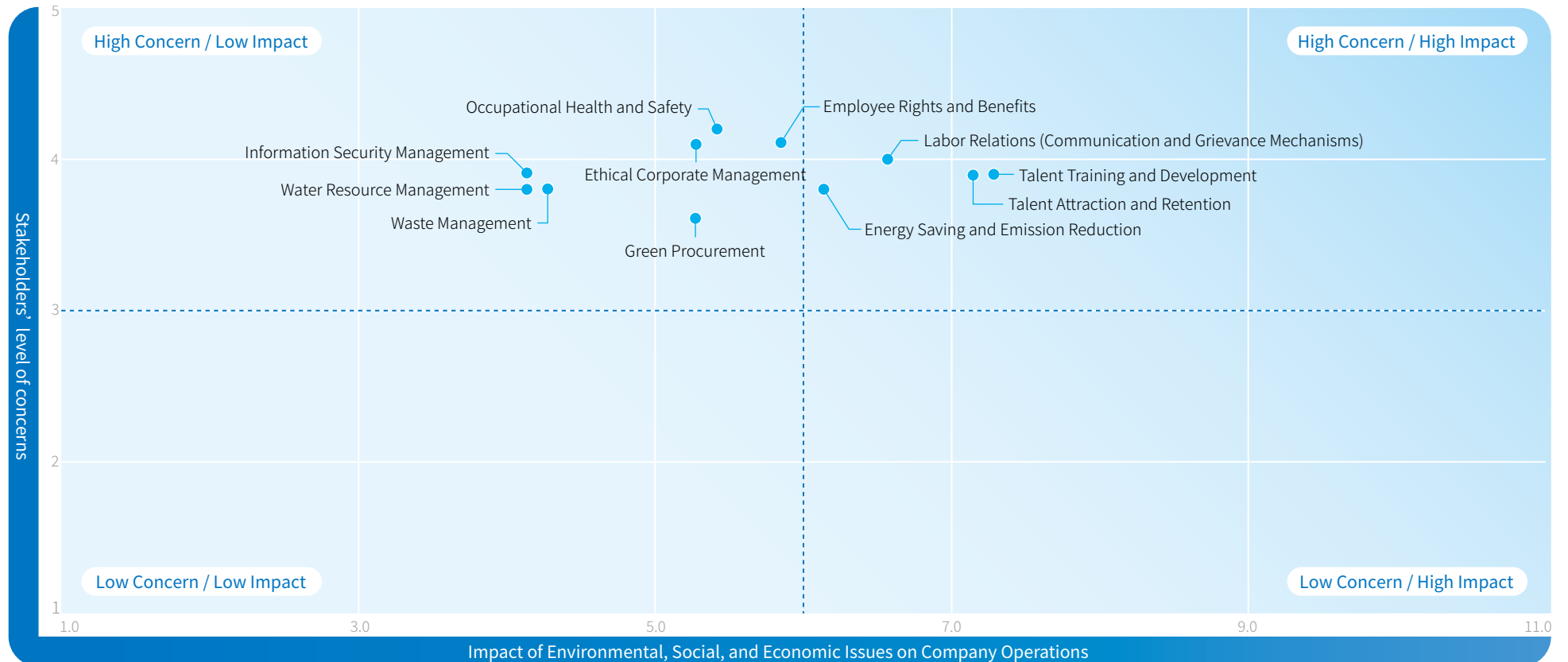




### 1.2.3.1 List of Material Topics

Ranking	Material Topic	Section/GRI Indicator	Importance to Chang Jia M&E's Sustainability Strategy	Stakeholders
1	Employee Rights and Benefits	Social GRI 401	Enhance talent competitiveness and employee loyalty; reduce turnover rates, training, and adaptation costs; strengthen corporate brand image and promote social responsibility	Employees
2	Labor Relations (Communication and Grievance Mechanisms)	Social GRI 402	Reduce labor disputes and legal risks; promote teamwork and employee engagement to improve efficiency; build a transparent and fair workplace environment to strengthen corporate culture	Employees
3	Occupational Health and Safety	Social GRI 403	Reduce workplace accidents and ensure employee safety; comply with legal requirements to minimize liability and fines; improve productivity and reduce unexpected downtime	Employees, Suppliers
4	Business Performance	Economic GRI 201	Maintain competitiveness and market trust; strengthen sustainable investment capacity in intelligent M&E and renewable energy technologies; safeguard long-term interests of shareholders and stakeholders	Shareholders, Investors
5	Ethical Corporate Management	Economic Custom	Build trust with customers and investors to ensure long-term cooperation; reduce business disputes and legal risks to maintain reputation; promote fair competition and enhance industry transparency	Shareholders, Investors, Suppliers
6	Regulatory Compliance	Economic Custom	Mitigate operational risks and prevent regulatory penalties; maintain good credit standing to secure business partnerships and government contracts; strengthen internal governance to improve management efficiency	Shareholders, Investors
7	Risk Management	Economic Custom	Prevent supply chain disruptions and ensure operational stability; mitigate financial impacts of market volatility; enhance long-term competitiveness and ensure sustainable development	Shareholders, Investors

### 1.2.3.2 Materiality Impact Matrix (Topic Ranking & Threshold Definition)



#### Notes:

1. For topics classified as High Concern / High Impact: Present detailed information in a dedicated chapter of the report, along with corresponding management approaches and improvement plans.
2. For topics classified as Low Concern / High Impact: Disclose within the main text of the report.
3. For topics classified as High Concern / Low Impact: Disclose within the main text of the report.
4. For topics classified as Low Concern / Low Impact: Not disclosed.



# Corporate Governance

2.1 Governance Structure	14
2.1.1 Board of Directors	15
2.1.2 Management Team	18
2.2 Legal Compliance	19
2.3 Ethical Corporate Management and Prevention of Insider Trading	20
2.3.1 Ethical Corporate Management	20
2.3.2 Insider Trading Prevention Measures	20
2.3.3 Whistleblowing System	20
2.4 Risk Management	21

## 2.1 Governance Structure

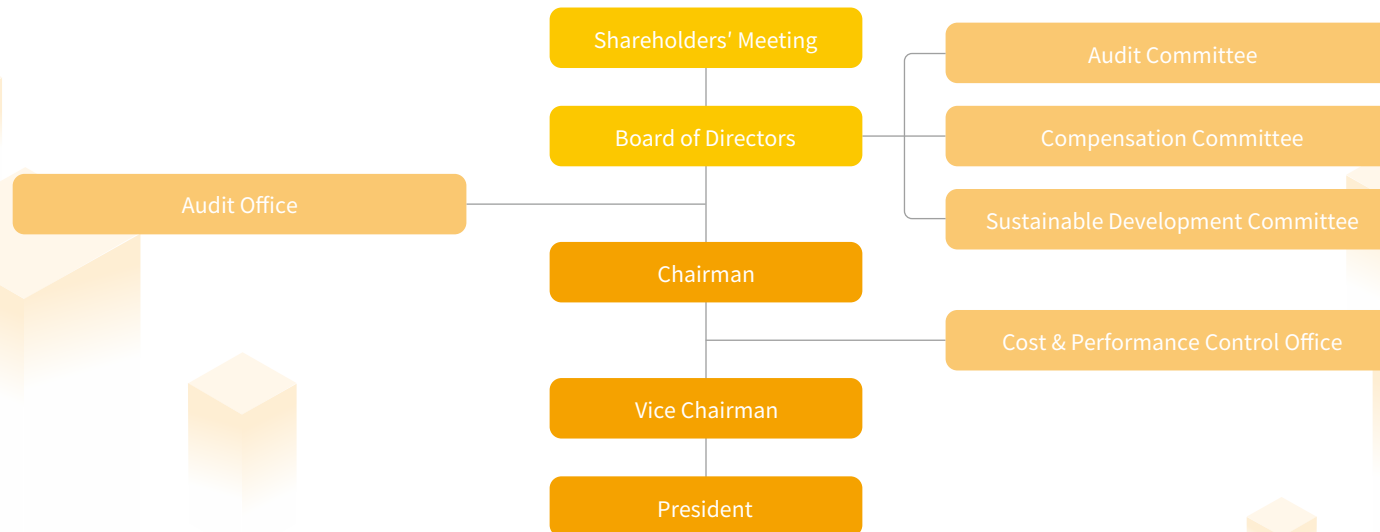
Chang Jia M&E upholds ethical corporate management and prioritizes shareholder interests as its fundamental management philosophy, with the Board of Directors serving as the highest governance body. In compliance with regulatory requirements and to strengthen corporate governance independence, the Company has established the Audit Committee as the highest supervisory body for risk management; the Compensation Committee with the goal of maintaining a sound remuneration system, supporting sustainable corporate development, and ensuring the professionalism and stability of senior management; and the Sustainable Development Committee to formulate sustainability policies and set management guidelines and concrete implementation plans. Through the establishment of these functional committees, the Company enhances corporate governance and seeks to implement its annual sustainability plans to ensure the practice of environmental, social, and governance dimensions, thereby achieving sustainable operations.

To safeguard shareholder rights, Chang Jia M&E discloses relevant information—covering finance, operations, and corporate governance—on the Company’s official website and on designated platforms of the competent authority. In accordance with the “Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities” and the list of matters to be announced by TPEX-listed companies, the Company promptly releases material information to fulfill its responsibilities and obligations of information disclosure.

The Board of Directors convenes at least once per quarter, during which the Company’s executives report operational results to the Board, and the Board makes resolutions on future execution directions and policies. In 2024, the Board held a total of eight meetings, with an actual attendance rate of 97.5%.

By establishing functional committees and adhering to operational procedures, Chang Jia M&E continuously enhances corporate governance. In line with the Company’s annual sustainability plans, it aims to implement practices across environmental, social, and governance dimensions to achieve sustainable operations.

Organizational Structure of Chang Jia M&E





## 2.1.1 Board of Directors

### 2.1.1.1 Election System of the Board of Directors

The Board of Directors of Chang Jia M&E is composed of five to seven seats, with the number of directors (including at least three independent directors) determined by a resolution of the Board. Directors serve a three-year term and are elected at the shareholders' meeting from among persons with legal capacity. Article 18 of the Articles of Incorporation stipulates that the election of directors shall adopt a candidate nomination system. Candidates for independent directors are handled in accordance with Article 27 of the Articles of Incorporation, the Procedures for Election of Directors of Chang Jia M&E, as well as relevant provisions of the Company Act and the Securities and Exchange Act. The review covers candidates' professional qualifications, shareholding, restrictions on concurrent positions, and the nomination and election process.

### 2.1.1.2 Members of the Board of Directors

The composition of the Board of Directors shall take into account professionalism, the independence of independent directors, gender equality, and other diversity policies. Chang Jia M&E adopts a candidate nomination system to strengthen the transparency and fairness of director nominations and elections, ensuring the professionalism and independence of the Board composition.

In addition, according to Article 20 of the Corporate Governance Best-Practice Principles, the number of directors concurrently serving as company executives shall not exceed one-third of the total seats on the Board. Board members must also meet the two key dimensions of "basic requirements and values" and "professional knowledge and skills," and be capable of performing their duties in alignment with the diversity policy of Board composition. The two key dimensions are as follows :

1. Basic Requirements and Values :  
Gender, age, nationality, and culture.
  2. Professional Knowledge and Skills :  
Professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.
- Diversity Goals and Achievement Status of Chang Jia M&E' s Board of Directors :

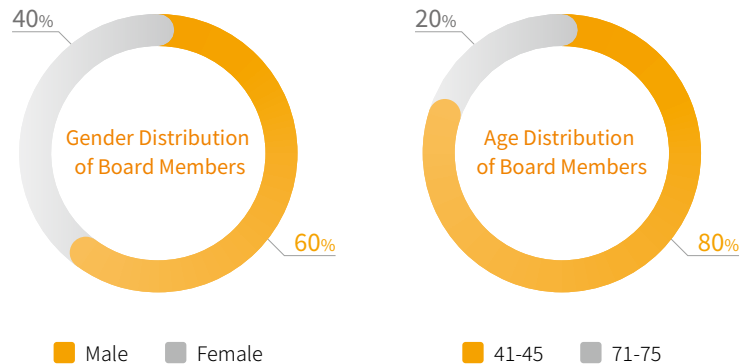
	Management Goals	Status
Corporate Governance	The number of directors concurrently serving as company executives shall not exceed one-third of the total seats on the Board	✓ Achieved
Independence	Independent directors' consecutive tenure shall not exceed nine years	✓ Achieved
Gender Diversity	At least one-third of directors shall be of either gender	✓ Achieved

The Board of Directors' Rules of Procedure specify conflict-of-interest clauses. Where a director has a personal interest or represents a legal entity with an interest in the matters under discussion, the director shall disclose the material aspects of such interest at the meeting. If the matter may be detrimental to the Company' s interests, the director shall refrain from participating in the discussion and voting, and shall recuse themselves during deliberation and voting. In addition, the director shall not act as a proxy to exercise voting rights on behalf of other directors.

