



HI-YES GROUP.
海悅國際開發 create your lifestyle

2025

Sustainability Report



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Message from the Management

Since its founding, Hiyes International has always regarded the philosophy of “giving back to society what we take from it” as the soul of its corporate development. We firmly believe that a company’s value should be reflected not only in the figures of its financial statements but also in its positive impact on society. Looking back at 2025, Hiyes International not only pursued operational efficiency but also more actively expanded the depth and breadth of public welfare engagement. This year, our cumulative donations officially surpassed NT\$40 million. Through the newly funded and established Hiyes Charity Foundation, we have built a systematic and professional platform for giving back to society.

Over the past year, Hiyes International’s philanthropic efforts have extended across medical care, education, religion, and local marginalized groups. Our donation recipients include the Mennonite Christian Hospital Medical Foundation; the Taiwan Foundation for Disaster Relief; the Boyo Social Welfare Foundation; National Taiwan University Hospital; Fushou Lane Beiji Temple; the Noordhoff Craniofacial Foundation; the construction and renovation project of the College of Law at National Chengchi University; Feng Chia University; the National Culture and Arts Foundation; the Taipei City Firefighters’ Friends Association; the Taichung City Church Development Strategy Alliance Association; and the Taiwan Provincial Private Jiann Shun Nursing Center Foundation. This list represents more than just a financial investment; it is a testament to the profound emotional bond between Hiyes and this land.

Beyond financial donations, we place greater emphasis on “employee participation.” In September 2025, when Guangfu Township in Hualien County was struck by flooding, Hiyes employees demonstrated selfless courage and initiative. They spontaneously formed a volunteer team to enter the disaster area and assist affected households with cleaning their homes. These team members, dubbed “Shovel Supermen” by the residents, embodied the most heartwarming



董敬文

Chairman, Hiyes International Co., Ltd.

Create Your Lifestyle,
represents the unwavering vision of Hiyes International to make people’s dreams of their homes come true, and create the most livable and happy homes for people.

aspect of Hiyes' corporate culture. To encourage our colleagues to engage in public welfare activities, we not only treat volunteer service as official leave with pay but also provide an additional day of "public welfare leave" to ensure that the spirit of kindness continues to spread throughout the Company. In addition, we continued to hold the 5th "Blood Donation Campaign," successfully collecting 259 bags of blood. We also participated in the packaging of food boxes for the Andrew Charity Foundation to provide substantial support and sustenance to disadvantaged families.

In the environmental (E) pillar, facing the threats of global warming and extreme weather, Hiyes, as a leader in the real estate industry, has taken it upon itself to lead the green building revolution. Significant progress was made this year on the Hiyes International Building, which is currently under construction. We signed a memorandum of understanding (MOU) with the Taiwan Construction Research Institute and the Taiwan Wellness Building Association to establish Taiwan's first benchmark sustainable building, aiming to simultaneously achieve dual Platinum certifications under the LEED and WELL green building rating systems. More than just an office building, this project represents our steadfast commitment to a "healthy working environment" and "ultimate energy efficiency." At the same time, we have fully implemented modular configurations across the operations of our reception centers. We are committed to transforming temporary buildings from one-time consumables into circular assets, significantly reducing our carbon footprint.

On the corporate governance (G) front, despite the challenging operating environment in 2025, Hiyes International delivered a steady financial performance underpinned by keen market insights and robust risk management. We have strengthened the professional functions of the Board of Directors, ensuring through the operations of the Sustainable Development Committee and the Risk Management Committee that every decision balances shareholders' rights with social responsibility. Information transparency and regulatory compliance are non-negotiable baselines for us. We are dedicated to building an integrity-based framework that earns the trust of our investors.

In terms of talent cultivation, we regard our colleagues as partners in co-creating value. Hiyes offers a competitive remuneration system and comprehensive educational assistance, encouraging employees to pursue professional certifications and continuous learning. We also place great importance on the physical and mental well-being of our employees. In addition to providing regular medical and nursing consultation services, we actively promote sports and club activities. We firmly believe that only happy employees can deliver the exceptional service quality that truly satisfies our customers.

Looking ahead, Hiyes International will remain on its trajectory of profit growth while steadfastly implementing various ESG indicators. Our vision is "Create Your Lifestyle," as we strive to realize people's dreams of a perfect home. We not only strive to create the most livable homes for people, but also join hands with all our partners to co-create a sustainable and inclusive society.

Editorial Guidelines

2-2-2-5

To pursue sustainable corporate development and enhance information transparency, Hiyes International Co., Ltd. has published its 2025 Sustainability Report (the “Report”). Through this Report, we provide stakeholders with an overview of the Company’s sustainability objectives, as well as the measures implemented and achievements made in strengthening integrity and corporate governance, implementing environmental protection and occupational safety measures, and enhancing employee compensation and benefits. We look forward to the continued attention and valuable feedback of our stakeholders as we advance steadily on our journey toward sustainable corporate development.

Boundaries and Scope of the Report

The Report discloses business data from January 1, 2025 to December 31, 2025. The data covers the operating locations of Hiyes International in Taiwan (excluding subsidiaries), while the operating revenue utilizes the consolidated data.

Basis of Preparation and the Method to Verify the Information

- The Report has been prepared in accordance with the Universal Standards of the GRI Standards 2021 issued by the Global Reporting Initiative (“GRI”) and complies with the requirements of the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” for stakeholders’ reference.
- The financial data disclosed in the Report have been audited and attested by Deloitte Taiwan in accordance with International Financial Reporting Standards (IFRS). The calculation unit is in NT\$ thousands. The data on environmental protection, employees, and occupational safety are aggregated and calculated by the responsible departments, verified by department heads, and presented in the format of internationally accepted indicators. In order to improve the disclosure quality of the Report, Great International Certification Co., Ltd. was commissioned to conduct a Type 1 mid-level assurance verification based on

AA1000AS v3, confirming that the Report complies with the requirements of GRI Standards 2021 and that the assurance statement has been obtained. The statement is attached in the appendix of the Report for reference.

- The Report is the fourth one, and there is no significant change in the scope and subject boundaries, including scale, structure, ownership, and supply chain; therefore, there is no restatement.

Frequency of Issuance

This is the fourth ESG report released by Hiyes International Co., Ltd. In the future, the Company will release the Report annually. In order to improve the transparency of the information disclosed in the Report and its accessibility, the complete digital file of the Report is available for download on the official website of Hiyes.

- Release date: August 2026.
- Next release date: August 2027.

Feedback

If you have any comments or advice about the Report, please contact us.

- Hiyes International Co., Ltd., Contact: Finance Department
- Address: No. 260, Dunhua N. Road, Songshan District, Taipei City
- Tel: 02-8712-2888 Ext: 2258
- Email: esg@hiyes.tw



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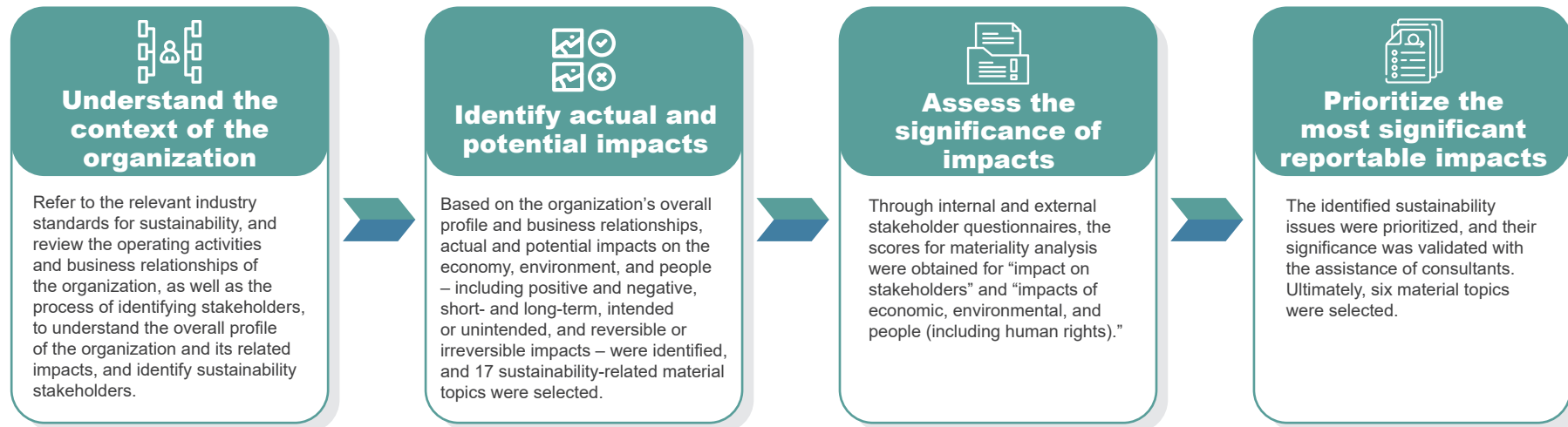
1

Process for Identifying Stakeholders and Material Topics

- 1.1 Sustainable Development Committee
- 1.2 Confirming Stakeholders
- 1.3 Communications Channels and Issues of Concern to Stakeholders
- 1.4 Material topics Identification

I. Identification of Stakeholders and Material Topics 2-29

Process for Identifying Stakeholders and Material Topics



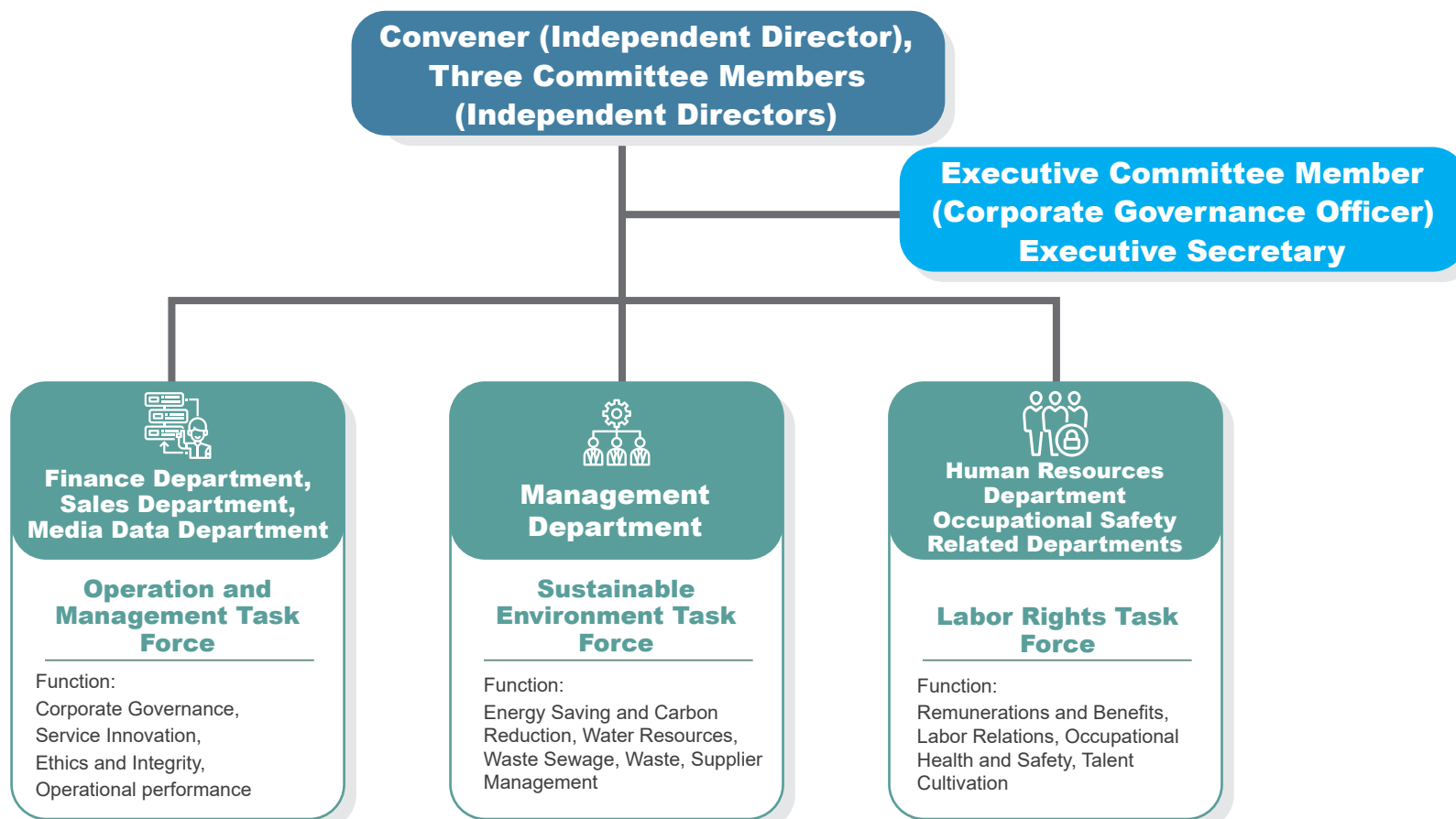
1.1 / Sustainable Development Committee 2-12–2-14

In 2024, the Board of Directors of Hiyes International Co., Ltd. (“Hiyes International”) established the Sustainable Development Committee, with four independent directors serving as co-chairs. Various functional task forces were established under the Committee, with department heads serving as the leaders of each task force. By holding meetings from time to time, the communication mechanism among departments is strengthened, and internal and external resources are mobilized for project planning and management. Through continuous improvement, the principles of sustainable corporate development are achieved, and the results will be presented to the Board of Directors in the following year. Meanwhile, the Company also released the “Sustainable Development Best-Practice Principles” to the public and used them as a framework for implementing corporate sustainability to adapt to the international trend of balancing the environment, people (including human rights), and corporate governance development. The Company also shoulders the responsibilities of a corporate citizen, enhancing contributions to the national economy, improving the quality of life for employees, communities, and society, and promoting competitive advantages centered on corporate responsibility. In order to fulfill our corporate social responsibility, we will respect social ethics and pay attention to the rights and interests of all stakeholders. While pursuing sustainable management and profits, we will emphasize environmental, social (including human rights), and corporate governance factors, incorporating them into our corporate management and operations to fully demonstrate the Company's contributions to social responsibility.