The members of Chang Jia M&E' s Board of Directors are composed of distinguished professionals with extensive academic and practical backgrounds. Their expertise covers diverse areas, including business management, finance, commerce, information technology, and law. The Board has three independent directors, who are expected to provide recommendations based on their professional knowledge and experience. When the Board deliberates on any proposal, the opinions of the independent directors must be fully considered, and their reasons for approval or opposition shall be documented in the meeting minutes.

### Members of the Board of Directors of Chang Jia M&E in 2024

Title	Name	Major Education and Experience
Chairman	Wang, Tsai-Hsiang	<ul style="list-style-type: none"> <li>Master's in International Business Management, Fudan University, Shanghai</li> <li>Bachelor's in Civil and Environmental Engineering, University of California, Berkeley, USA</li> </ul>
Director	Representative of Dong Bao Investment Co., Ltd. : Huang, Tien-Chun	<ul style="list-style-type: none"> <li>Master's in Electrical Engineering, Polytechnic Institute of New York, USA</li> <li>Executive MBA Program, National Chengchi University</li> <li>Vice President, DA CIN Construction Co., Ltd.</li> <li>Vice President, Ingenious Engineering Corp.</li> </ul>
Independent Director	Lin, Bi-Chia	<ul style="list-style-type: none"> <li>MBA, University of California, Irvine, USA</li> <li>Manager, Tax Department, Ernst &amp; Young</li> <li>Practicing CPA, Chainye Accounting Firm</li> </ul>
Independent Director	Peng, Jo-Ching	<ul style="list-style-type: none"> <li>Bachelor's in Law, National Chengchi University, Taiwan (Legal System Program)</li> <li>Senior Attorney, WTW Taipei Commercial Law Firm</li> </ul>
Independent Director	Hsi, Jeffrey Chung-Chiang	<ul style="list-style-type: none"> <li>Dual Master's Degrees in Business Administration and Engineering Management, Northwestern University, USA</li> <li>Group R&amp;D Director, Hsin Chong Machinery Works Co., Ltd.</li> </ul>



Note: The above information pertains to the reporting period. On May 29, 2025, Chang Jia M&E conducted a full re-election of the Board of Directors.

- The elected members are Chairman Wang, Tsai-Hsiang; Director Huang, Tien-Chun; Independent Director Lin, Bi-Chia; Independent Director Peng, Jo-Ching; and Independent Director Yen, Hsin-Chun.
- The term of office is from May 29, 2025 to May 28, 2028.

### 2.1.1.3 Director Training

In accordance with the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies,” all directors of Chang Jia M&E completed six cumulative hours of individual continuing education in 2024.

### 2.1.1.4 Board Performance Evaluation

In accordance with the “Regulations for Board Performance Evaluation,” Chang Jia M&E conducted internal performance self-assessments of the Board of Directors and all functional committees on March 11, 2024, and March 11, 2025. The evaluation results are as follows:

Evaluation Unit	Evaluation Result	Average Score 2024	Average Score 2023
Board of Directors	Above Standard	4.62	4.4
Audit Committee	Above Standard	4.68	4.7
Compensation Committee	Above Standard	4.42	4.47
Sustainable Development Committee	Above Standard	4.6	Established in 2024



### 2.1.1.5 Functional Committees

	Audit Committee	Compensation Committee	Sustainable Development Committee
			
Date of Establishment	June 21, 2019	September 23, 2013	August 9, 2024
Members	<p>Convener : Lin, Bi-Chia</p> <p>Hsi, Jeffrey Chung-Chiang; Peng, Jo-Ching</p>	<p>Convener : Peng, Jo-Ching</p> <p>Hsi, Jeffrey Chung-Chiang; Lin, Bi-Chia</p>	<p>Convener : Wu, Yang-Ming</p> <p>Huang, Tien-Chun; Hsieh, Tsung-Che; Hu, Miao-Chuan; Chu, Ching-Hua; Huang, Chih-Yen; Huang, Hai-Ling</p>
Authorities	<ul style="list-style-type: none"> <li>Formulate or amend internal control systems.</li> <li>Assess the effectiveness of internal control systems.</li> <li>Formulate or amend procedures for major financial and business acts, including acquisition or disposal of assets, derivative transactions, loans to others, endorsements, or guarantees.</li> <li>Matters involving directors' personal interests.</li> <li>Major asset or derivative transactions.</li> <li>Significant loans, endorsements, or guarantees.</li> <li>Raising, issuing, or private placement of equity securities.</li> <li>Appointment, dismissal, or remuneration of certifying CPAs.</li> <li>Appointment or dismissal of financial, accounting, or internal audit officers.</li> <li>Annual financial reports signed or sealed by the Chairman, executives, and accounting officer, as well as second-quarter financial reports subject to CPA audit or review.</li> <li>Other significant matters as prescribed by the Company or competent authority.</li> </ul>	<ul style="list-style-type: none"> <li>Establish and regularly review performance evaluation standards for directors and executives, annual and long-term performance goals, and policies, systems, standards, and structures for compensation; disclose evaluation standards in the annual report.</li> <li>Regularly evaluate the achievement of performance goals for directors and executives, and determine the content and amount of individual compensation.</li> </ul>	<ul style="list-style-type: none"> <li>Formulate sustainability policies and annual plans, and establish management guidelines and concrete implementation plans.</li> <li>Monitor, review, and revise the implementation and effectiveness of sustainability initiatives.</li> <li>Supervise sustainability information disclosures and review the Sustainability Report.</li> <li>Supervise the implementation of the Sustainable Development Best-Practice Principles or other sustainability-related matters resolved by the Board of Directors.</li> </ul>
Meetings	At least once per quarter; six meetings held in 2024	At least twice per year; two meetings held in 2024	At least once per year; two meetings held in 2024
Attendance Rate	97.4%	83.3%	100%
Term of Office <sup>(Note)</sup>	June 14, 2022 to May 29, 2025	June 14, 2022 to May 29, 2025	August 9, 2024 to May 29, 2025
Organizational Charter	Please refer to the latest updates under <a href="#">Major Internal Policies</a> .		

Note : The above information pertains to the reporting period. On May 29, 2025, Chang Jia M&E conducted a full re-election. Please refer to p. X for details of the re-election.

### 2.1.1.6 Directors' Remuneration and Compensation Policy

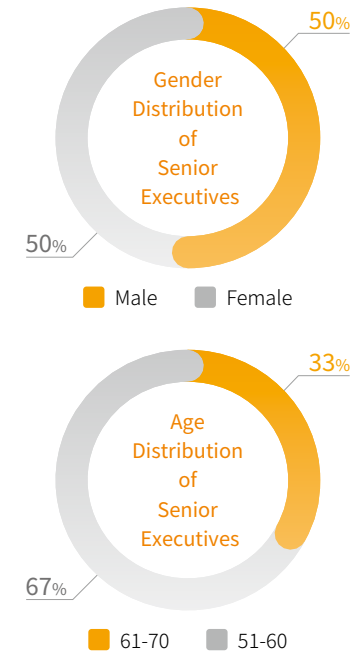
In accordance with Article 25 of the Articles of Incorporation, the remuneration of directors of Chang Jia M&E is authorized by the Board of Directors and determined based on each director's level of participation in corporate operations, the value of their contributions, the Company's long-term business performance, business risks, and industry compensation benchmarks. Proposals are submitted by the Compensation Committee, approved by the Board of Directors, and reported to the Shareholders' Meeting. Furthermore, in accordance with Article 235-1 of the Company Act, Article 30 of the Articles of Incorporation stipulates the directors' compensation policy, which provides up to 3% of the annual profits, as determined in the final accounts, to be distributed as directors' compensation.

## 2.1.2 Management Team

### 2.1.2.1 Senior Executives

Title	Name	Gender	Age	Major Education and Experience
President	Wu, Yang-Ming	Male	61-70	<ul style="list-style-type: none"> <li>Master's in Management, National Taiwan University of Science and Technology</li> <li>Vice President, General Management Division, Chang Jia M&amp;E Engineering Corp.</li> <li>Vice President, Construction Division, Chang Jia M&amp;E Engineering Corp.</li> </ul>
Vice President	Hsieh, Tsung-Che	Male	51-60	<ul style="list-style-type: none"> <li>Department of Electrical Engineering, China University of Science and Technology</li> <li>Assistant Vice President, Construction Division, Chang Jia M&amp;E Engineering Corp.</li> </ul>
Associate Vice President, Finance	Hu, Miao-Chuan	Female	61-70	<ul style="list-style-type: none"> <li>Department of Business Administration, Chung Yuan Christian University</li> <li>Manager, Administration Department, Chang Jia M&amp;E Engineering Corp.</li> </ul>
Associate Vice President, Accounting	Chu, Ching-Hua	Female	51-60	<ul style="list-style-type: none"> <li>Department of Accounting, Tamkang University</li> <li>Manager, Accounting Department, Chang Jia M&amp;E Engineering Corp.</li> </ul>
Associate Vice President, Procurement	Huang, Chih-Yen	Female	51-60	<ul style="list-style-type: none"> <li>Department of Business Administration, Cheng Shiu University</li> <li>Manager, Procurement Department, Chang Jia M&amp;E Engineering Corp.</li> </ul>
Associate Vice President, Construction	Li, Kuo-Lung	Male	51-60	<ul style="list-style-type: none"> <li>Department of Electrical Engineering, Lunghwa University of Science and Technology</li> <li>Manager, Construction Department, Chang Jia M&amp;E Engineering Corp.</li> </ul>

Note : Mr. Li, Kuo-Lung, Associate Vice President of Construction, resigned on March 7, 2025.



### 2.1.2.2 Corporate Governance Officer

On June 13, 2023, upon resolution of the Board of Directors, Chang Jia M&E established the position of Corporate Governance Officer, concurrently held by the President, who is responsible for corporate governance-related matters. The President has a professional background in business management and has served in supervisory roles in finance and stock affairs units for more than three years. In compliance with the "Directions for Compliance Requirements for the Appointment and Exercise of Powers of the Boards of Directors of TPEX Listed Companies," the Corporate Governance Officer completed 18 hours of training within the first year of appointment and an additional 12 hours of professional training in 2024.

#### • Main Responsibilities and Implementation Status

Duties include handling matters related to meetings of the Board of Directors and Shareholders' Meetings in accordance with the law; preparing minutes of the Board and Shareholders' Meetings; providing directors with information required for the execution of their duties; assisting directors with onboarding and continuing education; supporting directors in complying with laws and regulations; and other matters stipulated by the Articles of Incorporation or contractual obligations.



## 2.2 Legal Compliance

Chang Jia M&E formulates legal compliance policies in accordance with laws, the requirements of regulatory authorities, and the competent authorities of its business sectors. The execution results are incorporated into the internal control system, with relevant internal operating procedures established. Through internal audits and requiring employees to conduct self-assessments of compliance, the Company evaluates compliance risks and fosters a culture and awareness of legal compliance.

Where the Group or its personnel are subject to penalties by law, and such penalties may materially affect shareholders' rights or securities prices, these are regarded as significant violations. In 2024, Chang Jia M&E did not incur any significant violations.

The legal compliance status of Chang Jia M&E in 2024 is summarized as follows :



- Environment-related laws and regulations :

Including the Building Act, Environmental Impact Assessment Act, Soil and Water Conservation Act, Water Pollution Control Act, Air Pollution Control Act, Urban Planning Act, Noise Control Act, and Waste Disposal Act. In 2024, there were no violations of these important laws and regulations.



- Society-related laws and regulations :

Including the Labor Standards Act, Fire Services Act, Consumer Protection Act, Sports Industry Development Act, Occupational Safety and Health Act, Taipei City Government Guidelines for Inspection and Management of Sports Venues, and Taoyuan City Self-Government Ordinance on Business Sanitation Management. In 2024, there was one violation of the Taoyuan City Self-Government Ordinance on Business Sanitation Management, resulting in a fine of NT\$4,000. No other violations of these important laws and regulations occurred.



- Laws and regulations related to public companies and corporate governance :

Including the Company Act, Securities and Exchange Act, Regulations Governing the Administration of Shareholder Services of Public Companies, Regulations Governing Procedure for Board of Directors Meetings of Public Companies, Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, Regulations Governing Establishment of Internal Control Systems by Public Companies, and other laws and regulations relating to ethical corporate management and information disclosure. In 2024, there were no violations of these important laws and regulations.



- Economy-related laws and regulations :

Including the Income Tax Act, Value-Added and Non-Value-Added Business Tax Act, and Government Procurement Act. In 2024, there were no violations of these important laws and regulations.

## 2.3 Ethical Corporate Management and Prevention of Insider Trading

### 2.3.1 Ethical Corporate Management

Chang Jia M&E recognizes that ethical corporate management and corporate governance are among the cornerstones of business operations. The Administration Department is responsible for formulating and supervising the implementation of ethical corporate management policies and prevention programs in accordance with the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct. In addition, Chang Jia M&E has established a Code of Ethical Conduct to guide employees in adhering to ethical standards and to help stakeholders better understand the Company's ethical practices.

When competent authorities issue anti-corruption advocacy measures or updates to relevant laws, the responsible units, including internal auditors or personnel designated by the Corporate Governance Officer, compile the information and provide it to the Board of Directors. Moving forward, the Company plans to hold training sessions on ethical corporate management and anti-corruption for both new hires and all employees. These sessions will cover employees' legal responsibilities, professional ethics, risk identification and management, procedures for handling conflicts of interest or improper benefits, and explanations of the whistleblowing system's processes and protective measures.

### 2.3.2 Insider Trading Prevention Measures

As a TPEX-listed company, Chang Jia M&E is required to immediately disclose information on matters that may materially affect shareholders' rights or securities prices, as well as insider trading incidents. All employees and related parties of the Group are subject to strict regulatory restrictions.

The term "material information of the Company" is defined in Article 4 of the Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities. Unless otherwise specified by law, such disclosures must be made by the Company's spokesperson or deputy spokesperson. No other personnel are authorized to disclose material information externally.

Any person who becomes aware of the Company's material information is prohibited from buying or selling the Company's securities, either directly or in the name of another, before the information is disclosed or within 18 hours after disclosure. Individuals who indirectly obtain the Company's undisclosed material information, even if not through their duties, must also comply with the relevant regulations.

In December 2024, the Company held an advocacy course on "Regulations on Insider Shareholding," which covered topics such as: "Pre-declaration of Shareholding Transfers," "Post-reporting of Shareholding Changes," "Prevention of Short-Swing Trading," "Prevention of Insider Trading," and "Penalties." The course was aimed at insiders and employees. In addition to regular advocacy, when competent authorities issue new measures or updates regarding insider trading, the responsible units, including personnel designated by the Corporate Governance Officer, compile the information and provide it to the Board of Directors. Moving forward, the Company plans to organize insider trading prevention training for new hires and all employees, with instruction tailored to their job responsibilities. The training will include identifying insiders, preventing insider and short-swing trading, and understanding related penalties.

### 2.3.3 Whistleblowing System

In accordance with Article 28-2 of the Corporate Governance Best-Practice Principles and the Code of Ethical Conduct, Chang Jia M&E has established and announced both internal and external whistleblowing channels.

- Whistleblowing Hotline : +886-2-6606-6789 ext. 161
- Email : [report@changjia.com.tw](mailto:report@changjia.com.tw)




Whistleblowers are required to provide their real name and include their National Identification Number, contact address, phone number, details of the case (including date, time, and location), and, where possible, supporting evidence.

## 2.4 Risk Management

Risk management is a key factor in maintaining stable operations and ensuring the long-term development of an enterprise. A sound risk management mechanism safeguards the Company's assets and resources, reduces financial or operational losses, enhances decision-making efficiency through scientific interpretation of risk data, and lowers the risk of fines or legal disputes arising from non-compliance with laws and regulations. Moreover, in addressing emerging risks arising from corporate governance, social, and environmental issues, risk management plays a critical role as an essential control point for ensuring the Company's resilience to challenges and sustaining its competitiveness.

The Audit Committee serves as the highest supervisory body of risk management at Chang Jia M&E. The Office of the President acts as the executive unit, leading the integration and oversight of risk management, reviewing various risk attributes, and further developing comprehensive risk management policies. These policies are reviewed and revised in response to dynamic changes in internal and external environmental conditions, ensuring that the Company's risk management framework remains flexible and effective.

Considering the current operations of Chang Jia Group and potential future crises, three major categories of risk factors have been identified as the core focus of risk management in accordance with the principle of materiality:

Risk Category	Risk Factors
 <b>Financial and Climate Change Risks</b>	<ul style="list-style-type: none"> <li>• Please refer to Section 4.2 "Greenhouse Gas Emissions Management and TCFD Climate Change Policy" in this Report.</li> </ul>
 <b>Legal Compliance Risks</b>	<ul style="list-style-type: none"> <li>• Changes in regulations : Frequent updates to laws and regulations prompted by emerging issues or social events may result in the Company's failure to adapt in time, leading to compliance risks.</li> <li>• Inadequate internal controls : Lack of effective compliance monitoring mechanisms within the Group.</li> <li>• Insufficient compliance awareness among employees or suppliers.</li> <li>• Conflicts of interest : Failure to effectively manage internal or external conflicts of interest.</li> </ul>
 <b>Operational Risks (Employee Occupational Safety)</b>	<ul style="list-style-type: none"> <li>• Physical environmental risks : Extreme conditions such as temperature fluctuations or noise caused by climate change, as well as inherent construction site risks (please refer to Section 3.3 "Occupational Health and Safety" in this Report).</li> <li>• Chemical risks : Exposure to hazardous substances such as toxic gases, corrosive liquids, or dust.</li> <li>• Emergency event risks : Emergency response measures for fire, explosions, or other unforeseen incidents.</li> </ul>

Through systematic management, Chang Jia M&E strives to ensure its ability to respond to challenges and maintain a solid foundation for sustainable development in the face of a rapidly changing business environment.



# Corporate Social Responsibility

<b>3.1 Friendly Workplace</b>	<b>23</b>	<b>3.3 Occupational Health and Safety</b>	<b>34</b>
3.1.1 Protection of Basic Employee Rights	23	3.3.1 GRI Standards	34
3.1.2 Diverse Work Environment	23	3.3.2 Supply Chain Management under Occupational Safety Standards	36
3.1.3 Employee Benefits and Career Development	24		
3.1.4 Labor-Management Meetings	26	<b>3.4 Industry Exchange</b>	<b>38</b>
<b>3.2 Community Engagement and Public Welfare Activities</b>	<b>27</b>		
3.2.1 Overview of 2024 Community Engagement and Public Welfare Achievements	27		
3.2.2 Sports Enterprise Certification Mark	28		
3.2.3 Sports Competitions	29		
3.2.4 Public Welfare Lectures, Courses, and Activities	32		
3.2.5 Partnerships	33		



## 3.1 Friendly Workplace

Chang Jia M&E recognizes that the Company's success and achievements are inseparable from the contributions and efforts of every employee. We value the needs and development of our employees and are committed to creating a physically and mentally healthy, diverse, and equitable work environment. We provide comprehensive welfare protection to ensure that every employee can fully realize their potential, achieve self-fulfillment, and grow together with the Company. By building excellent teams, we aim to achieve the goals of sustainable operations.

### 3.1.1 Protection of Basic Employee Rights

To promote harmonious labor relations, foster employee cohesion, and safeguard employee rights, Chang Jia M&E has established an Employee Welfare Committee to implement various welfare measures that meet employee needs in work, life, and health, including :

- Enrollment in labor insurance, health insurance, and group insurance.
- Allocation of pensions :

#### New Pension System

Since July 1, 2005, with the implementation of the Labor Pension Act, a defined contribution scheme has been adopted. The Company contributes 6% of each employee's monthly salary to their pension account. In 2024, the total contribution amounted to NT\$3,160 thousand.

#### Old Pension System

A defined benefit scheme has been adopted. In 2024, the total provision amounted to NT\$13,888 thousand.

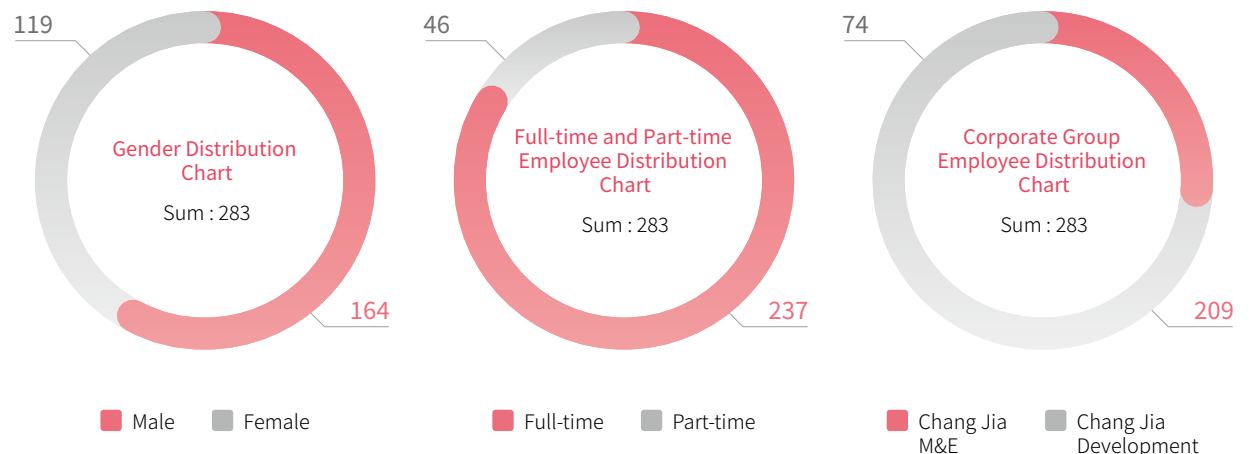
### 3.1.2 Diverse Work Environment

Chang Jia M&E values individual differences and actively promotes and enhances employee diversity. Recruitment is conducted based on the principle of suitability, without discrimination based on gender, race, religion, or nationality. Compensation, tenure, working conditions, and employment rights are determined in accordance with relevant laws, including the Labor Standards Act, Employment Service Act, Act of Gender Equality in Employment, People with Disabilities Rights Protection Act, and the Indigenous Peoples Employment Rights Protection Act. Chang Jia M&E also provides job opportunities for disadvantaged groups. In 2024, the Group employed four persons with disabilities and five indigenous people, exceeding the statutory quota.

#### 3.1.2.1 Workforce Structure

Item	Chang Jia M&E	Chang Jia Development	Subtotal	Total	Sum
Male	Full-time	41	98	139	164
	Part-time	-	25	25	
Female	Full-time	33	65	98	119
	Part-time	-	21	21	

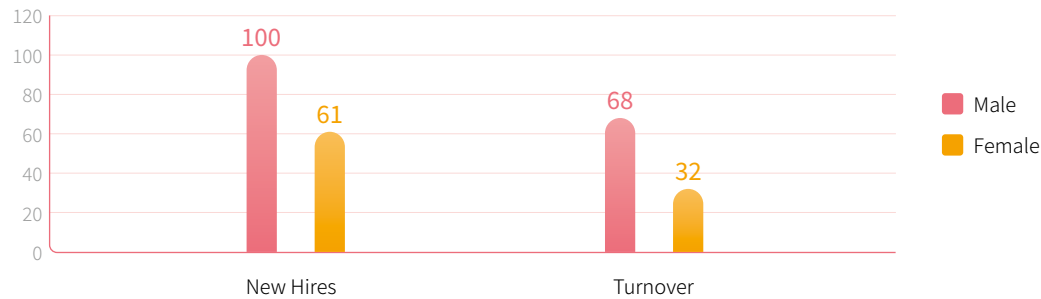
Note : The total number of full-time employees is 237; the total number of part-time employees is 46.