Sustainable
Development
Best-Practice
Principles of
Hiyes International

Organization Chart of the ESG Sustainability Committee



1.2 / Confirming Stakeholders 2-29

By maintaining close and smooth communications with stakeholders, Hiyes International obtains valuable suggestions and advice from various sectors of society and makes timely responses and adjustments. The Company adopts an open and diverse attitude to listen to opinions from all parties, to understand the actual needs and expectations of stakeholders, with continuous improvements, to meet the corporate philosophy of sustainable operation. Hiyes International identifies stakeholders based on the five principles of stakeholder engagement (responsibility, influence, tension, diverse perspectives, and dependency) and refers to industry practices, and thereby understands the material economic (corporate governance), environmental, and people (including human rights) issues of concern to each stakeholder. After identification by all ESG Task Force members, stakeholders are categorized into four groups based on importance: shareholders, customers, employees and non-profit organizations.

1.3 / Communications Channels and Issues of Concern to Stakeholders

As Hiyes International Development's key stakeholders represent different stakeholder groups, their concerns regarding the Company also vary. All departments actively engage with stakeholders through a variety of communication channels to maintain constructive interactions and ensure that stakeholders are kept informed of the Company's operations in a timely manner. At the same time, the Company seeks to understand stakeholders' expectations and concerns and responds to them promptly. The Company reports its communication with key stakeholders to the Board of Directors on an annual basis.

All departments of Hiyes International Development collect issues of concern raised by the key stakeholders during routine business dealings. The opinions are aggregated by the Sustainability Promotion Committee. Meanwhile, the 2021 edition of the GRI Standards and the ESG reports of peers are referred to for inducing the sustainability issues that cover the aspects of economy, environment, and people (including human rights), ensuring that the sustainability information disclosed by Hiyes International Development achieves the completeness and diversity required by the GRI Standards.

Identify key stakeholders



Key Stakeholders	Importance to the Company	Topic of Concern	Channels/Frequency of Communication
 Shareholders	Investors provide the company with a source of funds. Hiyes International Development continues to give back to investors with stable operating results, increase investor support, stabilize funds and create investment value.	• Ethical Management • Operational Performance • Corporate Governance • Risk Management • Customer Service • Compliance with Laws and Regulations	• Contact Information: spokesman1@hiyes.tw (02)8712-2888#2268 Mr. Huang, Finance Department • Shareholder Service Agency: Department of Shareholder Service Agency, • Capital Securities Corp. (02)27023999 • Regular • Shareholders' meeting (annual) • Investor conference (annual) • Annual report and financial report (annual/quarterly) • Revenue announcement (monthly) • Official website • Market Observation Posting System
 Customers	Customers are the sources of revenue for Hiyes International. We listen to customers' needs, catch the industrial trends, and provide quality construction projects to improve customer satisfaction.	• Operational Performance • Customer Service • Information Security Protection • Ethics and Integrity • Compliance with Laws and Regulations	• Contact: service@hiyes.tw • 0800-520-666 Ms. Chen, Customer Service Department • Tel of each project site • From time to time • Official website/social community sites (LINE and Facebook)
 Employees	Employees are the most important partners for Hiyes International to develop sustainable development. In addition to protecting employees' work rights and interests and providing market-competitive salary and benefit systems, we also respect and care for employees to attract outstanding talents to join us and enable them to exert their talents.	• Remunerations and Benefits • Securing and Respecting Human Rights • Employee Development • Legal and Fair Evaluation • Safe and Hygienic Environment • Sustainable Development of the Company • Compliance with Laws and Regulations	• Contact: hr@hiyes.tw (02)8712-2888#7671 Ms. Chen, Human Resources Department • Regular • Performance appraisal (every year) • From time to time • Email for internal complaint • Education and training • Intranet • Employee travel • Employee gathering
 Non-governmental organizations	As a good corporate citizen, Hiyes International Development shall fulfill its social responsibilities and maintain good relationships with non-governmental organizations.	• Ethical Management • Risk Management • Compliance with Laws and Regulations • Operating Performance	• Contact Information: esg@hiyes.tw (02)8712-2888#2258 Mr. Chiu, Finance Department • Charity donation activities (from time to time) • Internship courses (every year)

1.4 / Material topics Identification 3-1, 3-2

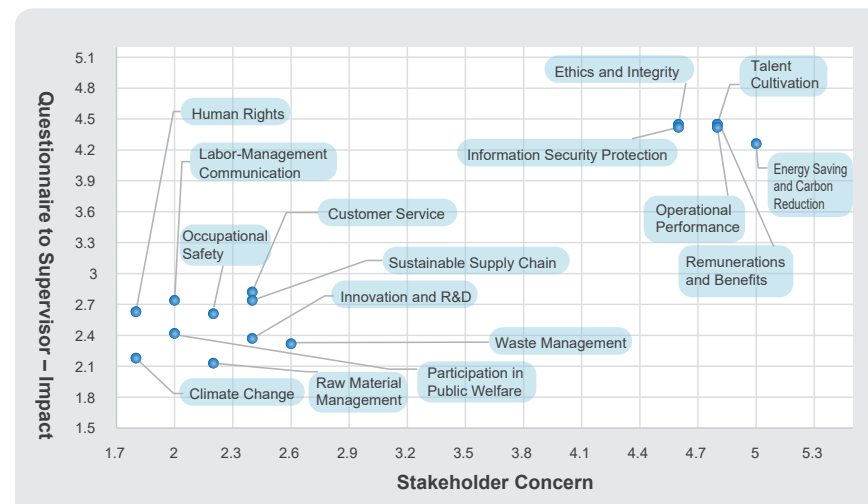
Process of identifying material topics



Sustainability Issues

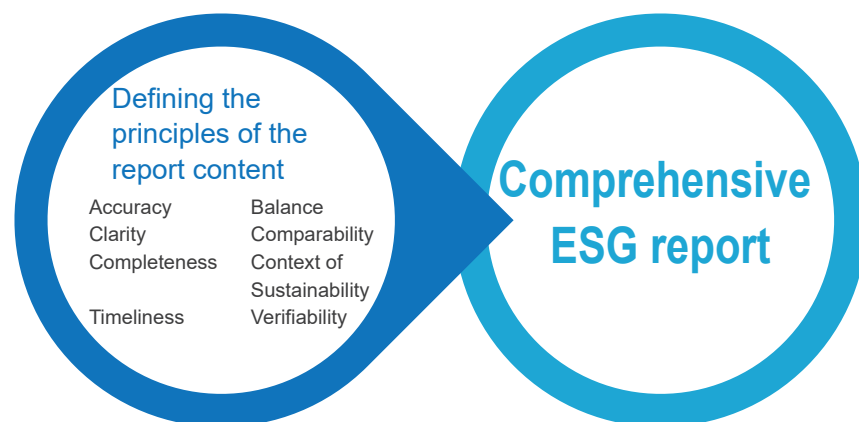


The Sustainability Promotion Committee of Hiyes International Development identified X sustainability issues and distributed online questionnaires to key stakeholders. A total of 38 valid responses were collected, including six from shareholders, 19 from employees, 11 from customers, and two from non-governmental organizations, to assess stakeholders' level of concern regarding each sustainability issue. In addition, online questionnaires were distributed to five Company executives to evaluate the degree of impact of each sustainability issue on the Company. The two sets of results were then consolidated to develop a materiality matrix. Following discussion by the Sustainability Promotion Committee, the top two sustainability issues in each of the three dimensions – environment, people (including human rights), and the economy – were selected as this year's material topics. Accordingly, the six material topics identified as disclosure priorities for Hiyes International Development are energy saving and carbon reduction, ethics and integrity, operational performance, talent development, compensation and benefits, and information security. This Report describes the management approach and related disclosures for each material topic. In addition, to provide a balanced presentation of sustainability information, the Report includes supplementary disclosures on the Company's achievements in public welfare initiatives.

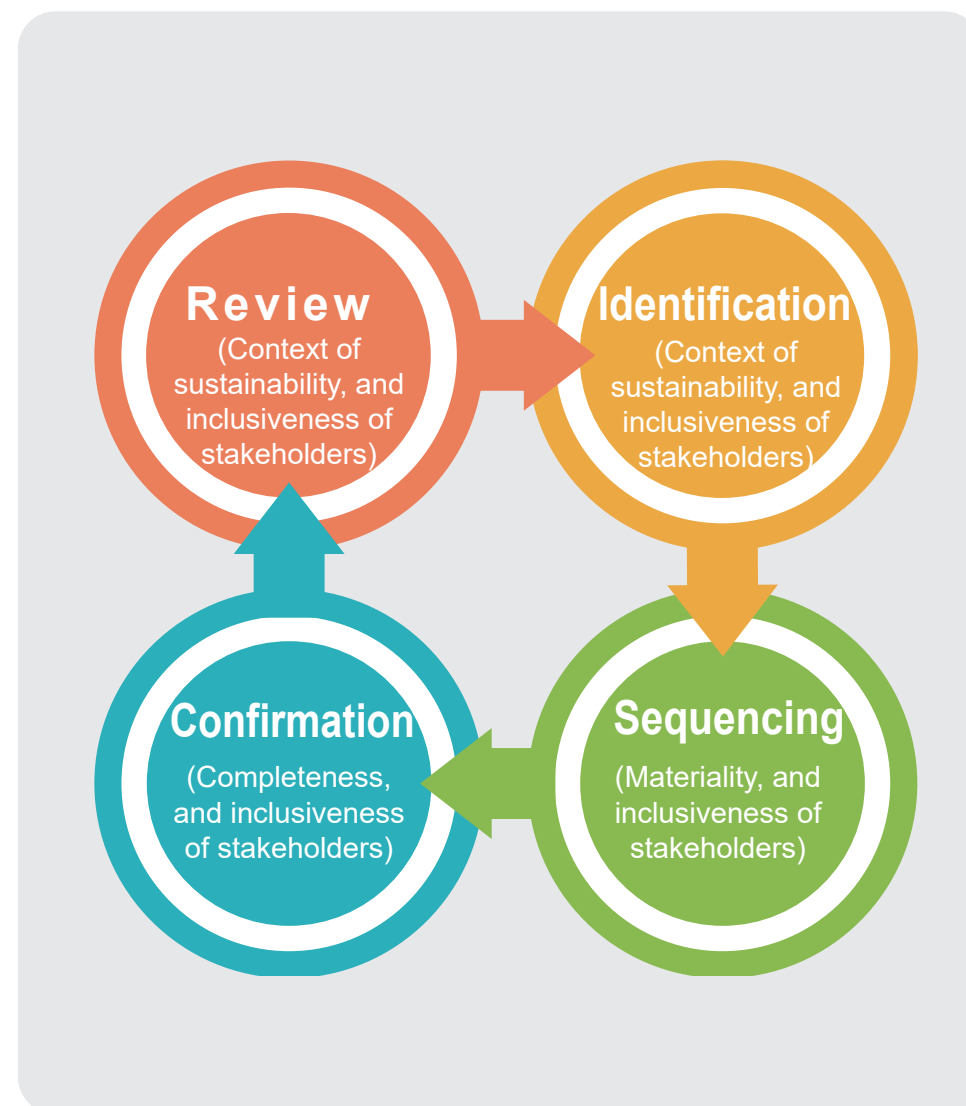


Sequencing	Material Topics for 2024	Material Topics for 2025	Comparison
1	Operational Performance	Remunerations and Benefits	↑1
2	Remunerations and Benefits	Talent Cultivation	↑1
3	Talent Cultivation	Energy Saving and Carbon Reduction	↑1
4	Energy Saving and Carbon Reduction	Operational Performance	↓3
5	Ethics and Integrity	Ethics and Integrity	-
6	Information Security Protection	Information Security Protection	-

Principles of Report Preparation



Hiyes International adheres to the GRI Standards for preparing its ESG report, guided by eight principles for defining the report's content. These principles include: inclusiveness of stakeholders, with four key stakeholders identified provisionally; accuracy, ensuring the information in the report is sufficiently detailed for stakeholders to assess the Company's ESG performance; context of sustainability, which discloses how Hiyes International takes measures to improve or mitigate the impacts of economic, environmental, and social (including human rights) developments in the local and surrounding areas; completeness, covering the material topics within the report and defining the internal and external boundaries to adequately reflect Hiyes International's significant impact on the economy, environment, and people (including human rights); balance, presenting both positive and negative performance to allow all parties to reasonably assess Hiyes International's overall performance; clarity, ensuring the information is presented in a straightforward manner for stakeholders to easily understand and access; comparability, collecting and disclosing relevant information according to internationally accepted standards, and presenting it in a way that enables stakeholders to analyze the Company's long-term performance; verifiability, ensuring the information collected, aggregated, and disclosed can be reviewed, establishing its quality and materiality; and timeliness, providing important operational information promptly, so stakeholders can quickly grasp the Company's status and enhance transparency.