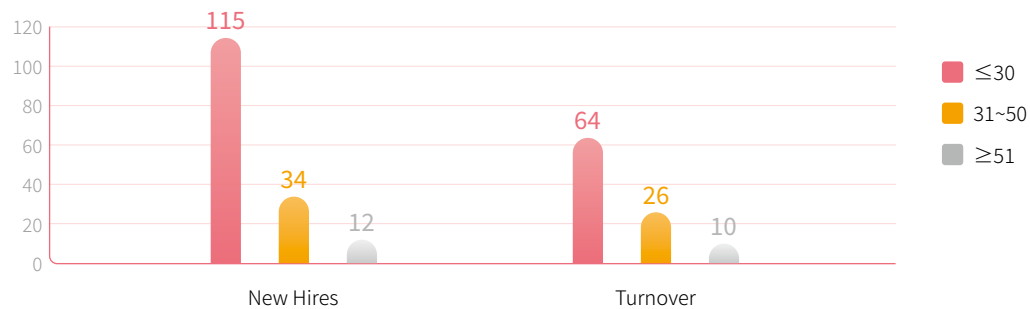
### 3.1.2.2 2024 New Hires and Employee Turnover by Age and Gender

Item		Chang Jia M&E		Chang Jia Development		Total	
		New Hires	Turnover	New Hires	Turnover	New Hires	Turnover
Male	≤ 30	9	11	67	37	76	48
	31~50	4	7	12	5	16	12
	≥ 51	1	4	7	4	8	8
Female	≤ 30	2	2	37	14	39	16
	31~50	7	10	11	4	18	14
	≥ 51	1	1	3	1	4	2

Gender Distribution Chart



Age Distribution Chart



### 3.1.3 Employee Benefits and Career Development

#### 3.1.3.1 Compensation System

The compensation structure of Chang Jia M&E employees consists of base salary and various allowances. All salary payments and overtime calculations are fully handled in accordance with the Labor Standards Act and relevant regulations. For non-regular employees, the Company requires contractors to strictly comply with the Labor Standards Act and other applicable laws, and conducts regular reviews of contract terms to ensure that workers' rights are protected. The total annual salary ratio is 14.3.

#### Chang Jia M&E

Unit : NT\$ thousand

No.	Item	Position Level	Female Total Compensation	Male Total Compensation
1	Monthly	Managerial	464	986
2	Salary	Non-Managerial	1,279	1,747
3	Annual	Managerial	6,595	14,828
4	Salary	Non-Managerial	14,140	19,246

#### Chang Jia Development

Unit : NT\$ thousand

No.	Item	Position Level	Female Total Compensation		Male Total Compensation	
			Full-time	Part-time	Full-time	Part-time
1	Monthly	Managerial	1,014	-	1,724	-
2	Salary	Non-Managerial	1,283	24	1,986	21
3	Annual	Managerial	13,857	-	23,397	-
4	Salary	Non-Managerial	16,941	4,562	25,675	4,867

### 3.1.3.2 Employee Benefits

Chang Jia Group places great importance on employee well-being, offering multiple benefits and, in accordance with the law, has established an Employee Welfare Committee.

- Labor insurance, National Health Insurance, group insurance, and pensions (for detailed descriptions, please refer to Section 3.1.1 Protection of Basic Employee Rights).
- Holiday bonuses or gifts, birthday bonuses, allowances for childbirth, weddings, and funerals.
- Occupational injury compensation.
- Year-end banquets and employee trips.
- Employee Welfare Committee budget and actual implementation in 2024 were as follows :

Unit : NT\$ thousand

	Budget	Actual Implementation
Chang Jia M&E	2,944	2,134
Chang Jia Development	456	737
<b>Total</b>	<b>3,400</b>	<b>2,871</b>

- Employee health checkups :  
To ensure the efficient use of social resources, in addition to providing health check subsidies by age group and position level, a total of 36 onsite nursing consultations were organized in 2024.

- Parental leave :  
Chang Jia M&E has established “Leave Without Pay” regulations to ensure employees’ job security while allowing them to balance work and family life.

No.	Item	Chang Jia M&E		Chang Jia Development		Total	
		Male	Female	Male	Female	Male	Female
1	Number of employees eligible to apply for parental leave	1	2	4	5	5	7
2	Number of employees who actually applied for parental leave	0	0	0	2	0	2
3	Number of employees scheduled to return from parental leave within the year	0	0	0	1	0	1
4	Number of employees who actually returned from parental leave within the year	0	0	0	1	0	1
5	Number of employees who returned from parental leave in the previous year and continued working for one year	0	0	0	2	0	2

- Free access to gym and swimming facilities at sports centers operated by the Company; exclusive discounts on fitness courses.

### 3.1.3.3 Training and Development

As an M&E integration company, Chang Jia M&E fully recognizes that the foundation of engineering lies in employee safety. The Company is committed to ensuring occupational safety and a high-quality work environment by providing a safe, healthy, and harmonious workplace. In addition to complying with the Occupational Safety and Health Act and relevant M&E regulations, Chang Jia M&E conducts regular annual safety and health education and training for employees and contractors. At each construction site, certified occupational safety personnel are stationed to monitor compliance with safety regulations, thereby preventing occupational hazards. In 2024, a total of nine occupational safety training sessions were held, with an accumulated 515 training hours; no major occupational injuries or disabling accidents occurred.

No.	Item	Chang Jia M&E	Chang Jia Development	Total
1	Occupational Nurse	-Note-	36 sessions	36 sessions
2	Occupational Safety Training Courses	6 sessions	3 sessions	9 sessions
3	Occupational Safety Training Hours	99 hours	416 hours	515 hours
4	New Employee Training Hours	72 hours	52 hours	124 hours
5	Professional Training Hours	1,434 hours	259.5 hours	1,693.5 hours

Note : Chang Jia Group provides employees with free health checkups, complemented by doctors and nurses from health examination centers offering personal health education based on individual reports. Since individual conditions vary, the number of participants cannot be quantified for consolidated reporting and is therefore not included in the summary table.

Chang Jia M&E understands that cultivating professional talent is fundamental to corporate operations, emphasizing the development of a team equipped with both professional skills and sustainability awareness. In recent years, ESG sustainable development has become a global focus, with energy conservation and carbon reduction as critical trends. To foster talent development and align with ESG initiatives, the Company encourages employees to participate in professional certification exams and ESG-related training to obtain relevant certificates. In the future, the Company will further promote employee participation in emergency response courses and certifications, including disaster response, first aid skills (such as CPR and AED usage), fire safety, and workplace emergency response plans. Through these programs, employees will be able to demonstrate professional response capabilities during emergencies, ensuring the safety of themselves and others, while fostering a safer and more sustainable workplace environment.

In 2024, active employees held a total of 28 certificates in “Design Drafting and M&E Engineering,” 5 in “Information Security,” 3 in “ESG Sustainable Development,” 52 in “Public Health and Safety,” 59 in “Labor Safety and Health,” and 21 in “General Administration and Others.” A detailed list of certifications is provided in the Appendix: 2024 List of Employee Certifications.

### 3.1.4 Labor-Management Meetings

Chang Jia M&E values communication and coordination with employees. Quarterly labor-management meetings are held to address labor-related issues, enhance employee engagement, and build a foundation of mutual trust to ensure a harmonious work environment.

#### Overview of 2024 Labor-Management Meetings

Meeting Date	Discussion Items	Attendance
2024/03/22	1. Report : Labor update of the period 2. Discussion : None	<ul style="list-style-type: none"> <li>• 4 expected</li> <li>• 4 attended</li> </ul> Attendance rate : 100%
2024//06/21	1. Report : Labor update of the period 2. Discussion : None	<ul style="list-style-type: none"> <li>• 4 expected</li> <li>• 4 attended</li> </ul> Attendance rate : 100%
2024//10/16	1. Report : (1) Labor update of the period (2) Work rules revised to comply with legal amendments 2. Discussion : (1) Revision of Chapter 4, Article 30 of the Work Rules (Leave and Parental Leave Without Pay Policy)	<ul style="list-style-type: none"> <li>• 4 expected</li> <li>• 4 attended</li> </ul> Attendance rate : 100%
2024//12/20	1. Report : (1) Labor update of the period (2) Work Rules (v4), approved by the Taipei City Department of Labor (3) Implementation report of labor-management meetings (4) Education on new labor laws and regulations 2. Discussion : None	<ul style="list-style-type: none"> <li>• 4 expected</li> <li>• 4 attended</li> </ul> Attendance rate : 100%

## 3.2 Community Engagement and Public Welfare Activities

Chang Jia M&E deeply recognizes the value of resource recycling and sustainable operations, firmly believing in the principle of “giving back to society what is taken from society.” Looking ahead, the Company aspires to contribute through participation in various community activities and the promotion of public welfare projects, thereby giving back to the communities it serves. This includes providing resources to socially assisted groups and supporting domestic sporting events, embodying the philosophy of “giving back to society what is taken from society.” The Company aims to foster shared prosperity by supporting educational and health programs, assisting disadvantaged groups, and promoting comprehensive social development. These efforts not only enhance the Company’s image but also strengthen employees’ sense of social responsibility and belonging. Chang Jia M&E remains committed to contributing to social prosperity and sustainable development.

In 2024, continuing its long-standing tradition, Chang Jia M&E actively advanced its community engagement and public welfare initiatives, maintaining a strong commitment to community health and well-being. These included hosting a wide range of public welfare courses, activities, and lectures. Additionally, by using the Taipei Heping Basketball Gymnasium as a model, the Company provided small spaces free of charge to social welfare organizations, thereby revitalizing venues while continuing to implement community engagement and public welfare activities.

### 3.2.1 Overview of 2024 Community Engagement and Public Welfare Achievements

Sports Venue	Public Welfare Activities		Public Welfare Lectures		Public Welfare Courses	
	Events	Participants	Events	Participants	Events	Participants
Taipei City Jhong-Jheng Sports Center	8	887	8	175	18	168
Taoyuan City Luzhu Civil Sports Center	5	659	6	111	326	5165
Taipei Da-An Sports Center	91	8,493	9	133	33	10,165
Taipei Heping Basketball Gymnasium	8	26,196	-	-	-	-
New Taipei City Xindian Civil Sports Center	5	200	3	150	-	-
Taipei City Banqiao Civil Sports Center	8	374	-	-	734	5,496
<b>Total</b>	<b>125</b>	<b>36,809</b>	<b>26</b>	<b>569</b>	<b>1,111</b>	<b>20,994</b>

#### Public Welfare Activities



Total Number of Sessions

**125**

Total Actual Attendance

**36,809**

#### Public Welfare Lectures



Total Number of Sessions

**26**

Total Actual Attendance

**569**

#### Public Welfare Courses



Total Number of Sessions

**1,111**

Total Actual Attendance

**20,994**



### 3.2.2 Sports Enterprise Certification Mark





### 3.2.3 Sports Competitions



Chang Jia M&E Cup  
Basketball Tournament

BASKETBALL





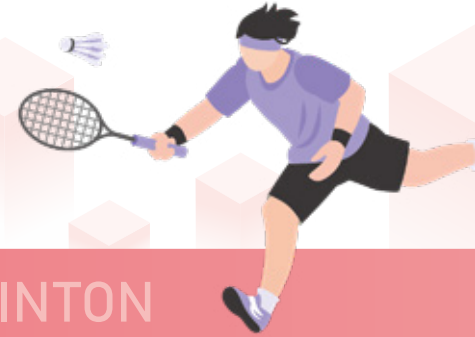


Luzhu Cup Badminton  
Age-Group Tournament

## BADMINTON

Chang Jia M&E Cup Badminton Charity Tournament

## BADMINTON





Fitness Competition

# FITNESS

To promote fitness culture and encourage public participation in sports, the event introduced competitions derived from functional circuit training, including fan bike, tire flip, burpees, overhead ball slam, and box jumps.



Squash  
Tournament

# SQUASH





### 3.2.4 Public Welfare Lectures, Courses, and Activities



## SPORTS SAFETY

Badminton Healthy Living –  
Sports Safety Lecture

Water Safety and Self-Rescue Advocacy

## WATER SAFETY





Health Lecture

HEALTH



Senior-Friendly  
Sports Station

SENIOR LIFE

### 3.2.5 Partnerships

Chang Jia M&E actively engages in public welfare by providing free venue rentals and sponsoring various activities and sporting events. Examples include the Senior-Friendly Sports Station organized by the Taipei City Department of Social Welfare and events hosted by the TEAM POWER Sports Alliance, demonstrating the Company's deep commitment to social responsibility and the promotion of sports.



## 3.3 Occupational Health and Safety

### 3.3.1 GRI Standards



#### 3.3.1.1 GRI Standard 403-1

Chang Jia M&E adheres to the occupational health and safety policy of “Respect Life, Ensure Workplace Safety, Strive for Zero Accidents.” In 2024, in compliance with legal requirements, the Company established and implemented occupational health and safety management practices, provided safe and healthy working conditions, complied with the regulations of the Occupational Safety and Health Act and related requirements, eliminated hazards and reduced occupational safety and health risks, and promoted consultation and participation of workers on occupational safety and health issues.



#### 3.3.1.2 GRI Standard 403-2 Hazard Identification, Risk Assessment, and Incident Investigation

In 2024, a total of seven female employees who were pregnant received maternal health protection to prevent them from engaging in work that may pose health risks, including lifting or pushing heavy objects, working alone, or exposure to heavy metals. Hazard identification, risk assessments, and confirmation of job responsibilities were carried out by the HR department, responsible executives, or healthcare personnel through phone or face-to-face interviews. During this process, relevant health education materials for pregnancy and postpartum periods, as well as information on maternity subsidies, were provided.



#### 3.3.1.3 GRI Standard 403-3 Occupational Health Services

Chang Jia M&E systematically manages employees' health examination data and analyzes the prevalence rate of chronic disease health risk indicators over the past three years. The results remain below the national average prevalence rates of the three major chronic conditions, and statistics indicate a year-on-year decline in chronic disease health risk indicators.



#### 3.3.1.4 GRI Standard 403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety

According to Article 2 of the Occupational Safety and Health Management Regulations, Chang Jia M&E is classified as a Category II enterprise based on hazard risk classification. As the current number of employees does not yet meet the threshold for mandatory establishment of a dedicated management unit, occupational safety and health responsibilities are managed separately by the Administration Unit and site supervisors according to their locations. This includes annual inspections of first-aid kits and planning for occupational safety and health training, health management, and occupational disease prevention. In the future, once the number of employees exceeds 300, a “Occupational Safety and Health Committee” will be established to provide recommendations for occupational safety improvements and response measures, discuss proposals related to occupational safety, health matters, and issues raised by employees, and communicate the results to the entire Company.



### 3.3.1.5 GRI Standard 403-5 Worker Training on Occupational Health and Safety

To enhance the safety management and supervisory capabilities of managers across the Company, Chang Jia M&E organized occupational safety and health management courses for practical training. A total of 64 managers completed the training. The Company expects managers to acquire basic occupational safety and health management skills and apply their learnings to practice, including “completing pre-operation safety checks,” “enhancing promotion of improvement proposals and self-management activities,” “encouraging frontline employees to improve work sites and processes,” and “implementing safety management.” Through a rolling review and continuous improvement process, the Company seeks to strengthen workers’ awareness of occupational safety and health while embedding a strong safety culture within the organization.



### 3.3.1.6 GRI Standard 403-6 Promotion of Worker Health

Chang Jia M&E provides employees with free health examinations and, based on their job level and age, offers subsidies for advanced health checks. These examinations include abdominal ultrasound, acute inflammation index, and radiology tests, covering 116 employees. This initiative helps employees detect diseases at an early stage, manage health risks, and foster a safe workplace and a fulfilling life.



### 3.3.1.7 GRI Standard 403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to the Business

Chang Jia M&E views contractors as important partners. To ensure the safety of contractor personnel, each operating site not only complies with occupational safety and health regulations by implementing hazard communication and supervision but also promotes various management mechanisms to strengthen contractor safety and health management. The Company has established a contractor qualification review system, requiring contractors to complete a qualification review form, which is reviewed by relevant units and then categorized to create a “Contractor Qualification List.” Contractors deemed qualified are given priority in the bidding process by the Procurement Department. This system enables the procurement unit to better control the sources of contractors in advance, while simultaneously improving construction quality and occupational safety standards to meet practical needs.



### 3.3.1.8 GRI Standard 403-8 Workers Covered by the Occupational Health and Safety Management System

Chang Jia M&E is currently evaluating whether to introduce ISO standards and plans to implement an occupational health and safety management system in accordance with CNS 45001. If certified under TOSHMS, the number of employees covered by the management system will be 280.



### 3.3.1.9 GRI Standard 403-9 Work-Related Injuries

Through project inspections, systematic classification of incidents, risk assessments, and Standard Job Procedures (SJP), Chang Jia M&E employs scientific methods to achieve its disaster reduction goals. In 2024, within M&E engineering operations, all incidents (including contractor incidents) were statistically concentrated among frontline technical operators (80%), which are considered higher-risk positions. The main causes of incidents were slips (21%), falls (16%), and falling objects (11%). In 2024, there were no fatalities resulting from occupational safety incidents within Chang Jia Group.



### 3.3.1.10 GRI Standard 403-10 Work-Related Ill Health

Chang Jia M&E, through collaboration among HR/healthcare staff, occupational safety and health personnel, and departmental staff, carries out initiatives for worker health protection and promotion. Contractors are also required to provide health examinations for their employees and to exercise self-management over their onsite personnel to prevent them from engaging in unsuitable work. In 2024, there were no fatalities due to occupational diseases, nor any confirmed cases of occupational diseases or work-related illnesses diagnosed by occupational medicine specialists within Chang Jia Group.

## 3.3.2 Supply Chain Management under Occupational Safety Standards

As an engineering turnkey contractor, Chang Jia M&E places great importance on construction safety and labor rights and is committed to promoting sustainable supply chain management among its suppliers. Through stringent supplier selection and monitoring mechanisms, the Company ensures that its partners comply with occupational safety and environmental protection standards, thereby jointly safeguarding project quality and sustainable development objectives, and realizing comprehensive responsible operations.

### 3.3.2.1 Existing Mechanisms

#### Supplier Responsibility Review

Contractors are required to fully comply with the Occupational Safety and Health Act, the Construction Safety and Health Standard, and other relevant regulations, and to rigorously implement safety, health, and environmental protection measures. In cases involving subcontracting, contractors must proactively inform subcontractors of applicable safety standards, clearly record communication processes, and properly retain relevant documentation for verification.

To ensure all suppliers and contractors adhere to safety management standards, they are required to provide “Health Examination Record Forms,” enroll workers in labor insurance and accident insurance, and submit copies of relevant documents to Chang Jia M&E before commencing work. Additionally, suppliers must submit a “Contractor Management Plan and Hazard Prevention Plans” to proactively identify and mitigate potential risks, ensuring safety and compliance throughout the construction process.

The core objective of these measures is to strengthen risk control at construction sites and maintain a safe working environment, while actively promoting sustainable supply chain management so that safety and operational efficiency are mutually achieved. Through these actions, the Company ensures that all operational procedures comply with legal requirements and that project quality and social responsibility standards are jointly upheld with its partners.

## Occupational Safety Officer

02

Within the occupational safety management system, the responsibility for safety management is generally assumed by the contractor's engineering staff or site supervisors, who are tasked with policy execution and on-site management.

## Hazard Identification, Early Warning Mechanisms, and Incident Response Measures

03

Contractors are required to provide all construction personnel with complete personal protective equipment, such as helmets, safety harnesses, and vests. These vests must indicate the affiliated company name, worker's name, and blood type to ensure safety in high-risk environments. In addition, the Company has established application procedures for hot work and high-altitude operations, supported by clear forms and site signage to provide advance warnings, thereby comprehensively reducing risks during construction and safeguarding personnel safety.

In the event of an occupational safety incident, both the site contractor and Chang Jia M&E must immediately notify the competent authorities. Depending on the project site requirements, hospitals, police stations, and other emergency response units must also be contacted to ensure a rapid and effective response, thereby minimizing casualties and property losses.

## Material Management and Inspection

04

Before construction begins, contractors are required to report to Chang Jia M&E on the materials to be used and submit complete original manufacturer warranties or release notes for review and approval before entry into the construction site. Furthermore, to ensure the quality, safety, and applicability of construction materials, contractors must have their selected material brands thoroughly reviewed and approved by Chang Jia M&E. This measure ensures that the materials used during construction meet relevant standards, thereby reducing project risks and enhancing overall project quality. All material review processes and approval records must be clearly maintained for subsequent audits, ensuring transparency and compliance in construction projects. Through these regulations, not only is construction safety safeguarded, but Chang Jia M&E also demonstrates its commitment to high-quality construction management and professional responsibility, laying a solid foundation for the smooth execution of projects.

## Evaluation and Supervision

05

Chang Jia M&E is committed to occupational safety management within its supply chain and actively implements evaluation and training measures to ensure that all supply chain members comply with established safety management standards. The Company regularly conducts performance evaluations of contractors' safety management, carrying out detailed inspections and analyses to review the implementation of on-site safety and health measures. Contractors must also fully comply with Chang Jia M&E's prescribed safety and health inspection requirements and, based on inspection results, receive professional guidance for improvements. This mechanism not only enhances safety levels at construction sites but also strengthens the implementation of regulations, minimizes operational risks, and protects workers' fundamental rights. Through continuous performance monitoring and improvement guidance, Chang Jia M&E and its contractors jointly promote safe and efficient project operations, laying a solid foundation for improved construction quality while demonstrating the Company's professional commitment to sustainable development.

To enhance occupational safety awareness and skills, Chang Jia M&E requires all engineering personnel and work crews to undergo at least six hours of occupational safety training and obtain safety card certification. In addition, the Company holds "toolbox meetings" before daily construction activities to conduct hazard communication and safety reminders, with mandatory attendance records for all personnel. Monthly coordination meetings are also convened to review and emphasize key occupational safety matters. From the frontline to management levels, these measures establish a comprehensive and effective safety culture that provides strong support for continuous supply chain improvement and sustainable operations.



### 3.3.2.2 Future Adjustment Directions

To advance sustainable development in the social dimension of the supply chain, Chang Jia M&E will continue to optimize its policy guidelines. By promoting measures that align with ethical and safety standards, the Company seeks to safeguard the well-being of all supply chain workers, provide healthy and safe working environments, and ensure the protection of labor rights.

01

#### Supply Chain Transparency

Chang Jia M&E expects suppliers and stakeholders to uphold the spirit of ESG and, considering their business characteristics and regional differences, to promote sustainable development across environmental, social (human rights), and governance dimensions. Together, this will establish a transparent and responsible green supply chain, delivering long-term sustainable value to corporate growth and society. The Company also plans to conduct regular reviews of supplier performance to ensure compliance with sustainability standards while tracking progress in building the green supply chain. Furthermore, sustainability goals and policies will be reassessed and adjusted in response to future challenges. This comprehensive management approach not only enhances corporate competitiveness but also embodies the Company's commitment to corporate social responsibility and sustainable practices.

02

#### Supplier Collaboration

Chang Jia M&E intends to establish strong, long-term partnerships with suppliers to jointly promote the fulfillment of social responsibility. In the future, the focus will include collaborative implementation of diverse public welfare initiatives, such as providing resources to support socially disadvantaged groups or offering training and technical assistance to suppliers, thereby enhancing the capabilities of supply chain partners and advancing sustainability goals. Through these measures, suppliers will be better equipped to address their specific business and regional needs, while collectively moving toward sustainable operational models under the ESG framework. Chang Jia M&E believes that building a transparent and responsible green supply chain will not only increase corporate competitiveness but also generate long-term value and positive impact for society.

## 3.4 Industry Exchange

Chang Jia M&E participates in external organizations as listed below, contributing to industrial and economic exchange efforts in Taiwan:

- 1 Taiwan Electrical Contractors Association
- 2 Taiwan Water Pipe Engineering Industries Association
- 3 Taiwan Refrigeration and Air-Conditioning Engineering Association



# Environmental Sustainability

<b>4.1 Environmental Protection Policy</b>	<b>40</b>
4.1.1 Energy Management and Carbon Reduction	40
4.1.2 Water Resource Management	41
4.1.3 Waste Management	42
<b>4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy</b>	<b>44</b>
4.2.1 Governance	44
4.2.2 Strategy	44
4.2.3 Risk Management under TCFD Climate Change Policy	46
4.2.4 Metrics and Targets	46
<b>4.3 Green Supply Chain Management under Environmental Issues</b>	<b>49</b>
4.3.1 Current Mechanisms	49
4.3.2 Future Adjustment Guidelines	50



## 4.1 Environmental Protection Policy

Chang Jia M&E is committed to aligning with advanced international environmental standards to ensure that its operations remain up to date and to pursue genuine sustainable development. Given its unique entrusted operation model, Chang Jia M&E applies differentiated management to individual venues to achieve optimal outcomes.

### 4.1.1 Energy Management and Carbon Reduction

#### 4.1.1.1 Implementation of “Vital Official Document Cloud-Based Electronic Document Management System” by Galaxy Software Services

Starting from September 27, 2024, Chang Jia M&E implemented the electronic document management system to enhance office efficiency and environmental performance through digital operations. Within just three months of implementation (through December 31, 2024), the system effectively reduced paper usage and physical transportation needs, successfully lowering carbon emissions by approximately 6,057 grams.