Aspect	Material Topics	Significance to the Company and Positive or Negative Impacts	Internal Boundary Company	External Boundary				Corresponding GRI Standards	The Report Discloses
				Shareholders	Customers	Employees	Non-profit organizations		
Aspect of governance	Operational Performance	- The pursuit of maximum profit is a goal that Hiyes Company continuously strives to achieve. In addition to enhancing the confidence of investors, employees, supply partners, and customers in us, it also creates a path of mutual benefit and prosperity toward sustainable operations. - Positive	•	•	•	•		GRI 201: Economic Performance: 2016 (201-1 to 201-3)	3.4 Operational Performance 4.3 Climate Change 5.2.1 Remunerations and Benefits
Aspect of governance	Ethics and Integrity	- Ethics and integrity are Hiyes's operation philosophy and the cornerstone of investors, manufacturers and customers' trust in the Company. - Positive	•	•	•	•	•	Customized topics	3.1.4 Ethics and Integrity
Aspect of environment	Energy Saving and Carbon Reduction	- The comprehensive energy management and climate change strategies, as well as waste reduction and utilization as resources, reduces the Company's operating costs and risks. - Negative	•	•	•	•		- GRI 305 Emissions 2016 (305-1, 305-2, 305-3, 305-4, 305-5) - GRI 302: Energy 2016 (302-1, 302-3)	4.1 Energy Management 4.2 Carbon Emissions
Aspect of people (including human rights)	Talent Cultivation	- Improving the professional capabilities of employees and cultivating professional talents enhances the Company's external competitiveness. The Company provides diverse education and training programs based on job roles to enhance employees' job functions and enthusiasm for learning. - Positive	•			•		404 Training and Education: 2016 (404-1, 3)	5.2 Suitable Persons for Suitable Jobs
Aspect of people (including human rights)	Remunerations and Benefits	- Competitive remuneration and benefits are provided to attract and retain outstanding talent. To reward employees for their efforts and contributions to the Company, the Company's overall operations are fully linked to the employees' personal performance, to increase employees' sense of belonging. - Positive	•			•		GRI 401 Labor-Employer Relations: 2016 (401-1~3)	5.2 Suitable Persons for Suitable Jobs
Aspect of people (including human rights)	Information Security Protection	- Once data are stolen, damaged, or lost, it will be a huge loss for individuals and enterprises, a major potential concern for information security. Therefore, we shall be prudent in various data processing. - Positive	•	•	•	•		Customized topics	3.6 – Information security protection



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2

About Hiyes International Development

- 2.1 Company Profile
- 2.2 Operation Philosophy
- 2.3 Honors of Award and Management System
- 2.4 Participation in External Organizations

II. About Hiyes International Development

2-1.2-6

2.1/ Company Profile

Hiyes International's principal business activities include real estate sales agency and brokerage services. With expertise and enthusiasm in all aspects, we provide developers with advice on land planning, architectural design, floor planning, public spaces, gardens and

landscapes, arts and styles, among other things. Whether it is a premier residence or decent homes, the Company serves customers and clients with a passionate and professional corporate culture and promotes projects with innovative and meticulous ideas to satisfy the needs of homebuyers. Therefore, the Company has ranked first among the top ten real estate marketing agencies in Taiwan for twelve consecutive years due to its sales performance, and it serves as the endorser for exquisite real estate. In addition to the core marketing agency business, the Company is also engaged in land development, investment, and construction, and claims to be a professional leader in sustainable construction.

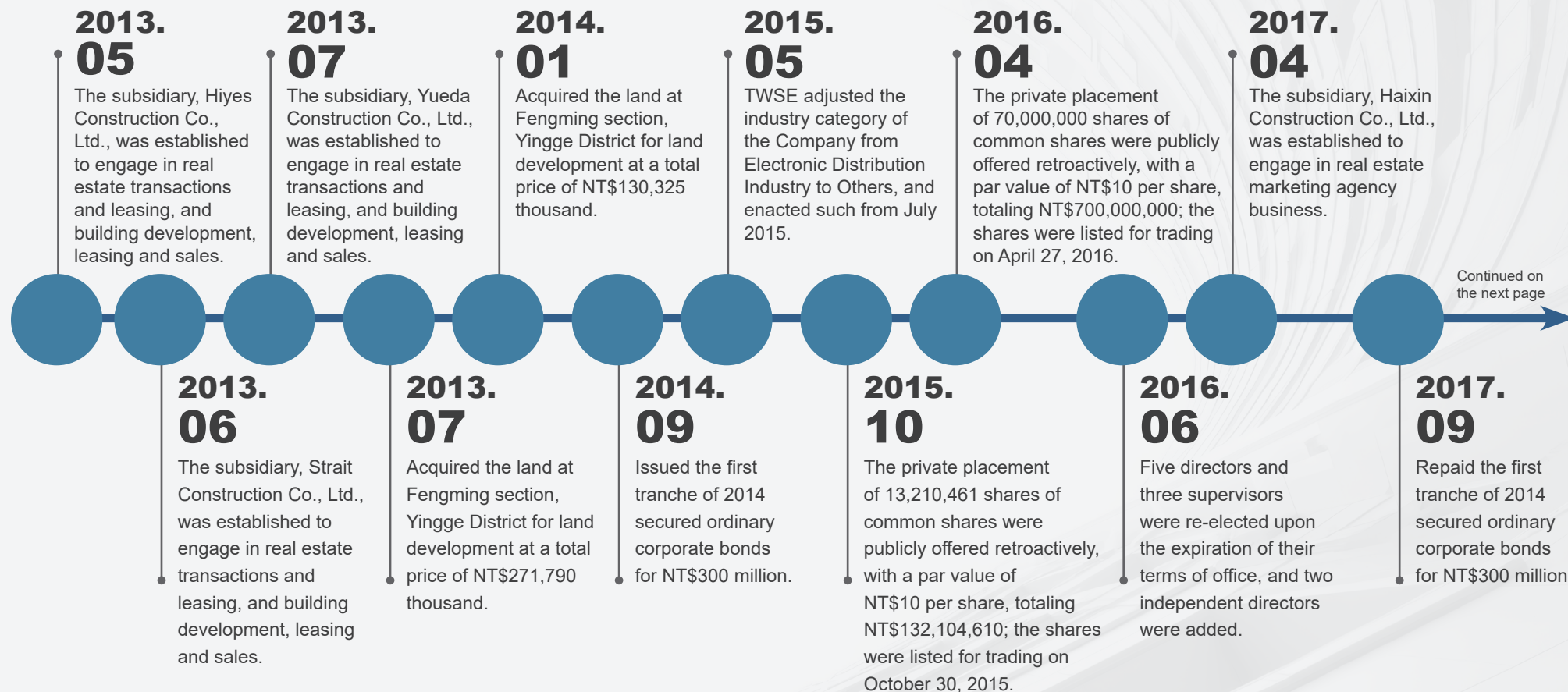


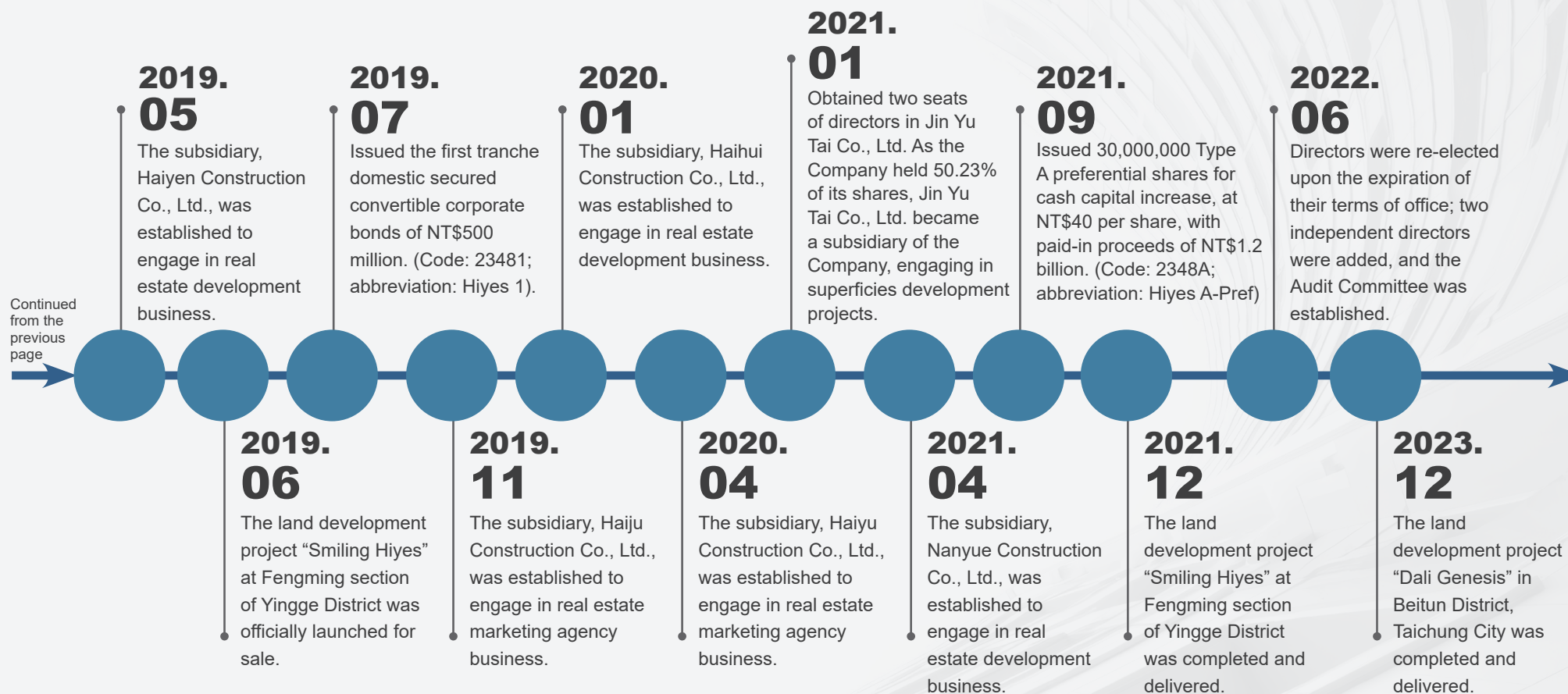
Please refer to the Company's official website for details of the real estate projects marketed by the Company.

Company Name	Hiyes International Co., Ltd.
Headquarters Location	7F, No. 260, Dunhua N. Road, Songshan District, Taipei City
Capital (Unit: NT\$ thousand)	1818989
Revenue in 2025 (Unit: NT\$ thousand)	7353113
Number of Employees	186 employees
Operation Sites	7F, No. 260, Dunhua N. Road, Songshan District, Taipei City
Main Products/Services	Real estate marketing agency and development

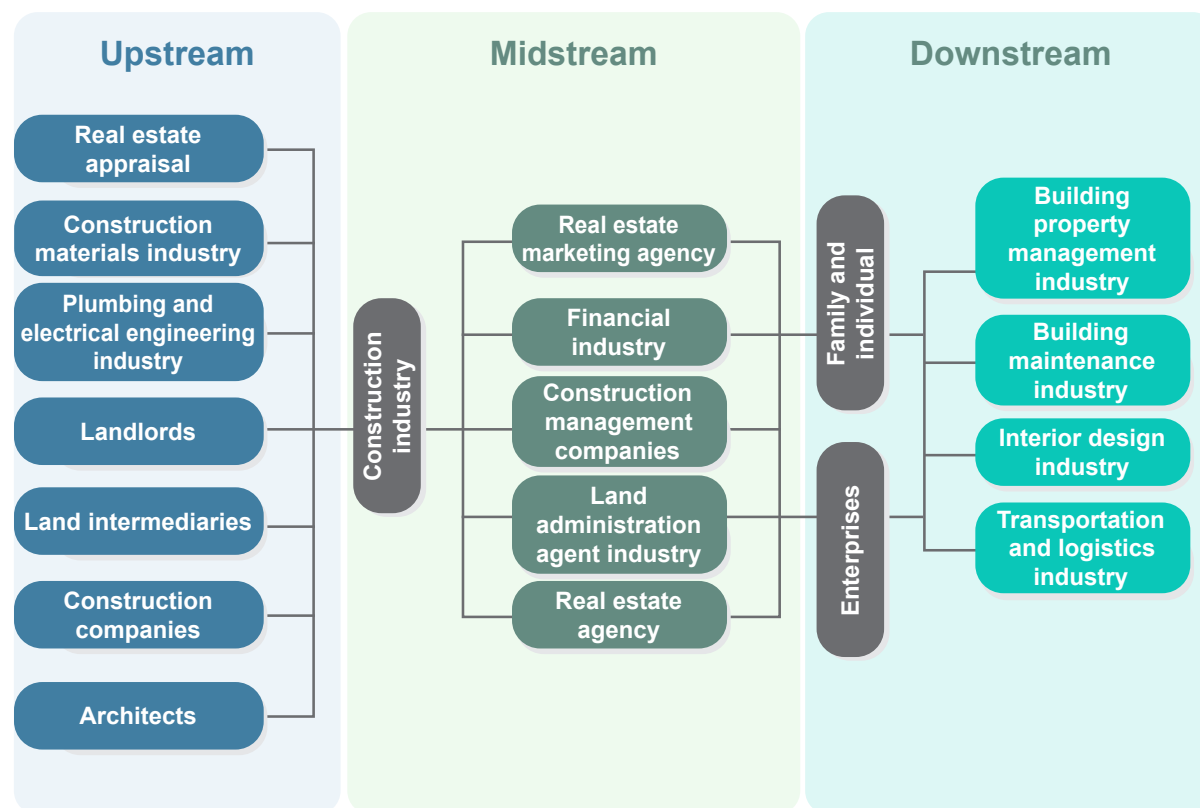
Note: Statistics are up to the end of 2025.

Company History





Hiyes International Co., Ltd. operates within the real estate marketing agency industry, positioned in the midstream of the real estate construction and development sector. It is related to many real estate-related industries, including construction, civil engineering, architectural design, construction materials, plumbing and electrical configuration, financing, appraisal and land administration agency services, and interior decoration, among others. This creates an upstream and downstream relationship within the real estate industry chain. The correlations among the upstream, midstream, and downstream sectors of the industry, as well as the correlations with the real estate construction and development industry, are shown in the following figure:



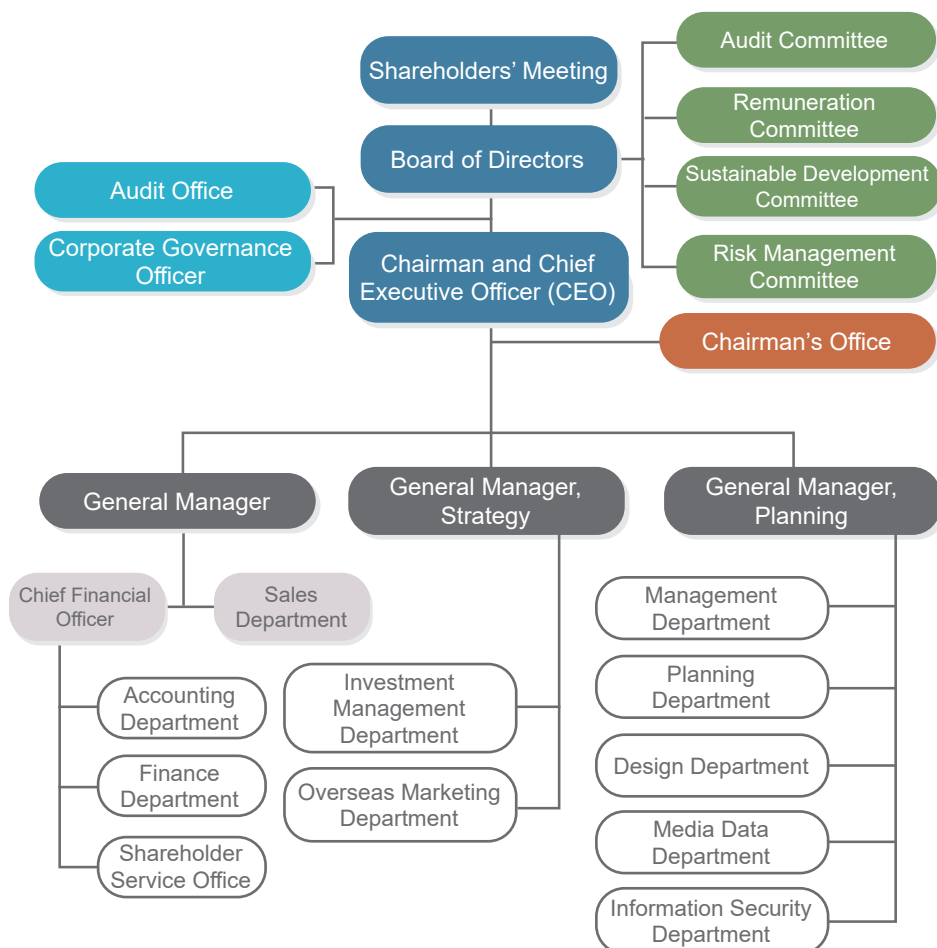
The main raw materials for the upstream segment of the real estate construction and development industry are land and construction materials. Other than through private sales or joint construction, the supply of land may come from auctions of state-owned non-public lands that are disposed of, and lands in old communities are redeveloped through urban renewal procedures. As for construction materials, some, such as sand, gravel, and steel, are subject to imbalances between demand and supply due to limited resources or insufficient production output. While alternative construction materials are being used due to technological advances, the industry as a whole still greatly depends on traditional construction materials.

The midstream mainly consists of the construction industry, to which the construction companies belong, the real estate marketing agency industry responsible for marketing and sales, and the real estate intermediary industry. New construction projects developed by construction companies are mostly commissioned to real estate marketing agencies for sales, while second-hand houses or unsold properties from construction companies are entrusted to intermediaries for sale. There is also a supporting system that includes land administration agents, construction management companies, and financial institutions to assist in sales. The targets for downstream sales are individuals or companies in need of buying houses.

Generally speaking, construction companies launch plans to build real estate products, carry out product planning and packaging through real estate marketing agencies, and then sell the products to consumers. In the entire system, real estate marketing agencies act as a bridge for communication and coordination between construction companies and consumers in the real estate industry.

To avoid risks, reduce transaction costs and obtain higher profits, construction companies need to further understand consumer needs through real estate marketing agencies fully understanding market information, to design real estate products better aligning to customer preferences. The Company is a real estate marketing agency at the midstream of the real estate construction and development, so it is extremely important to play the role of the coordinator as an intermediary.

Organizational Structure



2.2 / Operation Philosophy

Vision



The Company is engaged in a real estate marketing agency business. Based on ethics, we provide clients and related industries with comprehensive and professional services and advice, and seek to provide high-quality residential products to consumers.

Mission

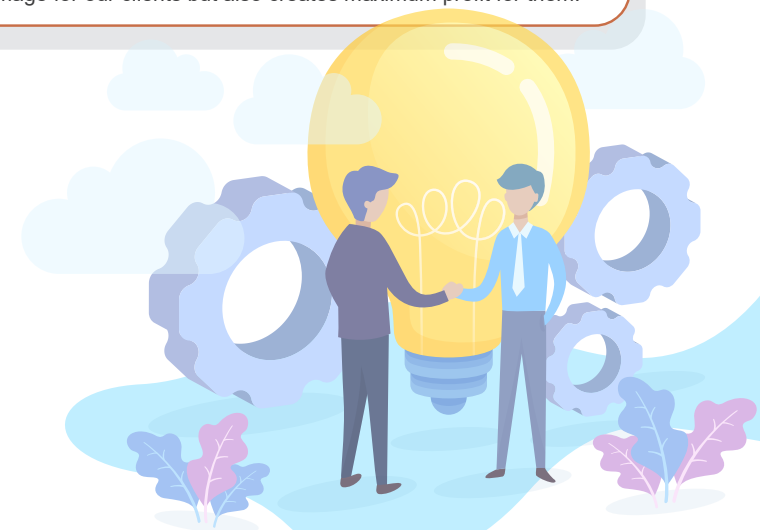


Good product positioning requires good marketing planning to win the recognition of the market and consumers. When executing projects, the Company assigns the committee chair as the leader, and combines with several project managers. From the design style and space layout of the reception hall, presentation of the engineering hall, advertising appeal, marketing channel control and integration of on-site sales frontlines, every detail is required to be perfect, to present the most perfect sales process and the most satisfactory service to customers, and thereby successfully shaping the best image of the clients and the project.

Value



Correct product positioning and planning are the critical factors for the success of a project. What the Company is best at, and superior to its peers, is product planning. Whether it is product positioning, floor space function, public space, or even building facades, we fully participate, constantly refining and collaborating with clients and architects to design products that impress customers and achieve high consumer satisfaction, which will be reflected in sales. This approach not only establishes the brand and corporate image for our clients but also creates maximum profit for them.



2.3/ Honors of Award and Management System

Hiyes International Development and Yueda Construction's sold-out project "Smiling Hiyes 2" was awarded the first "engineering carbon footprint reduction assessment certification - yellow diamond level" in the nation by the Taiwan Construction Research Institute on the 30th. The project achieved a 23% carbon reduction rate, with a total reduction equivalent to the carbon sequestration of approximately five Da'an Forest Parks.

In this instance, Hiyes' self-built project "Smiling Hiyes 2" collaborated with the Taiwan Construction Research Institute to adopt a "carbon reduction evaluation and certification system." This system – established by the institute based on international standards and tailored to local industry characteristics – provides the building project with scientific and objective procedural regulations. Through multiple pathways – including design stage optimization, the strict selection of construction materials, and advanced construction methods – the project ultimately achieved a carbon emission reduction of up to 23%.

With the European Union's 2026 carbon border tax launch and the legislation of Taiwan's 2050 net-zero policy, Wang, Chun-Chieh believes that "carbon reduction" is no longer optional. As a major source of carbon emissions, the construction industry must proactively pursue transformation. Consequently, Hiyes International has taken the lead in adopting the "engineering carbon footprint reduction assessment certification" from the Taiwan Construction Research Institute.

"Smiling Hiyes 2" was the first construction project to have obtained the engineering carbon reduction yellow diamond certification, which not only fulfilled Hiyes' corporate declaration on carbon reduction but also marked a significant milestone for carbon reduction in the Taiwan construction industry.



2.4/ Participation in External Organizations

2-28

In addition to improving its own operational competitiveness, Hiyes International Co., Ltd. also actively communicates with stakeholders from every dimension of society. By participating in industry-related associations, it has positive interactions with association members and understands the latest development trends in the industry.

The external associations participated in 2025 are as follows:

- Taipei Real Estate Brokers Association/Member
- The Real Estate Development Association of Taipei/ Member
- The Real Estate Development Association of Kaohsiung/ Member
- Taiwan Listed Companies Association/ Member
- Taiwan Society for Circular Economy/ Member
- Taipei Real Estate Marketing Agency Brokerage Association / Member





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3

Ethical Governance



- 3.1 Governance Practices
- 3.2 Risk Management
- 3.3 Legal Compliance
- 3.4 Operational Performance
- 3.5 Customer Relationship
- 3.6 Information Security Protection



III. Ethical Governance

A comprehensive corporate governance framework, which includes a sound Board of Directors, a rigorous internal control system, and stable financial controls, not only helps to reduce the Company's operating risks but also enhances the Company's competitiveness and creates brand value. The Company builds a corporate culture of ethics and responsibility while abiding by various laws and regulations to implement ethical management and maintain a well-functioning corporate governance structure that ensures the sound development of the Company's operations and protects the rights and interests of investors and other stakeholders.