The system has been widely adopted, covering daily document processing across all internal departments and receiving positive feedback from employees. Meanwhile, the number of participating employees has steadily increased, demonstrating strong adaptability and acceptance. Looking ahead, Chang Jia M&E will continue to optimize digital workflows, contributing further to its goals of energy conservation, carbon reduction, and sustainable operations. As of the end of 2024, system usage and the number of participants are as follows :

Headquarters		Sports Venues	
Department	Number of Users	Department	Number of Users
Chairman's Office	2	Da-An & Heping	2
President's Office	3	Xindian	2
Audit	1	Banqiao	2
Administration	3	Luzhu	3
Accounting	1	Jhong Jheng	1
Engineering	2	Subtotal	10
Venue Operations Department	2	Total	24
Subtotal	14		

#### 4.1.1.2 Streetlight Sensors Integrated with Small-Scale Solar Power Generation

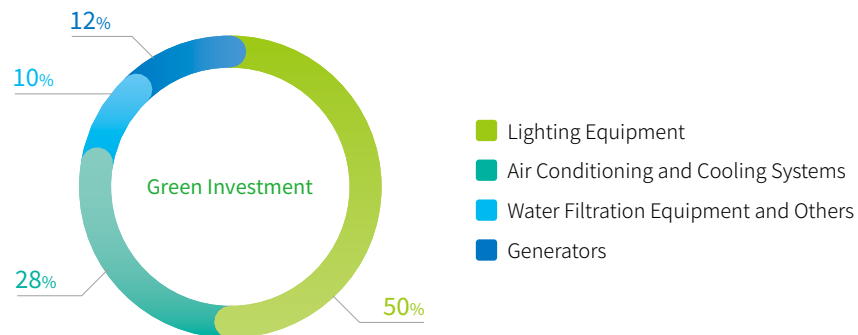
Chang Jia M&E is committed to advancing sustainable development by actively incorporating innovative technologies, including the planned installation of “streetlight sensors integrated with small-scale solar power generation” to achieve energy conservation and carbon reduction. This project aims to apply smart sensing technology in combination with solar power systems to inject green energy into urban infrastructure and improve energy efficiency.

The system will be equipped with vehicle and pedestrian sensors that automatically adjust streetlight brightness based on actual demand, thereby reducing unnecessary power consumption. At the same time, small-scale solar power devices will collect solar energy during the day and store it in batteries for nighttime lighting, achieving a self-sufficient energy model. This technology not only reduces traditional electricity costs but also significantly lowers carbon emissions, thereby contributing to environmental sustainability.

Taipei Heping Basketball Gymnasium has been selected as a pilot site, with plans to install solar panels with a capacity of 50kW for in-house consumption and approximately 65kW of energy storage facilities as the power source for basement charging stations. These systems—charging, energy storage, and discharge—will be fully integrated to enable self-generated and self-consumed electricity for charging facilities.

#### 4.1.1.3 Green Investment in Energy-Saving Equipment

In 2024, Chang Jia M&E invested a total of NT\$2,130 thousand in energy-saving equipment and green investments for its venues.



### 4.1.2 Water Resource Management

Chang Jia Group manages water resources with “efficient utilization” and “recycling and regeneration” as its core principles, aiming to reduce water waste, improve usage efficiency, and optimize resource allocation.

#### 4.1.2.1 Efficient Utilization

To achieve efficient utilization of water resources, Chang Jia Group promotes the installation of water-saving devices across its headquarters and venues, accompanied by education and awareness campaigns. For detailed implementation measures, please refer to P.X “Overview of Resource Management Measures at Headquarters and Venues.”

#### 4.1.2.2 Recycling and Regeneration

Venues entrusted to Chang Jia Group are equipped with “rainwater harvesting systems,” which collect, store, and reuse water to reduce reliance on natural water sources. This mechanism not only lowers water costs but also helps ease urban drainage pressure and prevent flooding. Recycled and filtered water can be used for irrigation, cleaning, and cooling, thereby enhancing the sustainable use of resources. The following table illustrates the utilization of rainwater harvesting systems in sports venues operated by Chang Jia Group :

Sports Venue	Water Source	Utilization
Taipei City Zhong-Jheng Sports Center	• Rainwater	Irrigation, toilet flushing
Taoyuan City Luzhu Civil Sports Center	• Rainwater	Irrigation
Taipei Da-An Sports Center	• Rainwater	Toilet flushing
Taipei Heping Basketball Gymnasium	• Rainwater • Condensed water from air conditioning	Irrigation
New Taipei City Xindian Civil Sports Center	-	-
Taipei City Banqiao Civil Sports Center	• Rainwater	-

### 4.1.3 Waste Management

To fulfill its commitment to environmental protection and resource sustainability, Chang Jia M&E actively promotes a waste management policy emphasizing the importance of “waste sorting” and “using reusable tableware.” Employees and sports venue users are encouraged to participate together, embedding waste reduction and eco-friendly practices into daily actions, fostering a low-carbon and sustainable lifestyle, and contributing to a healthier and better planet.



#### 4.1.3.1 Waste Sorting

Chang Jia M&E has established clear waste sorting standards, categorizing waste into recyclables, food waste, and general waste. Detailed guidelines and user-friendly signage are provided, along with designated sorting bins. Through proper sorting, resources are recycled and reused, reducing landfill burden while also lowering carbon emissions.



#### 4.1.3.2 Reusable Tableware

Chang Jia M&E promotes the concept of using reusable tableware. By adopting personal tableware, employees and venue users can reduce the reliance on disposable items, foster eco-friendly habits, and gradually move toward the goal of zero waste.

#### Overview of Resource Management Measures at Headquarters and Venues

Category		Resource Management Measures	Headquarters	Taipei City Bangqiao Civil Sports Center	Taipei City Jhong-Jheng Sports Center	New Taipei City Xindian Civil Sports Center	Taoyuan City Luzhu Civil Sports Center	Taipei Da-An Sports Center	Taipei Heping Basketball Gymnasium
Energy Management	Lighting Equipment	• Use of T5 tubes or LED panel lights	✓	✓	✓	✓		✓	✓
		• Motion-sensor lighting		✓			✓		
		• Switching off unused lighting		✓			✓	✓	✓
		• Motion-sensor lighting in parking areas, set at 30% brightness when unoccupied	✓	✓				✓	✓

Category	Resource Management Measures	Headquarters	Taipei City Banqiao Civil Sports Center	Taipei City Jhong-Jheng Sports Center	New Taipei City Xindian Civil Sports Center	Taoyuan City Luzhu Civil Sports Center	Taipei Da-An Sports Center	Taipei Heping Basketball Gymnasium
Energy Management	Air Conditioning Equipment	• Use of total heat exchangers	✓				✓	✓
		• Air conditioning set to 26–28° C		✓		✓		
		• Installation of heat-insulating film or use of curtains	✓	✓	✓		✓	✓
		• Switching off unused air conditioning		✓		✓	✓	✓
		• Scheduled cleaning and replacement of air conditioning boxes and fan filters to enhance efficiency		✓			✓	✓
		• Use of dual-function heat pumps instead of chillers during winter					✓	
		• Annual maintenance of chillers and cleaning of condensers to enhance efficiency		✓			✓	✓
		• Reducing the number of operating air conditioning units when occupancy is low to reduce load					✓	✓
	Energy- Saving Measures	• Setting copiers to energy-saving standby mode	✓	✓	✓	✓	✓	✓
		• Purchasing eco-friendly products with energy-saving labels	✓	✓	✓	✓		
		• Promoting energy conservation and electrical safety	✓	✓			✓	✓
		• Installing energy-saving standby mode for large elevators/escalators						✓
Water Resource Management		• Use of automatic sensor faucets/automatic irrigation systems	✓	✓	✓			
		• Purchase of products with water-saving labels	✓	✓	✓	✓	✓	✓
		• Promotion of water-saving practices	✓	✓	✓	✓	✓	✓
		• Adjustment of urinal water volume		✓	✓		✓	✓
Waste Management		• Waste sorting	✓	✓	✓	✓	✓	✓
		• Promotion of reusable tableware		✓	✓			

Note : A total of 956 fluorescent tubes were replaced at Taipei Heping Basketball Gymnasium, and along with other energy-saving measures, achieved an energy saving of approximately 281,280 kWh in 2024.



## 4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy

To proactively address the challenges of global warming caused by greenhouse gas (GHG) emissions and the potential impacts of extreme climate conditions on corporate operations, Chang Jia M&E has implemented a systematic climate risk analysis and assessment framework, and formulated multi-level response strategies. The formulation of these strategies follows the framework of the Task Force on Climate-related Financial Disclosures (TCFD), focusing on four key dimensions: Governance, Strategy, Risk Management, and Metrics & Targets, thereby establishing a comprehensive analytical and planning system. To ensure the effective promotion of carbon reduction policies, the Group has divided its GHG management goals into short-term, medium-term, and long-term objectives, gradually fulfilling its carbon reduction commitments and ensuring steady execution of both carbon reduction and sustainable development strategies.



### 4.2.1 Governance

Chang Jia M&E's actions begin with governance structure. Climate-related issues are integrated into the Company's highest-level decision-making mechanism. The functional committee of the Board of Directors, the Sustainable Development Committee, is responsible for supervising and reviewing the formulation and implementation of relevant policies. This includes conducting climate risk analyses, such as potential risk identification, improvement recommendations, and performance evaluations. The Committee regularly reports to the Board of Directors, providing an essential reference for corporate governance decision-making to ensure accuracy.



### 4.2.2 Strategy

Next, Chang Jia M&E formulates proactive strategies and measures in advance, integrating technological innovation with business needs to ensure the effectiveness and feasibility of specific carbon reduction initiatives.

### Transition Risks

Type	Timeline	Impact Description	Potential Financial Risks	Response Measures
Insufficient Power Supply	Short-term	Due to technological advancements, demand for electricity in various operations has significantly increased.	Increase in electricity expenses.	<ul style="list-style-type: none"> <li>Actively promote corporate energy management.</li> <li>Replace outdated equipment with energy-saving devices.</li> <li>Assess capital expenditures and feasibility of installing renewable energy conversion facilities.</li> </ul>
Policies and Regulations	Mid-term	In response to the Climate Change Response Act and the 2050 Net Zero Emission Policy : <ul style="list-style-type: none"> <li>Enterprises face new issues such as paying or estimating carbon credits, carbon fees, and carbon (border) taxes.</li> <li>Emission regulations are becoming increasingly stringent.</li> </ul>	<ul style="list-style-type: none"> <li>Increase in GHG emission costs and regulatory compliance expenses.</li> <li>Additional taxes or fees may be imposed on M&amp;E construction projects. Apart from higher in-house construction costs, related costs incurred by contractors may also be transferred to the Company.</li> <li>Costs for purchasing renewable energy.</li> </ul>	<ul style="list-style-type: none"> <li>Assess the feasibility of purchasing renewable energy or carbon credits.</li> <li>Actively promote corporate energy management.</li> <li>Closely monitor and observe domestic and international policies, and conduct training programs.</li> <li>Strengthen supply chain management.</li> </ul>

### Physical Risks

Type	Timeline	Impact Description	Potential Financial Risks	Response Measures
Extreme Weather	Short-term	Typhoons, floods, and earthquakes.	<ul style="list-style-type: none"> <li>Business interruptions or delays in project schedules, leading to increased working capital expenses.</li> <li>Increased costs for recovery, repair, and removal of damaged facilities and construction equipment.</li> </ul>	<ul style="list-style-type: none"> <li>Implement major incident response mechanisms, including emergency evacuation and on-site rescue.</li> <li>Assess capital expenditures and feasibility of installing backup equipment.</li> </ul>
	Mid-term	Global warming.	<ul style="list-style-type: none"> <li>Fluctuations in global energy prices may increase operating costs.</li> <li>Facilities or company equipment may suffer from reduced disaster resilience.</li> <li>Overheating issues due to global warming may lead to interruptions, prolonged cooling periods, or shortened equipment lifespan, thereby increasing costs.</li> </ul>	
	Long-term	Droughts.	<ul style="list-style-type: none"> <li>Shortage of water resources, leading to higher water expenses and related operating costs.</li> <li>Operational interruptions may affect swimming pools, showers, and other facilities at venues; project schedule delays may increase working capital expenses.</li> <li>Wear and reduced efficiency of cooling systems due to insufficient water, resulting in higher maintenance costs.</li> </ul>	<ul style="list-style-type: none"> <li>Implement major incident response mechanisms or contingency plans.</li> <li>Assess capital expenditures and feasibility of water recycling systems.</li> <li>Establish water storage systems to address supply shortages.</li> <li>Introduce energy-saving cooling technologies.</li> <li>Conduct regular inspections and preventive maintenance of equipment.</li> </ul>