In order to establish an effective corporate governance structure and protect the legitimate rights and interests of shareholders and other stakeholders, the Board of Directors of Hiyes International has adopted the "Ethical Corporate Management Best-Practice Principles" and the "Corporate Governance Best-Practice Principles," and strengthens the management and supervision functions of the Board of Directors based on a fair, just and open director election process, with the establishment of independent directors and other measures. In addition, Hiyes International also insists on the principles of accurate, timely and fair disclosure, and has established a comprehensive information disclosure system to provide various information related to operations, finance, Board of Directors and shareholders' meetings on the Company's website and Market Observation Post System reporting system to ensure that shareholders can obtain the latest information related to the Company.

Hiyes International combines its ethical management policy, employee performance appraisal system, and human resources policies, and clearly stipulates employee confidentiality agreements in the "Employment Contract." Employees shall be under an absolute obligation of confidentiality regarding the Company's business operations and documents, and shall not disclose such information unless required by law or otherwise approved by the Company. In addition, the education and training courses for new employees clearly specify the prohibition of accepting gifts from suppliers related to the Group, in order to establish a corporate culture of ethics and integrity.



Corporate
Governance Best-
Practice Principles



Ethical Corporate
Management Best-
Practice Principles

3.1 / Governance Practices

The shareholders' meeting is composed of all shareholders. It makes decisions on material company matters and regularly listens to reports from the Board of Directors. It is the Company's highest decision-making body. The Board of Directors is the highest governance body. All board members fulfill their duties of good stewardship, formulate the Company's operating policies, review financial performance, and ensure that the Company's operations comply with various laws and regulations. In order to complement the corporate governance operations and strengthen the Company's competitiveness, the Board of Directors has set up the Audit Committee and the Remuneration Committee to improve the operation of the Board of Directors. There is also an independent audit office under the Board of Directors, which regularly performs audits and reports the audit results to the Audit Committee and the Board of Directors.

Hiyes International emphasizes corporate governance, pursues sustainable growth and ethical management, continuously strengthens its corporate governance structure, insists on information transparency, with effective internal control systems, to protect the rights and interests of stakeholders. Hiyes International follows the Regulations Governing Establishment of Internal Control Systems by Public Companies, while considering the Company's overall operating activities, to design and fully implement the internal control system, which is reviewed at any time to respond to changes in the internal and external environment, so that the design and implementation of the internal control system are ensured to be continuously effective; through a comprehensive management mechanism, the operational performance is improved to achieve the goal of sustainable operation.

In order to strengthen the Company's support for directors in performing their duties and to improve the effectiveness of the Board of Directors, the Board of Directors resolved in November 2021 to appoint the chief financial officer as the corporate governance officer, responsible for assisting directors in performing their duties, providing required information and arranging continuing education, handling matters related to board meetings and shareholders' meetings in accordance with the law, and assisting the Company in complying with relevant resolutions of the Board of Directors and shareholders' meetings as well as maintaining investor relations. In the future, the Company will also strive to improve the overall effectiveness of corporate governance and strengthen the trust of stakeholders in Hiyes International.

Results of Corporate Governance Management Implementation in 2025

- 18 hours of professional courses related to corporate governance as the continuing education.
- Advanced registration of the date of the shareholders' meeting in accordance with the law, preparation of the meeting notice, meeting manual, and meeting minutes within the statutory period, and the change registration in case of amendments to the Articles of Incorporation or re-election of directors.
- Preparation of the board meeting agenda, and notification to directors seven days in advance, convening meetings and providing meeting materials, and completing the minutes of the board meeting within twenty days after the meeting.
- Responsible for releasing material information regarding the Board of Directors and shareholders' meeting resolutions, and ensuring the legality and accuracy of the content to provide equal trading information for investors.
- Providing independent directors and general directors with information on continuing education and assisting in completing directors' continuing education.
- Regular communications between the independent directors with attesting CPAs to understand the Company's finance and operations.
- Assessment and purchase of appropriate liability insurance for directors and officers.

Meanwhile, the Company's financial statements are regularly audited and attested by accounting firms. All information disclosures required by laws and regulations are completed correctly in a timely manner. The personnel accountable are responsible for the external disclosure of company information. Meanwhile, the spokesperson system is established to ensure that all material information can be disclosed in a timely and fair manner for shareholders and stakeholders to refer to the information related to the Company's finance and operations.

Looking ahead, strengthening the operation of the Board of Directors, improving information transparency, and gradually integrating sustainable governance strategies into the corporate governance structure are the goals that Hiyes International continuously strives to achieve.

3.1.1 Board of Directors

The highest governance body of Hiyes International is the Board of Directors. The Board of Directors is primarily responsible for defining the Company's strategy, supervising management, ensuring accountability to the Company and its shareholders, and overseeing various operations and arrangements related to the corporate governance system. It also ensures that the Board of Directors exercises its powers in accordance with laws, the Articles of Incorporation, and resolutions of the shareholders' meeting to protect the rights and interests of stakeholders and create maximum benefits for shareholders.

The Board of Directors is organized based on the Company's business development scale and the shareholdings of major shareholders, while considering practical operational needs. A total of 13 directors are appointed, including four independent directors. The proportion of directors with employee status is 38%, the proportion of independent directors is 30%, and the proportion of female directors is 23%, which is less than one-third. Priority will be given to female candidates in future director nomination processes, and the Company will actively seek out female professionals with industry experience to join the board. The terms of office for all independent directors comply with applicable laws and regulations. When nominating directors, the principle is appointing people on their merits while fully taking the diversity of board members into account. Except that directors concurrently serving as the Company's managerial officers shall not exceed one-third of the board seats, the appropriate diversity guidelines based on the Company's operations, operating model, and development needs are also formulated. Factors considered include basic conditions and values (gender, age, nationality, and culture), professional knowledge and skills, and industry experience, etc., so that Hiyes International is continuously led toward sustainable operations and exerts the corporate governance functions. The Board of Directors convenes at least once a quarter, with a total of 10 board meetings in 2025. Each director possesses the professional knowledge, skills, and competencies required to perform their duties and provides advice and consultation on areas such as operational strategies, financial planning, and professional and technological development. When the Board of Directors discusses issues such as remuneration to employees, directors, and supervisors, and year-end bonuses, relevant directors with a stake recuse themselves from participating in the discussion and resolution. In order to reduce the risk of directors causing significant damage to the Company and shareholders due to errors or negligence, Hiyes International has purchased liability insurance for directors so that directors can provide their professional opinions to guide the Company's operating direction without concern. For the main education background, industrial experience, and concurrent positions of Hiyes International's directors, please refer to the Company's annual report.

In order to implement the corporate governance and enhance the functions of the Board of Directors, Hiyes International has established the performance goals to strengthen the efficiency of the Board of Directors' operations. The regulations governing the Board of Directors' performance evaluation are formulated. Regarding the initial implementation, an internal performance evaluation for the Board of Directors is conducted annually at the end of each year, and the overall Board of Directors' operations and the performance of individual directors are subject to the performance evaluation. The self-evaluation of performance within the Board of Directors is conducted by the chairman through questionnaires referencing relevant information, while the self-evaluations of individual directors' performance are conducted by each director using self-evaluation questionnaires.

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
Performed once a year	January 1, 2025 – December 31, 2025	(1) Performance evaluation of the board and individual board members: (2) Performance evaluation of functional committees and individual committee members	The self-evaluations within the Board of Directors and of directors are conducted through internal questionnaires	(1) Performance evaluation of the Board of Directors: Participation in the operation of the company; improvement of the quality of the Board of Directors' decision-making; composition and structure of the Board of Directors; election and continuing education of the directors; and internal control. (2) Performance evaluation of individual board members: Alignment of the goals and missions of the company; awareness of the duties of a director; participation in the operation of the company; management of internal relationships and communication; the director's professionalism and continuing education; and internal control. (3) Performance evaluation of individual board members: Participation in the operation of the company; awareness of the duties of the functional committee; improvement in the quality of decisions made by the functional committee; composition of the functional committee and election of its members; and internal control.

The average scores of performance self-evaluation of the entire Board of Directors of Hiyes International is 97.7 points (out of 100 points), the average score of the performance self-evaluation of individual directors is 99.63 points (out of 100 points), and the average scores of performance self-evaluation of functional committees is 100 points (out of 100 points). The evaluation results were positive, clearly demonstrating the achievements of the Company's efforts to enhance the effectiveness of the Board of Directors and functional committees.

The directors' attendance rate of Hiyes International at the board meetings in 2025 is as follows:

Job Title	Name	Actual Attendance	Attendances by Proxy	Actual Attendance Rate
Director	Fuyue Investment Co., Ltd.	8	2	80%
		3	4	30%
		7	3	70%
		9	1	90%
		10	0	100%
Director	Rendian Investment Co., Ltd.	9	1	90%
Director	Yanwen Asset Management Consultants Co., Ltd.	8	2	80%
Director	Wan Century World Co., Ltd.	10	0	100%
Director	Chiang, Ru-Rong	10	0	100%
Independent Director	Huang, Chih-Dian	10	0	100%
Independent Director	Chen, Wen-Tsung	10	0	100%
Independent Director	Ma, Chia-Ying	10	0	100%
Independent Director	Li, Hsin-Hsin	10	0	100%



Director Training and Development

Job Title	Name	Organized by	Course Title	Training Hours	Total Training Hours for the Current Year
Director	Fuyue Investment Co., Ltd.	Taiwan Corporate Governance Association	Sustainability, Risk, and Cybersecurity in the AI Era	3	6.0
		Taiwan Corporate Governance Association	Smart Transformation of Internal Control and Internal Audit in the AI Era	3	
Director	Rendian Investment Co., Ltd.	Taiwan Corporate Governance Association	Smart Transformation of Internal Control and Internal Audit in the AI Era	3	12.0
		Taiwan Corporate Governance Association	Sustainability, Risk, and Cybersecurity in the AI Era	3	
		Accounting Research and Development Foundation	Analysis of the Practical Application of Sustainability Policies and Disclosure Standards	6	
Director	Yanwen Asset Management Consultants Co., Ltd.	Taiwan Corporate Governance Association	How to Conduct Successful Investment and M&A Negotiations: Case Studies	3	6.0
		Taiwan Corporate Governance Association	Managing Nature- and Climate-Related Risks to Build Sustainable Business Models	3	
Director	Wan Century World Co., Ltd.	Taiwan Corporate Governance Association	Smart Transformation of Internal Control and Internal Audit in the AI Era	3	33.0
		Taiwan Corporate Governance Association	Sustainability, Risk, and Cybersecurity in the AI Era	3	
		National Federation of CPA Associations	12/9 (Taipei) Application of Sustainability Strategies: Risk Assessment and Financial Impact (IFRS S2)	6	
		National Federation of CPA Associations	12/5 (Taipei) The Starting Point of Sustainability Data: GHG Inventory and Data Quality	6	
		National Federation of CPA Associations	12/2 (Taipei) Analysis of the Latest Regulations and Practical Cases of the Anti-Money Laundering Act	3	
		Accounting Research and Development Foundation	2025 ESG Summit	6	
		National Federation of CPA Associations	7/25 (Taipei) Materiality Considerations in Sustainability Information Disclosure	3	
		National Federation of CPA Associations	7/24 (Taipei) Sustainability Report Assurance Institution Regulations and Application Practices	3	

Job Title	Name	Organized by	Course Title	Training Hours	Total Training Hours for the Current Year
Director	Chiang, Ru-Rong	Taiwan Corporate Governance Association	Smart Transformation of Internal Control and Internal Audit in the AI Era	3	6.0
		Taiwan Corporate Governance Association	Sustainability, Risk, and Cybersecurity in the AI Era	3	
Independent Director	Huang, Chih-Dian	Taiwan Corporate Governance Association	Sustainability, Risk, and Cybersecurity in the AI Era	3	6.0
		Taiwan Corporate Governance Association	Smart Transformation of Internal Control and Internal Audit in the AI Era	3	
Independent Director	Chen, Wen-Tsung	Taiwan Corporate Governance Association	Sustainability, Risk, and Cybersecurity in the AI Era	3	6.0
		Taiwan Corporate Governance Association	Smart Transformation of Internal Control and Internal Audit in the AI Era	3	
Independent Director	Ma, Chia-Ying	Securities and Futures Institute	2025 Insider Equity Transaction Legal Compliance Promotion and Briefing Session	3	9.0
		Taiwan Institute of Directors	2025: The Defining Trends of ESG, CSR, and Sustainable Governance	3	
		Taiwan Institute of Directors	Introduction to US Tariffs and Advance Pricing Agreements (APA)	3	
Independent Director	Li, Hsin-Hsin	Taiwan Investor Relations Institute	Training Courses for Directors, Supervisors (Including Independent Supervisors), and Corporate Governance Officers	3	6.0
		Chinese Association of Corporate Operation and Sustainability	Practical Avoidance and Handling of Labor Dispute Litigation	3	

3.1.2 Functional Committees

To enhance its supervisory and management functions, the Board of Directors has established an Audit Committee and a Remuneration Committee. Except for those required by laws and regulations to exercise their powers independently, these functional committees shall be responsible to the Board of Directors and shall submit their proposals to the board for resolution.

Audit Committee

The Audit Committee (the “Audit Committee”) aims to assist the Board of Directors in supervising the quality and ethics of the Company’s implementation of accounting, auditing, financial reporting processes and financial controls. The matters deliberated by the Audit Committee mainly include: financial statements; auditing and accounting policies and procedures; internal control systems and related policies and procedures; major asset or derivative transactions; significant loans of funds and endorsements/ guarantees; offerings or issuances of securities; derivative financial products and cash investments; legal compliance; any related-party transactions by directors and managerial officers and possible conflicts of interest; complaint reports; fraud prevention plans and fraud investigation reports; information security; corporate risk management; qualifications, independence, and performance evaluations of attesting CPAs; appointments, dismissals, or remuneration of attesting CPAs; appointments and dismissals of financial, accounting, or internal audit officers; performance of the Audit Committee’s duties; and the self-evaluation questionnaire for the Audit Committee’s performance evaluation, among other matters. The evaluation results are submitted to the Board of Directors for discussion.

The Audit Committee of Hiyes International is composed of four independent directors. The Audit Committee shall be held at least once a quarter. For specific meeting details, please refer to the Audit Committee Operations in the Corporate Governance section of the annual report.

In order to perform its duties, the Audit Committee has the power to conduct any appropriate audits and investigations pursuant to its organizational charter and has direct communication channels with the Company’s internal audit officer, attesting CPAs and all employees. In addition to receiving audit reports on a monthly basis, the Audit Committee also holds at least one meeting each year for the internal audit officer to report on the Company’s implementation of the audit plan and the audit results and document such. In addition, during the annual symposiums, the CPAs also report to the Audit Committee on topics such as the scope, strategy and planning of the financial report auditing for the current year. The Audit Committee also has the authority to hire and supervise lawyers, CPAs or other consultants to assist the Audit Committee in performing its duties.

The independent directors’ attendance rate of Hiyes International at the Audit Committee meetings in 2025 is as follows:

Job Title	Name	Actual Attendance	Attendances by Proxy	Actual Attendance Rate
Independent Director	Huang, Chih-Dian	8	0	100%
Independent Director	Chen, Wen-Tsung	8	0	100%
Independent Director	Ma, Chia-Ying	8	0	100%
Independent Director	Li, Hsin-Hsin	8	0	100%

For the healthy remuneration system for directors and managerial officers, and to evaluate whether the operating performance of directors and managerial officers fairly and reasonably deserves the remuneration they receive, Hiyes International’s Board of Directors approved the “Remuneration Committee Organization Charter” to establish the Remuneration Committee in the Board of Directors. At least one independent director shall be included in the members of the Committee. Currently, all four members are independent directors, and a total of three meetings were held in 2025.

The main authorities of the Remuneration Committee are to establish and regularly review the performance and remuneration systems and standards for directors and managerial officers, and to regularly evaluate the remuneration of directors and managerial officers. At the same time, the Remuneration Committee must comprehensively consider the following principles when conducting evaluations: The remuneration policy is based on financial indicators (30%), focusing on the Company’s economic and operational performance, such as industry ranking and revenue performance; strategic indicators (20%), primarily evaluating management’s performance in driving the Company’s long-term development strategy, such as market expansion and technological innovation; sustainability and internal control indicators (30%), focusing on the establishment and implementation of environmental, social, and governance (ESG) and internal control systems, such as ethical management, legal compliance, risk control, and the execution of key ESG tasks; and management indicators (20%), focusing on the performance of senior managerial officers in internal management and leadership, such as leadership development, organizational efficiency,

employee satisfaction, and overall performance. Relevant performance evaluations and remuneration reasonableness are approved by the Remuneration Committee and subsequently submitted to the Board of Directors for final resolution. The Company's remuneration complies with relevant laws and regulations and is sufficient to attract outstanding talent; the performance evaluations and remuneration of directors and managerial officers shall refer to the normal level of payments among peers while considering the time invested by the individual, the responsibilities undertaken, the achievement of personal goals, the performance in other positions, and the remuneration given to those in the same position by the Company in recent years. The Company will evaluate the reasonableness of the correlations among individual performance, the Company's operating performance, and future risks based on the achievement of the Company's short- and long-term business goals and the Company's financial position. The directors and managerial officers shall not be guided to engage in conduct that exceeds the Company's risk appetite in pursuit of remuneration. The proportion of remuneration for the short-term performance of directors and senior managerial officers and the timing of paying partial variable remuneration shall be determined based on the characteristics of the industry and the nature of the Company's business.

In actual operation, the Remuneration Committee strictly abides by the duty of care as a good steward and faithfully performs its duties, including formulating and regularly reviewing the policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managerial officers, regularly evaluating and formulating the remunerations of directors and managerial officers, and submitting the recommendations to the Board of Directors for discussion.

The independent directors' attendance rate of Hiyes International at the Remuneration Committee meetings in 2025 is as follows:

Job Title	Name	Actual Attendance	Attendances by Proxy	Actual Attendance Rate (%)
Convener	Chen, Wen-Tsung	3	0	100%
Commission Member	Huang, Chih-Dian	3	0	100%
Commission Member	Ma, Chia-Ying	3	0	100%
Commission Member	Li, Hsin-Hsin	3	0	100%

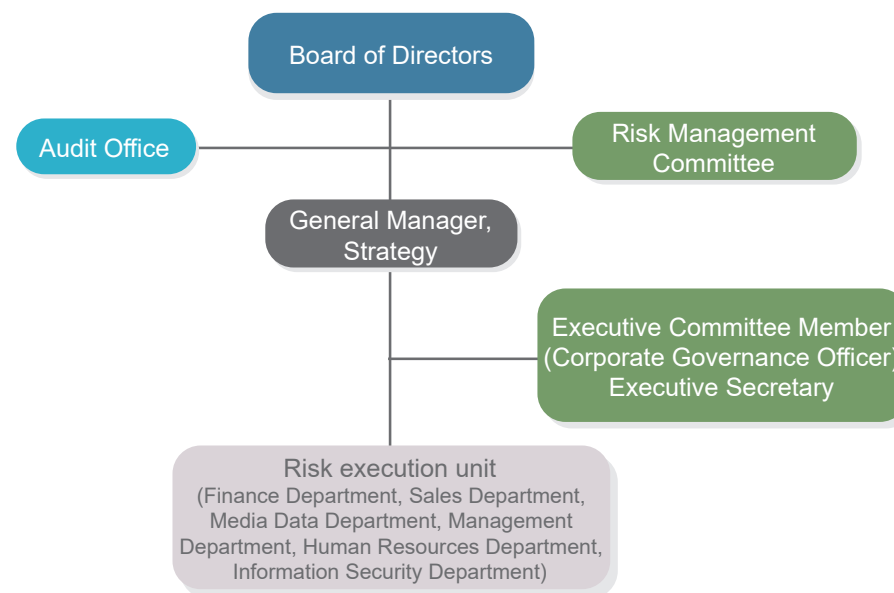
Sustainable Development Committee

For related content, please refer to 1.1 Sustainable Development Committee.

Risk Management Committee

The highest risk management body of the Company is the Risk Management Committee, which has a comprehensive risk management system in place. It actively implements risk identification, loss (impact) prevention, and control, and integrates risk management measures into daily internal control operations. Each unit is required to conduct regular self-examinations and participate in education and training. The Board of Directors and senior management will then evaluate the effectiveness of these efforts to ensure that risks are effectively controlled within an acceptable range. To implement the risk management policy, the Risk Management Committee reports to the board on the risk management policy and procedures.

Organizational Chart of Risk Management



Operation of the Risk Management Committee in 2025

Dates and Sessions of Risk Management Committee Meetings	Description of Proposal	Resolutions Adopted by the Risk Management Committee	Date of Submission to the Board of Directors
2025.03.14 2nd meeting of the 1st term	Report on the Company's 2024 Risk Management Committee performance evaluation report	All the members presented approved the proposal as it was without objection and submitted it to the Board of Directors.	2025.03.14
2025.12.19 1st meeting of the 2nd term	Report on the Company's risk management framework	All the members presented approved the proposal as it was without objection and submitted it to the Board of Directors.	2025.12.19

The independent directors' attendance rate of Hiyes International at the Risk Management Committee meetings in 2025 is as follows:

Job Title	Name	Actual Attendance	Attendances by Proxy	Actual Attendance Rate (%)
Convener	Ma, Chia-Ying	2	0	100%
Commission Member	Chen, Wen-Tsung	2	0	100%
Commission Member	Huang, Chih-Dian	2	0	100%
Commission Member	Li, Hsin-Hsin	2	0	100%

The risk management process starts from risk identification, risk analysis, risk assessment to risk decision-making.

1. Risk identification: Each unit identifies and lists all risk factors within the management scope through the internal control operation cycle analysis, scenario simulation analysis, while referring to the practical experience (including external information) and taking the impact on internal and external stakeholders into account.
2. The Company's risk sources are classified as follows:
 - (1) Strategic risks: including resource allocation, business expansion or reduction of operating target, market trends, public and investor relations, changes in the market environment, policies and political risks of various countries, among other things.
 - (2) Operational risks: sales and marketing, supply chain, employees, information technology, computer virus infections caused by cyber attacks, damage to data centers, major disasters, physical assets, force majeure risks (such as natural disasters, major pandemics and infectious diseases, terrorist attacks), among other things.
 - (3) Financial risks: liquidity and credit, financial statements, taxation, capital structure, among other things.
 - (4) Legal compliance risk: corporate governance system, code of conduct, laws and regulations of various countries and international regulations, among other things.
 - (5) Climate change risks: risks and opportunities brought by climate change to enterprises.



Risk Management
Policies and
Procedures



Functional
Committee
Website

3.1.3 Internal Audit

The Audit Office of Hiyes International is directly subordinated to the Board of Directors. With the independent, objective and impartial operation, it reviews and verifies the effectiveness of the Company's internal control system. In addition to the routine reports in the board meetings, it also reports to independent directors or senior executives in meetings if necessary. The audit tasks are mainly carried out according to the audit plans. The audit plans are formulated based on the identified risks. The project audit is conducted regularly or as needed, to confirm whether the Company's internal operations comply with laws and internal control systems. In addition, project audits may be carried out as appropriate and the Board of Directors is provided with timely information to understand the potential risks of operations. The Board of Directors and senior management are assisted in conducting independent and objective assessments of the completeness, effectiveness and implementation of the internal control system, with recommended improvements, to reasonably ensure that the internal control system can be continuously implemented. Meanwhile, relevant investigations, evaluations or consulting services are provided to assist the Board of Directors in fulfilling its corporate governance responsibilities. A total of 35 audit tasks were performed in 2025, and no material irregularities or deficiencies were identified.

In addition to conducting self-evaluations of the internal control system, Hiyes International's Board of Directors and management review the self-evaluation results of each department and the audit report of the Audit Office at least once a year. The Audit Officer participates in the board meetings to report on the implementation of audits as required, and attends the Audit Committee meeting at least once a quarter to report on the Company's internal audit implementation status and internal control operation status to the independent directors.

Secondly, the Audit Office annually reviews the self-evaluation reports of the internal control systems of each unit of the Company, along with the status of corrective actions taken for identified internal control deficiencies and irregularities. The results are provided to the Board of Directors and the General Manager as the basis for evaluating the effectiveness of the overall internal control system and for issuing the Internal Control System Statement. Moreover, to strengthen the professional capabilities of auditors, Hiyes International arranges continuing education and encourages auditors to participate in internal audit training sessions organized by institutions designated by the competent authorities, thereby enhancing and maintaining audit quality and execution effectiveness. In 2025, the auditors received a total of 12 hours of training.