### Opportunities and Risks

Type	Timeline	Impact Description	Potential Financial Risks	Response Measures
Reputation	Mid-term	Failure to achieve ESG goals or poor performance on sustainability issues may damage reputation, affecting investor and customer confidence.	<ul style="list-style-type: none"> <li>Decline in investor willingness and reduced customer trust may lead to higher working capital expenses, or even capital chain risks.</li> <li>Reputational decline may result in difficulties in talent recruitment, which will not only increase recruitment costs but may also weaken the Company's long-term competitiveness.</li> </ul>	<ul style="list-style-type: none"> <li>Establish a task force supervised and reviewed by the Sustainable Development Committee.</li> <li>Enhance transparency of climate-related disclosures.</li> <li>Implement sustainable brand strategies.</li> </ul>



### 4.2.3 Risk Management under TCFD Climate Change Policy

#### 4.2.3.1 Identification and Assessment Process of Climate-Related Risks

Chang Jia M&E will follow the TCFD guidelines and initiate cross-departmental in-depth interviews and discussions to comprehensively review and integrate the Company's existing natural disaster management and response mechanisms. The process will complete the identification of climate-related risks and opportunities, followed by qualitative assessment methods to thoroughly analyze the potential impacts of climate change on business operations and financial performance. These results will be incorporated into future risk reviews and decision-making processes to further strengthen the climate risk management framework. While enhancing internal risk management mechanisms, the Company will also identify and evaluate potential challenges brought by climate change, aiming to mitigate related impacts and risks.



### 4.2.4 Metrics and Targets

Chang Jia M&E plans to adopt quantitative methods to set explicit carbon reduction goals and sustainability performance metrics, ensuring that each action can be effectively tracked and continuously improved. The Company aims to achieve annual energy savings of 1%, thereby driving reductions in greenhouse gas emissions.

#### Greenhouse Gas Emissions, including Categories 1–6 (Scope 1–Scope 3)

##### Summary of Greenhouse Gas Emissions

Inventory Period: January 1, 2024 – December 31, 2024

Statistics of Emissions and Removals by Category		
Emissions Report by Category	Emission Equivalents (metric tons CO <sub>2</sub> e/year)	Gas Type (%)
• Category 1 : Direct greenhouse gas emissions and removals	3,382.8905	26.52%
• Category 2 : Indirect greenhouse gas emissions from imported energy	6,780.2093	53.15%
• Category 3 : Indirect greenhouse gas emissions from transportation	140.8286	1.10%
• Category 4 : Indirect greenhouse gas emissions from products used by the organization	2,453.8934	19.23%
• Category 5 : Indirect greenhouse gas emissions related to product use	0.0000	
• Category 6 : Indirect greenhouse gas emissions from other sources	0.0000	
<b>Total Emission Equivalents<sup>Note</sup></b>	<b>12,757.8218</b>	<b>100.00%</b>
<b>Biogenic Direct Emissions</b>	<b>0</b>	<b>–</b>
Removals Report by Category	Emission Equivalents (metric tons CO <sub>2</sub> e/year)	Gas Type (%)
• Direct Removals	–	–
• Biogenic Direct Removals	–	–

Note : In accordance with Article 2, Subparagraph 1 of the Regulations for the Management of Inventory and Registration of Greenhouse Gas Emissions, greenhouse gas emissions are expressed in metric tons of carbon dioxide equivalent (metric tons CO<sub>2</sub>e), rounded to the third decimal place.

### Summary of Direct Emissions

Statistics of Direct Greenhouse Gas Emissions (Category 1) by Subcategories and Gas Types								
Category 1 – Direct Greenhouse Gas Emissions and Removals (by Subcategory)								
Greenhouse Gas Types	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	SF <sub>6</sub>	NF <sub>3</sub>	Total Annual Emissions of Seven Greenhouse Gases (metric tons CO <sub>2</sub> e/year)
• Direct Emissions from Stationary Combustion	1,072.1266	0.5338	0.5234	0.0000	0.0000	0.0000	0.0000	1,073.1838
• Direct Emissions from Mobile Combustion	13.4501	0.1003	0.3540	0.0000	0.0000	0.0000	0.0000	13.9045
• Direct Process Emissions and Removals from Industrial Processes	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
• Direct Fugitive Emissions from Anthropogenic Systems	0.2073	115.7613	0.0000	2,179.8336	0.0000	0.0000	0.0000	2,295.8022
• Direct Emissions and Removals from Land Use Change and Forestry	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Total Direct Emissions (metric tons CO<sub>2</sub>e/year)</b>	<b>1,085.7840</b>	<b>116.3954</b>	<b>0.8774</b>	<b>2,179.8336</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>3,382.8905</b>

### Summary of Indirect Emissions

Statistics of Indirect Greenhouse Gas Emissions (Categories 2–6) by Subcategories		
Categories 2–6 - Subcategories	Materiality Identification	Total Emission Equivalents (metric tons CO <sub>2</sub> e/year)
<b>Category 2 : Indirect Greenhouse Gas Emissions from Imported Energy</b>		<b>6,780.2093</b>
• Emissions from Purchased Electricity	Material	6,780.2093
• Emissions from Purchased Energy (e.g., steam)	Non-Material	0.0000
<b>Category 3 : Indirect Greenhouse Gas Emissions from Transportation</b>		<b>140.8286</b>
• Emissions from Upstream Transportation and Distribution (raw materials, packaging materials)	Non-Material	5.7437
• Emissions from Downstream Transportation and Distribution (finished products)	Non-Material	0.0000
• Emissions from Employee Commuting	Material	134.9169
• Emissions from Customer and Visitor Transportation	Non-Material	0.0000
• Emissions from Employee Business Travel	Material	0.1680

Statistics of Indirect Greenhouse Gas Emissions (Categories 2–6) by Subcategories		
Categories 2–6 - Subcategories	Materiality Identification	Total Emission Equivalents (metric tons CO <sub>2</sub> e/year)
<b>Category 4 : Indirect Greenhouse Gas Emissions from Products Used by the Organization</b>		<b>2,453.8934</b>
• Carbon Footprint of Purchased Products during Use (e.g., upstream energy use emissions)	Material	1,631.3143
• Carbon Footprint of Purchased Products or Services	Material	73.5532
• Carbon Footprint from New Capital Goods (land, buildings, machinery and equipment, office facilities, others)	Non-Material	0.0000
• Emissions from Waste Disposal	Material	749.0259
• Carbon Footprint from Upstream Leased Assets	Non-Material	0.0000
<b>Category 5 : Indirect Greenhouse Gas Emissions Related to Product Use</b>		<b>0.0000</b>
• Emissions Generated during Product Processing	Non-Material	0.0000
• Emissions from Product Use after Sale	Non-Material	0.0000
• Carbon Footprint from Downstream Leased Assets	Non-Material	0.0000
• Emissions from End-of-Life Treatment of Sold Products	Non-Material	0.0000
• Carbon Footprint from Investments	Non-Material	0.0000
<b>Category 6 : Indirect Greenhouse Gas Emissions from Other Sources</b>		<b>0.0000</b>
• Other Additional Indirect Emissions	Non-Material	0.0000
<b>Total Indirect Emissions (metric tons CO<sub>2</sub>e/year)</b>		<b>9,374.9313</b>

## 4.3 Green Supply Chain Management under Environmental Issues

### 4.3.1 Current Mechanisms

#### 4.3.1.1 Waste Management at Construction Sites

To ensure a clean construction environment and compliance with regulatory requirements, Chang Jia M&E requires contractors to operate in accordance with the provisions of the contract and manage the waste generated at construction sites. This approach not only contributes to environmental protection but also demonstrates Chang Jia M&E's commitment to sustainable development.

#### Domestic Waste Management

01

Chang Jia M&E strictly prohibits the arbitrary disposal of domestic waste such as lunch boxes and beverage bottles at construction sites. All waste must be properly sorted and processed in accordance with regulations. Violators will be subject to fines in accordance with the rules.

#### Construction Waste Disposal

02

In compliance with the Waste Disposal Act, Chang Jia M&E requires contractors to follow relevant standards and environmental protection requirements when handling materials such as cement blocks, bricks, and metal waste, to minimize environmental impact and improve resource efficiency. The requirements include:

##### 1. Classification Management:

Construction waste shall be categorized according to its characteristics into "recyclable materials," "general waste," and "hazardous waste."

##### 2. Recycling and Reuse:

Contractors are encouraged to recycle reusable materials, such as rebar, wood, and glass, through professional recyclers. Crushed concrete and bricks can be reused as recycled aggregates in roads or other construction projects.

##### 3. Hazardous Waste Treatment:

Construction waste containing hazardous substances (e.g., paint buckets, asbestos materials) must be delivered to licensed waste treatment facilities for safe disposal to prevent environmental pollution.

##### 4. On-site Monitoring and Management:

Contractors must establish designated waste storage areas at construction sites, provide clear labeling, and establish explicit management rules to ensure waste does not contaminate surrounding environments. Waste management conditions must be inspected and supervised on a regular basis.

#### Wastewater Treatment

03

Construction wastewater mainly includes concrete curing water, equipment washing water, construction wastewater, and stormwater runoff. During the construction period, Chang Jia M&E requires contractors to implement the following measures:

##### 1. Wastewater Source Management:

Different types of wastewater must be separated to avoid cross-contamination. For example, oily wastewater must be collected separately from concrete wastewater.

##### 2. Sedimentation and Filtration Management:

Sedimentation tanks or filtration equipment must be installed at construction sites to remove suspended solids (e.g., sand, soil, and concrete particles) from wastewater.

##### 3. Chemical Wastewater Treatment:

If wastewater contains hazardous substances (e.g., acidic or alkaline substances or chemical additives), qualified personnel must carry out neutralization treatment with chemical agents to meet discharge standards.

##### 4. Prevention of Surface Water Pollution:

Construction sites must be equipped with wastewater collection systems to prevent uncontrolled discharge into natural water bodies. If discharge is required, it must comply with the Water Pollution Control Act before release.

## Dust and Exhaust Emissions

# 04

Since the improper dispersion of dust and exhaust emissions can affect the environment and the health of nearby residents, their management is an essential environmental protection measure at construction sites. For this purpose, Chang Jia M&E requires contractors not only to comply with the Air Pollution Control Act but also to implement the following measures:

### 1. Water Mist Spraying Operations :

Use sprinklers or high-pressure misting equipment during construction to suppress dust from the ground and materials .

### 2. Covering and Enclosure Operations :

Cover materials prone to generating dust, such as construction materials and sand, with dust-proof cloths or mesh nets.

### 3. Dust Collection Equipment Operations :

Install dust collection devices on equipment such as grinders and concrete mixers to minimize dust leakage during operations.

### 4. Reuse of Settled Wastewater :

Recycle wastewater after sedimentation for dust suppression spraying at construction sites.

### 5. Machinery and Equipment Maintenance :

Regularly maintain construction machinery and transport vehicles to reduce exhaust emissions from diesel or gasoline combustion, and give priority to low-emission certified equipment and vehicles to minimize environmental pollution.

### 6. Reasonable Scheduling of Operations :

Avoid conducting construction activities that generate significant exhaust emissions during peak public activity periods to reduce disturbances to the surrounding environment.

## 4.3.2 Future Adjustment Guidelines

To advance comprehensive green procurement, Chang Jia M&E plans to optimize its policies in the future to achieve environmentally friendly objectives.

### 4.3.2.1 Green Procurement

The Company intends to prioritize materials and products with environmental certifications to reduce negative environmental impacts and actively promote the practice of a circular economy. By selecting construction materials and equipment that meet environmental standards, Chang Jia M&E can both meet high-quality requirements and minimize resource waste while promoting sustainable development. In addition, suppliers are encouraged to adopt renewable materials and advanced recycling technologies, provided that material safety and durability requirements are met. These measures are designed to reduce the environmental burden during construction and promote the green transformation of the supply chain. Through cooperation with suppliers, Chang Jia M&E expects to further refine relevant policies and implementation standards, jointly achieving the goal of sustainable operations and creating greater value for both society and the planet.