Flowchart of Audit



3.1.4 Ethics and Integrity

Meaning to the Company

Hiyes International builds its core corporate values on ethics and conducts business in the spirit of honesty and legal compliance. In order to ensure that the concept of ethical management is implemented within the Company, Hiyes has always emphasized the integrity of its employees. When new employees onboard, the Human Resources Department will promote the Company's internal ethical regulations to them and require them to sign the "Employment Agreement" to foster their awareness of ethics. Meanwhile, management is required to serve as a model by abiding by the principles of ethics to shape the Company's overall ethical culture.

Policy/Commitment

The Company has established a corporate culture of ethical management and adopts a "zero tolerance" attitude toward unethical conduct, such as bribery and corruption. It also recognizes and follows the "United Nations Anti-Corruption Convention," "Code of ethical management," "Code of Ethical Conduct for Directors and managerial officers," "Code of Ethical Conduct for Employees" and other regulations.

Short-Term Goals

1. Arrangement for new employees to take ethics courses
2. Signing rate of labor contract is 100%

Mid- to Long-Term Goals

1. Arrangement for personnel (board members, senior executives, and employees) to take ethics courses
2. Signing rate of labor contract is 100%
3. Education and training on regulations

Concrete Results

1. Education and training courses and hours thereof
2. Updates of regulations are tracked by dedicated personnel

Responsible Department/Complaint Mechanism

External stakeholders may file suggestions or complaints through the "Customer and Investor Services" section of the Company's official website.

Evaluation Mechanism

Corporate Governance Evaluation



Responsible
Department/
Complaint
Mechanism



3.2 / Risk Management

The risk management structure of Hiyes International is centered around each responsible department to carry out relevant risk assessments. The evaluation is conducted based on the probability of risk occurrence and the degree of impact on Hiyes International. The risks are then addressed for specific high-risk projects to ensure that the Company achieves the goal of sustainable operation.

Risk Management Structure of Hiyes International

Risk Category	Risk Description	Risk Management Strategies (Countermeasures)
Sustainable Environment	Energy saving and carbon reduction – Energy waste and carbon emissions will cause a significant increase in the Company's operating costs	To reduce the carbon footprint, the energy-consuming old air conditioning equipment in reception centers has been replaced, the lower limit of the indoor temperature has been set for the air conditioners, and the configurations of the reception centers have been modularized. The measures, such as turning off lights to save energy, are advocated.
Employees	Occupational accidents (such as pandemic impacts) will seriously threaten the lives and health of all employees and affect the Company's operations.	1. Continuous monitoring of pandemic information with timely adjustments based on government regulations. 2. Enhancement of promotion regarding personal hygiene and protection of employees, including washing hands frequently and wearing masks to reduce the risk of group infection. 3. Strengthen the Company's access control and disinfection for environmental sanitation, and measure body temperature when entering. 4. Plan to stagger office works in different locations to reduce the risk of infection and quarantine.
	Loss of outstanding young employees – junior employees with potential shall be continuously cultivated. If young employees are lost, it will cause a manpower gap and impact the business execution and development of the Company.	A credible competency appraisal and an incentive structure superior to that of peers are established to retain outstanding talent with great potential.
Operational Performance	Ethics and integrity risks	Through education and training, the risks are mitigated with regular promotion.
	Impact of inflation	Currently, inflation has not had a significant impact on the Company's profit and loss. The Company always monitors market price fluctuations and maintains good interactive relationships with suppliers and customers, to avoid the adverse impact of inflation on the Company's profit and loss.
	Technological evolutions and industrial changes	Taking market reactions and financial status into account, in addition to increasing the scale of project promotion, the Company effectively controls costs, with project execution plans, to improve the effectiveness of marketing execution, for reducing unnecessary losses, and enhancing the Company's profitability. The Company also closely observes changes in the industry to respond quickly and effectively to market trends.
	The impact of corporate image change on corporate crisis management and countermeasures	The Company is focused on its core business operations, with good operating results and reputation. Since its establishment, the Company has been committed to maintaining its corporate image and has a dedicated spokesperson responsible for maintaining relationships with the general public and investors. The Company also complies with relevant laws and regulations, actively enhances internal management and improves management quality and performance, while maintaining harmonious labor-management relationships.
	Occurrence of information security incidents	The regular asset inventory, classification, and grading are planned, along with a risk assessment of information assets, to identify possible information security risks that may affect core businesses and core systems. This will include an analysis of the impacts on their confidentiality, integrity, and availability, while implementing corresponding information security management or technical control measures.

3.3/Legal Compliance

Legal compliance is the foundation of business operations. In addition to promoting internal ethical regulations and signing labor contracts with new employees during onboarding, each department of Hiyes International stays updated on related legal amendments through interactions with governmental agencies and media reports. The departments also conduct internal and external training for their employees to ensure that the Company's operations comply with various laws and regulations, given the variety and complexity of the applicable laws.

First, in terms of corporate governance, Hiyes International has set up a functional committee to oversee the Company's financial operations and internal control system, and has adopted the "Corporate Governance Best Practice Principles" and "Rules for Performance Evaluation of Board of Directors," to encourage the board of directors to actively participate in the Company's key decision-making; meanwhile, a corporate governance officer is appointed to assist the board of directors in its operations and provide professional advice to strengthen the board's functions. In the future, Hiyes International will continue to comply with the corporate governance evaluation and Corporate Governance Best-Practice Principles, striving to enhance the legal compliance awareness of the Company's employees.

Hiyes International has effectively implemented legal compliance practices and maintained stringent controls over consumer health and safety. In 2025, Hiyes International had no major violations or incidents of non-compliance in areas including corporate governance, business accounting, environmental protection, labor rights, and occupational safety.

3.4/Operational Performance

Hiyes International is mainly engaged in real estate marketing agency, intermediary and other related businesses. Its services include product planning and advice, integrated product marketing and transaction intermediary for transfers. Its main products are pre-sale properties, new properties, unsold properties, general offices, lands and parking spaces. The Company originally focused on project sales in northern Taiwan, but in recent years, the business service scope has been extended to southern Taiwan, to improve the coverage and professionalism of the services provided. The Company has also expanded into real estate development, by commissioning construction companies to build new communities, residential buildings and other new projects. The main purposes of products are residences, offices and stores.

Meaning to the Company

Economic performance is mainly reflected in the growth of operating revenue and the improvement of profitability, which is the goal of enterprises to achieve "sustainable operation." By presenting financial performance, Hiyes International enables stakeholders to clearly understand the investment value of the Company. Through good financial performance, Hiyes International steadily creates higher economic value and gives it back to all stakeholders, including shareholders, employees, customers, non-profit organizations, among other parties. Of which, the financial performance often directly affects shareholders' investment evaluation of the Company, so it is even more important for Hiyes International.

Policy/Commitment

Through good corporate governance, the Company continuously strengthens operational health, integrates the supply chain, reduces production costs, and enhances competitiveness. In addition to enhancing the confidence of the shareholders, internal employees, and customers in us, we also create a multiple-victory scenario of mutual prosperity and move toward sustainable operations.

Short-Term Goals

• Short-term business development plan

- (1) **Expansion of service areas to enhance completeness:** Increasing the scale of project promotion and expanding the scope of operation to major cities across Taiwan. This approach not only increases the Company's profits, but also accumulates the Company's capabilities to operate projects and reputation in different locations to provide multi-dimensional agency services.
- (2) **Effective cost control to improve profitability:** We prudentially examine market response, marketing-related expense execution and financial position through project execution plans, and implement cost control to reduce unnecessary costs and improve the Company's profitability.
- (3) **Professional capability-building to provide comprehensive services:** Through regular and comprehensive education and training, the professionalism of our sales agents is improved and a good capability foundation of new employees is fostered, to provide more comprehensive agency services, for enhancing the Company's profits and reputation, as well as improving consumer satisfaction with the Company.
- (4) **Effective utilization OF innovative marketing channels TO create marketing value:** Innovative marketing channels are diverse with relatively low entry costs. Existing marketing channels are used to create new value for project marketing and provide more comprehensive information exchange services, thereby increasing the Company's profits and visibility, as well as customers' good impression toward the Company. In recent years, the Company has integrated the current novel marketing channels and approaches to provide construction company clients and customers with more comprehensive services and more timely real estate market information.

Mid- to Long-Term Goals

- (1) **Establishing a mutual trust and collaborative mechanism with excellent construction companies:** The Company collaborates with excellent construction firms and adopts the underwriting model to manage the sales of construction projects from these companies. The business scope includes planning the sizes of key products under the project, exterior design, determination of indoor layout, public facilities planning, contracting for the reception center and sample house, creation of advertising models, selection of advertising media, preparation of on-site sales props, image advertisement and public relations, among other activities, to enhance and consolidate the long-term profits of both parties and establish mutual trust between them.
- (2) **Entering the field of real estate development:** From our role as a service intermediary to the field of real estate development, we combine years of practical experience to provide products and services that better meet the needs of the market and consumers. We take into account both the upstream and downstream aspects of the real estate industry to extend the company's development advantages.

Concrete Results

Hiyes International holds management meetings every two weeks, with representatives from each department participating to facilitate cross-functional communication, coordination, and resource integration for projects. Senior executives monitor project progress and performance to establish Hiyes International's business management model.

Responsible Department/Complaint Mechanism

External stakeholders may file suggestions or complaints through the "Customer and Investor Services" section of the Company's official website.



Responsible
Department/
Complaint
Mechanism

Evaluation Mechanism

Hiyes International ranks first among the top ten real estate marketing agencies in Taiwan in terms of project volume in 2025.

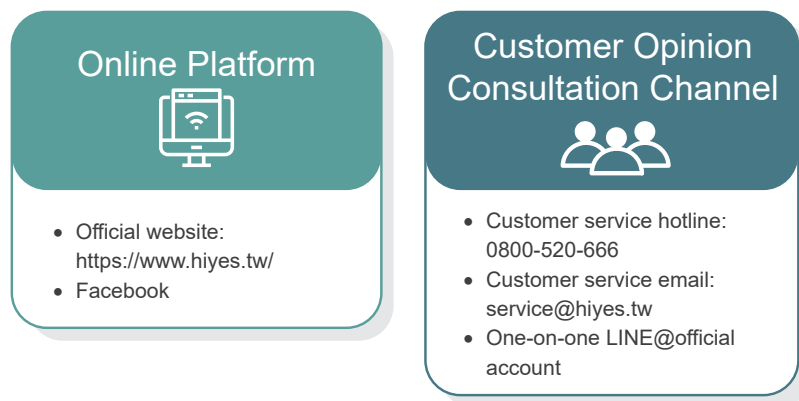
Item	2023	2024	2025
Revenue	7754584	10160910	7353113
Operating costs	5071813	6417052	4706022
Employee salaries and benefits	660374	851137	656686
Payment to investors	809616	1086417	1888240
Payments to the government	443923	635340	445602
Investment in community	7075	10769	43814

3.5 / Customer Relationship

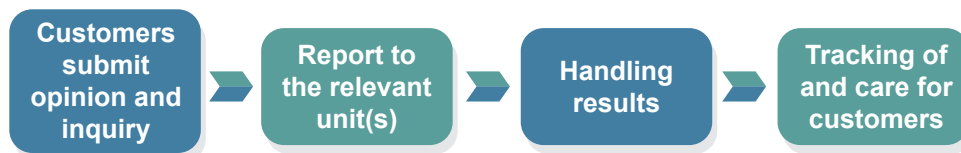
Products and Services

Customers often leave the same questions on different platforms. Hiyes International has integrated multiple platforms, including Facebook, Line@, email, and the 0800 hotline. Through the uniform organization of the marketing and customer service staff, it prevents multiple employees from handling the same case repeatedly. Similar cases may even be integrated, and tasks are carried out strategically to improve the coordination and efficiency of the customer service team, while maintaining consistency in the customer experience.

Customer Relationship



Customer Service Process



Customer Satisfaction Survey

In addition to continuously researching the planning of architectural products, Hiyes also cares about the feelings of each group of customers after the visit. The customers receive a text message of satisfaction evaluation sent by the system the day after the visit, to investigate the visit experience in the sales center, the professionalism and service attitude of the sales staff, among other things, to understand the customer's needs and feelings, and provide the most appropriate service in real time based on the customer's suggestions fed back. The excellent sales personnel are praised regularly every quarter to motivate the front-line employees to serve customers more enthusiastically and attentively.