# Appendix

## GRI Standards Content Index

- GRI 1 Used: Foundation 2021
- Applicable GRI Sector Standard(s) : Not applicable

### GRI 2 : General Disclosures 2021

Disclosure Item		Corresponding Section	Description / Explanation
• Organization and Reporting			
2-1	Organizational details	About This Report	
2-2	Entities included in the organization’ s sustainability reporting		
2-3	Reporting period, frequency, and contact point		
2-4	Restatements of information		
2-5	External assurance		
• Activities and Workers			
2-6	Activities, value chain, and other business relationships	1.1 About Chang Jia M&E 3.3.3 Occupational Health and Safety in Supply Chain Management 4.3 Green Supply Chain Management under Environmental Issues	
2-7	Employees	3.1 Friendly Workplace	
2-8	Workers who are not employees	3.1 Friendly Workplace	
• Governance			
2-9	Governance structure and composition	2.1 Governance Structure	
2-10	Nomination and selection of the highest governance body	2.1 Governance Structure	
2-11	Chair of the highest governance body	2.1 Governance Structure	
2-12	Role of the highest governance body in overseeing the management of impacts	2.1 Governance Structure	
2-13	Delegation of responsibility for managing impacts	Message from the President	
2-14	Role of the highest governance body in sustainability reporting	Message from the President 2.1 Governance Structure	
2-15	Conflicts of interest	2.1 Governance Structure	



Disclosure Item		Corresponding Section	Description / Explanation
• Governance			
2-16	Communication of critical concerns	1.2 Stakeholders and Material Topic Analysis	
2-17	Collective knowledge of the highest governance body	2.1 Governance Structure	
2-18	Evaluation of the performance of the highest governance body	2.1 Governance Structure	
2-19	Remuneration policies	2.1 Governance Structure	
2-20	Process to determine remuneration	2.1 Governance Structure	
2-21	Annual total compensation ratio	3.1 Friendly Workplace	
• Strategy, Policies, and Practices			
2-22	Statement on sustainable development policy	Message from the President	
2-23	Policy commitments	2.3 Ethical Corporate Management and Prevention of Insider Trading 3.3.3 Occupational Health and Safety in Supply Chain Management	
2-24	Embedding policy commitments	4.1 Environmental Protection Policy 4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy 4.3 Green Supply Chain Management under Environmental Issues	
2-25	Processes to remediate negative impacts	2.3.3 Whistleblowing System	
2-26	Mechanisms for seeking advice and raising concerns		
2-27	Compliance with laws and regulations	2.2 Legal Compliance	
2-28	Membership of associations	3.4 Industry Exchange	
• Stakeholder Engagement			
2-29	Approach to stakeholder engagement	1.2.2 Stakeholders	
2-30	Collective bargaining agreements		No labor union established

### GRI 3 : Material Topics 2021

Disclosure Item		Corresponding Section	Description / Explanation
3-1	Process to determine material topics	2.1 Stakeholders and Material Topic Analysis	
3-2	List of material topics		
3-3	Management of material topics		

Disclosure Item		Corresponding Section	Description / Explanation
• GRI 201 : Economic Performance 2016			
201-1	Direct economic value generated and distributed	1.1.2 Business Performance	
201-2	Financial implications and other risks and opportunities due to climate change	4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy	
201-3	Defined benefit plan obligations and other retirement plans	3.1.1 Protection of Basic Employee Rights	
201-4	Financial assistance received from government		Not applicable
• GRI 401 : Employment 2016			
401-1	New employee hires and employee turnover	3.1.2 Diverse Work Environment	
401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	3.1.3 Employee Benefits and Career Development	
403-1	Parental leave	3.1.3 Employee Benefits and Career Development	
• GRI 402 : Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	3.1 Friendly Workplace	
• GRI 403 : Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	3.3 Occupational Health and Safety	
403-2	Hazard identification, risk assessment, and incident investigation	3.3 Occupational Health and Safety	
403-3	Occupational health services	3.1.3 Employee Benefits and Career Development	
403-4	Worker participation, consultation, and communication on occupational health and safety	3.1.3 Employee Benefits and Career Development	
403-5	Worker training on occupational health and safety	3.1.3.3 Training and Development	
403-6	Promotion of worker health	3.1.3 Employee Benefits and Career Development	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.3 Occupational Health and Safety	
403-8	Workers covered by an occupational health and safety management system	3.3 Occupational Health and Safety	
403-9	Work-related injuries	3.3 Occupational Health and Safety	
403-10	Work-related ill health	3.3 Occupational Health and Safety	
Customized	Ethical Corporate Management	2.3 Ethical Corporate Management and Prevention of Insider Trading	
Customized	Compliance with Laws and Regulations	2.2 Legal Compliance	
Customized	Risk Management	2.4 Risk Management 4.2.3 Risk Management under TCFD Climate Change Policy	

## SASB Index

Indicator Code	Summary of Topic Content	Nature / Unit	Corresponding Section / Explanation
• Environmental Impact of Project Development			
IF-EN-160a.1	Number of incidents of non-compliance with environmental permits, standards, and regulations	Absolute number / cases	2.2 Legal Compliance
IF-EN-160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	Qualitative description / meetings	1.1 About Chang Jia M&E 3.3.1.2 GRI Standard 403-2 Hazard Identification, Risk Assessment, and Incident Investigation 3.3.3.1.1 Supplier Responsibility Audit
• Structural Integrity and Safety			
IF-EN-250a.1	Amount of rework costs incurred due to violations or deficiencies arising from poor construction quality	Absolute amount / NTD	2.2 Legal Compliance
IF-EN-250a.2	Total monetary losses from legal proceedings associated with construction defects and safety hazards	Absolute amount / NTD	2.2 Legal Compliance
• Employee Health and Safety			
IF-EN-320a.1 SV-LF-320a.1	(1) (a) Total Recordable Incident Rate (TRIR) of direct employees and (b) contracted employees; and (2) Fatality rate	Absolute number / %	3.3 Occupational Health and Safety
• Lifecycle Impacts of Buildings and Infrastructure			
IF-EN-410a.1	(1) Number of commissioned projects achieving third-party multi-attribute sustainability standard certifications, and (2) number of projects in progress seeking such certifications	Absolute number / –	1.1 About Chang Jia M&E
IF-EN-410a.2	Discussion of processes to integrate considerations of operational-phase energy and water efficiency into project planning and design	Qualitative description / meetings	4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
• Business Portfolio Impacts on Climate			
IF-EN-410b.1	Amount of backlog for hydrocarbon-related and renewable energy projects	Absolute amount / NTD	No incidents occurred in 2024
IF-EN-410b.2	Amount of backlog cancellations associated with hydrocarbon-related projects	Absolute amount / NTD	No incidents occurred in 2024
IF-EN-410b.3	Amount of backlog for non-energy projects associated with climate change mitigation	Absolute amount / NTD	No incidents occurred in 2024

Indicator Code	Summary of Topic Content	Nature / Unit	Corresponding Section / Explanation
• Business Ethics			
IF-EN-510a.1	Number of active projects and backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Absolute number / cases, NTD	No incidents occurred in 2024
IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of bribery or corruption and anticompetitive practices	Absolute amount / NTD	2.2 Legal Compliance
IF-EN-510a.3	Description of policies and practices for prevention of bribery and corruption, and anticompetitive behavior in the project bidding processes	Qualitative description / -	3.3.3 Occupational Health and Safety in Supply Chain Management
• Energy Management			
SV-LF-130a.1	(1) Total energy consumed : 13,725,120 kWh; (2) Percentage grid electricity; (3) Percentage renewable energy	Absolute values / KWH Absolute values / % Absolute values / %	4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
• Customer Safety			
SV-LF-250a.1	Customer fatality and injury rate	Absolute value / %	No deaths or injuries due to facility failure or damage in 2024
SV-LF-250a.2	(1) Percentage of facilities subject to safety inspections; (2) Percentage of facilities failing inspections	Absolute value / %	In 2024, water quality inspections passed at a rate of 98%; all other inspection items achieved 100% pass rate

## Taipei Exchange Climate-Related Information (TCFD) Index

Item	Corresponding Section
<b>• Governance</b>	
Board oversight of climate-related risks and opportunities	1.1.1 Sustainable Development Committee 2.1 Governance Structure 2.4 Risk Management
Role of management in assessing and managing climate-related risks and opportunities	2.4 Risk Management 4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
<b>• Strategy</b>	
Climate-related risks and opportunities identified over the short, medium, and long term	4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
Impact of climate-related risks and opportunities on the Company's businesses, strategy, and financial planning	4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
Physical climate risks considered under different climate-related scenarios (including 2° C or more stringent scenarios)	4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
<b>• Risk Management</b>	
Processes for identifying and assessing climate-related risks	2.4 Risk Management 4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
Processes for managing climate-related risks	4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
How processes for identifying, assessing, and managing climate-related risks are integrated into the Company's overall risk management framework	2.4 Risk Management
<b>• Metrics and Targets</b>	
Disclosure of the strategy and risk management processes adopted when assessing climate-related risks and opportunities	2.4 Risk Management 4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
Disclosure of Scope 1, Scope 2, and Scope 3 (if applicable) greenhouse gas emissions and related risks	4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy
Targets used to manage climate-related risks and opportunities, and performance against these targets	4.2 Greenhouse Gas Emissions Management and TCFD Climate Change Policy

## 2024 List of Employee Certifications

Category		Chang Jia M&E	Chang Jia Development	Subtotal
Design Drafting and M&E Engineering	• Class C Technician for Computer-Aided Mechanical Drafting	1	-	1
	• Class C Technician for Mechanical Drafting	1	-	1
	• Class B Wastewater Treatment Specialist	1	-	1
	• Class B Technician for Indoor Wiring	2	-	2
	• Class B Technician for Power Electronics	4	-	4
	• Class B Electrician	1	-	1
	• Class C Technician for Industrial Wiring	4	-	4
	• Class C Technician for Industrial Electronics	5	-	5
	• Class C Technician for Indoor Wiring	2	-	2
	• Class A Wastewater Treatment Specialist	1	-	1
	• Class A Removal Technician	1	-	1
	• Class A Electrician	3	-	3
	• Licensed Water Pipe Installer	1	-	1
	• Site Director	1	-	1
Information Security	• Class C Technician for Computer Software Applications	4	-	4
	• Class C Technician for Computer Hardware Maintenance	1	-	1
Sustainability	• iPAS Net Zero Carbon Planning Manager	1	-	1
	• Energy Manager	-	2	2
Public Safety and Health	• Level C Fitness Instructor License	-	5	5
	• National Fitness Instructor License	-	2	2
	• Lifeguard License	-	45	45



Category		Chang Jia M&E	Chang Jia Development	Subtotal
Labor Safety and Health	• Class B Technician for Occupational Safety and Health Management	2	-	2
	• Class A Supervisor for Occupational Safety and Health Affairs	2	-	2
	• Class C Supervisor for Occupational Safety and Health Affairs	3	-	3
	• Class A Supervisor for Occupational Safety and Health Affairs	1	3	4
	• Construction Industry Class A Supervisor for Occupational Safety and Health Affairs	1	-	1
	• Completion Certificate of Occupational Safety and Health Manager Training Program	10	-	10
Labor Safety and Health (cont.)	• Completion Certificate of Labor Safety Manager Training Program	1	-	1
	• Certified Labor Affairs Manager	1	-	1
	• Certified Payroll Manager	2	-	2
	• Fire Safety Manager	-	7	7
	• Emergency Medical Technician (EMT-1)	-	6	6
	• Class A Technician for Boiler Operation	-	1	1
	• Small Boiler Operator	-	6	6
	• First Aid Certificate	-	1	1
	• Workplace Sanitation Manager	-	1	1
	• AED Manager	-	4	4
	• Indoor Air Quality Management Specialist	-	7	7
	• TQC-OA -Word	1	-	1
General Administration and Others	• TQC-OA – English Typing	2	-	2
	• TQC-OA – Chinese Typing	2	-	2
	• TQC-OA – Computerized Accounting	1	-	1
	• Class C Technician for Accounting Affairs	4	-	4
	• Class C Technician for Electrical Maintenance	1	-	1
	• Certified Bookkeeper (Civil Service Examination)	1	-	1
	• Sports Facility Manager	-	8	8
	• Sports Center Operation Manager	-	1	1
	<b>Total</b>	<b>69</b>	<b>99</b>	<b>168</b>