Customer Satisfaction

Year	Score	Source (Customer)	Description of Improvement
2023	9.31	Satisfaction Survey Questionnaire	Optimizing the house tour process of construction projects, to prevent long-waiting by customers during peak hours.
2024	9.35	Satisfaction Survey Questionnaire	Continuously optimizing the appointment-making and house tour processes, to improve service efficiency.
2025	9.43	Satisfaction Survey Questionnaire	AI digital upgrades and personalized services enhance the customer experience.

Note: The customer satisfaction rating system was only introduced in 2021, with a full score of 10 points.

3.6/Information Security Protection

Meaning to the Company

Regardless of the era, data retention is a very important issue. In the past, data was often protected through archives, safes, and other means. Protection can be achieved through specific locations. Nowadays, a lot of information and data are stored in various media in digital form. For example, individuals store data on computer hard drives or USB flash drives, while companies store data on mainframe files or storage devices. Once this data is stolen, damaged, or lost, it will be a significant loss for individuals and companies, and it will become a major concern for information security. Therefore, we shall exercise caution when processing various data.

Policy/commitment

1. Strengthen the information security of customer data.
2. Avoid leakage of the company's Internal information.
3. Ensure that the Company's continued operations are not subject to information security threats.

Short-Term Goals

1. Avoid threats from ransomware or computer virus.
2. Prevent leakage of customer personal information.
3. Enhance employees' awareness of information security.

Mid- to Long-Term Goals

1. Continuously strengthen firewall security and prevent the spread of malicious programs through intranet isolation
2. Upgrade software and hardware, to facilitate the introduction of the latest information security protection and detection technologies.
3. Improve information protection.

Concrete Results

1. Update the anti-virus software to the latest version so that the overall protection of the computer is improved.
2. Education and training – Promote information security concepts to employees, such as not clicking on unknown websites and not downloading abnormal email attachments.
3. For computers without upgrading hardware, upgrade their operating system versions and activate the automatic updates to improve the information security level.
4. All login devices require identity authentication and control is only granted with authorization, to avoid data theft and other problems.
5. Perform routine virus code updates.
6. Totaled 39 hours of information security training.

Responsible Department/Complaint Mechanism

Information Security Department

Evaluation Mechanism

There was no computer virus infection or customer personal information leakage within the Company during the year.

Data Security

The emphases of information security protection for data are as follows:



Disaster prevention
(earthquakes, floods,
insufficient power,
among other things.)



Anti-virus



Anti-theft

Data Encryption and Identity Authentication for Authorization

In terms of data security, in addition to ensuring data retention, the possibility of data theft must also be considered. Currently, there are many mechanisms and technologies that can encrypt data to prevent unauthorized individuals from identifying and interpreting it. In the event of theft, this approach can enhance data protection and minimize damage. The frequent occurrence of ransomware seen recently poses a serious challenge for data protection. The approaches that simply protect data from being stolen are no longer able to guard against such malicious conduct. New mindsets and protective technologies for information security must be adopted to safeguard data. Nowadays, it is no longer necessary to visit a specific location in person to handle matters. Errands can be completed online, which greatly increases convenience. However, the consequent problems are how to ensure authorized identity for identity authentication, as well as the management and use of data. In recent years, many corresponding standards and certifications have been proposed internationally. Government agencies, financial institutions, and corporate websites may refer to or follow international standards or national regulations to protect and use the information of the general public.

Security Certificate (SSL Certificate)

Application Security

The description above mentions that software security includes application security. Applications are numerous and closely related to our daily lives; from document preparation and information transmission to business transactions, they exist everywhere. We need to understand how to prevent malicious parties from

discovering hidden vulnerabilities in the operations of applications and exploiting these vulnerabilities to infringe upon personal privacy, property, or even personal safety. Therefore, users must pay attention to and emphasize the source of the applications they are using, whether the unit or organization publishing the applications actively reviews their security and protects them from threats and vulnerabilities throughout the life cycle of the application. Reduce the conduct of cyber criminals finding and exploiting vulnerabilities in applications to steal data, intellectual properties, and confidential information.

1. Practical measures: scan the Company's information archive website for vulnerability

As an employee benefit, the Company encourages employees to switch to Mac computers to enhance information security. The multiple defenses equipped with Mac computer hardware and software also make it difficult for hackers to compromise the computers. For hardware, Apple began embedding Apple T1 and T2 security chips into Mac computers in 2016, continuing until the current Apple M3 chip. In Mac computers, the security isolation sector is built in to provide the capability of file-level encryption. Regarding software, the macOS operating system features high-precision protection technology while running. By default, only applications approved by Apple can be launched on macOS. Additionally, if the program needs to access sensitive permissions, such as cameras or GPS, it must request authorization from the user one by one. We also strengthen the promotion to employees, not to download or execute software from unknown sources or browse unknown websites.

2. Anti-malware code

Malware is malicious software that can steal or destroy your personal data such as files, photos or messages. It can also track or spy on you secretly, steal your money, or use your device for other malicious purposes, such as attacking other people. On Windows, Mac, and Android, Microsoft Defender can check files or apps you download and install, as well as scan files already on your system, to identify any malware code that can threaten your device.

3. Web protection

Many visible digital attacks are carried out through harmful websites that attempt to trick you into disclosing personal information (such as username and password, credit card or other account information) or to install malware on your system. If we find harmful links, we will block them and notify you.

4. Authorizing additional device

You can install the apps on other devices and sign in with the same personal Microsoft account to add up to four additional devices to your Microsoft Defender account. These devices appear on the Microsoft Defender dashboard, allowing you to view the security status of all your devices in one place and protect users from security risks posed by unauthorized devices.



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4

Sustainable Environment

- 4.1 Energy Management
- 4.2 Carbon Emissions
- 4.3 Climate Change



IV. Sustainable Environment

Hiyes International has always embraced environmental friendliness and sustainable development as its core business philosophy and is committed to implementing rigorous control measures in energy management and GHG emissions to minimize negative impacts on the environment. Since the Company is a commercial office building and is not a huge water consumer and waste producer, we do not specifically count relevant data. Meanwhile, reducing carbon emissions not only helps reduce environmental damage and air pollution, but also lowers environmental costs. In addition, while utility resources are saved, operating costs are also reduced. While providing quality products and services, Hiyes International is fully aware of its responsibility to protect the earth's environment and considers environmental protection an important focus of the Company's long-term endeavors.

- 2025 – The estimated total waste volume is: 20.9163 metric tons.
- 2024 – The estimated total waste volume is: 20.4806 metric tons.
- 2025 – The estimated total water consumption: 4.4355 million liters.
- 2024 – The estimated total water consumption: 4.3282 million liters.

4.1 / Energy Management 302-1, 302-3-4

Hiyes International uses electricity consumption statistics as the basis for calculating GHG emissions. In 2025, a total of 1,763,322 kWh of electricity was used, and the Category 2 greenhouse gas emissions produced 835.8146 metric tons of CO₂e. Based on the corporate sustainable development policy focused on environmental friendliness and green operations, we continuously monitor energy management, GHG emission management, and other energy-saving and carbon-reduction efforts. We aim to improve reduction actions in order to minimize the environmental impact of our operational activities.

Energy intensity	Sales (NT\$ million)	Gigajoule (GJ)	Energy intensity (GJ/sales)
2025	7353.113	6347.9592	0.8633

Note: One kWh of electricity is equal to 3.6 million joules, and one GJ is equal to 1 billion joules.

In terms of energy savings, the main business formats of Hiyes International are primarily general office spaces and reception centers, with energy consumption predominantly coming from air conditioning and lighting equipment. In response to international environmental trends, Hiyes continuously promotes various energy-saving activities to reduce energy consumption and achieve maximum energy-saving results through the cooperation and participation of employees.

4.2 / Carbon Emissions 305-1-5

Category	Emission type	Emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Category 1	Mobile emission sources	6.7979	1055.5530
	Fugitive emissions		
Category 2	Imported energy	835.8146	
Category 3	Emissions from business travel	15.8086	
Category 4	Goods purchased by the organization	197.1319	

Note:

1. Adopt the operational control approach.
2. Gases included in the calculation are CO₂, CH₄, N₂O, and HFCs.
3. The emission intensity for 2025 totaled 0.1436.

Meaning to the Company

In response to the global trend of emission reduction, Hiyes International actively participates in promoting emission reduction strategies. Meanwhile, in compliance with laws, regulations, customer needs, and other relevant requirements, supervisors at all levels implement energy management policies to create an environmentally friendly and energy-saving working environment.

Commitments

In order to effectively implement energy management, the relevant power-saving plans are adjusted through regular reviews, and we work collaboratively with the Occupational Safety Department, supported by policies, to explore relevant energy consumption factors and build a basic energy database. Other than referring to the energy consumption indicators of products from foreign peers, the Company implements various energy management and energy-saving measures to enhance energy management and strengthen energy-saving technology and efficiency control, aiming to gradually become a leading indicator in the industry.

Short-Term Goals

Greenhouse gas emission intensity to be reduced by 0.5%.

Mid- to Long-Term Goals

The priority is given to energy-saving designs for the procurement of energy-consuming equipment.

Concrete Strategies

1. Air conditioning
 - (1) The air conditioning system is scheduled to be switched on and off based on working hours.
 - (2) The temperature of the air conditioning is set uniformly according to the outdoor temperature, and records are kept for review and adjustment.
 - (3) Professional vendors are engaged to clean the air conditioner fans regularly.
 - (4) Windows are equipped with blinds to shield against strong sunshine in the summer, preventing indoor temperatures from rising and reducing energy consumption of air conditioning.
 - (5) In winter, outdoor air is introduced to reduce the use of air conditioning.
2. Lighting
 - (1) Replace light tubes and bulbs with energy-saving LED tubes and bulbs to reduce energy consumption.
 - (2) Encourage employees to develop the habit of turning off lights wherever needed.

3. Others

- (1) Promote the joint energy-saving. For instance, employees are asked to use public appliances (rice steamers) during the same period.
- (2) Purchase energy-efficient inverter refrigerators.

Responsible Department and Complaint Mechanism

1. General Affairs Department
2. Company Website

Evaluation Mechanism

Electricity consumption and energy intensity.

In addition, across all of Hiyes International's project sites throughout Taiwan, a distinguishing factor from our peers is that we do not lease air conditioners for project sites; instead, we purchase them outright. This not only saves costs when switching to other project sites, but also provides better energy-saving efficiency, as the air conditioners we purchase are all first-grade energy-saving certified products. The configurations of the reception centers are modularized to reduce the carbon footprint.



4.3 / Climate Change

Climate change has led to increasingly frequent extreme weather events. As global awareness of the climate crisis continues to grow, it has directly and indirectly affected business operations and consumer behavior. Therefore, the Company refers to the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations and manages the four core elements – governance, strategy, risk management, and metrics and targets – and presents related information in the Sustainability Report. The Company aims to enable stakeholders to understand the impacts of climate-related risks and opportunities on the Company, as well as the response measures taken to mitigate these risks.



Climate Change Management Structure

Framework	Action Plan
Governance	The Company's climate risk management is discussed and evaluated by the Risk Management Committee. The relevant task forces under the Sustainable Development Committee consolidate and implement related actions, and report implementation performance and necessary improvement recommendations to the Board of Directors. In the fourth quarter of each year, in the board meeting, the implementation results of the current year and the work plan for the next year are reported, and the revisions are made after listening to the board's opinions. Incorporate climate change risk-related issues and their management objectives.
Strategies	In order to understand the impact of climate-related risks and opportunities on the Company's strategies and plans, the Company refers to the climate-related scenario analysis under TCFD, and adopts quantitative and qualitative analyses to take corresponding measures. The Company refers to the 2°C scenario (2DS) and discusses the definitions of short-, medium-, and long-term periods. Accordingly, "1–3 years" is defined as the short term, "3–5 years" as the medium term, and "6–10 years" as the long term for conducting climate risk and opportunity assessments. Types of climate risks include transition risks and physical risks, which are further categorized into policy and legal, technology, market, and reputation risks, as well as acute and chronic physical risks. Opportunities are divided into five major categories: resource efficiency, energy sources, products and services, markets, and organizational resilience.
Risk Management	The Company completed risk identification through the "TCFD Climate-Related Financial Disclosures Discussion Meeting" held by the Risk Management Committee. Based on the climate change factors provided by various departments, discussions were conducted on potential transition and physical risks and opportunities that may affect the Company's operations.
Indicators and Goals	1. Electricity consumption intensity decreased by 0.5%. 2. Greenhouse gas emission intensity to be reduced by 0.5%.

Climate Risk Identification

Climate-related risks and their potential consequences are characterized by diverse, dynamic, and long-term features, with a high degree of uncertainty, making it difficult to prioritize them through quantitative methods. Therefore, to understand the scale of risks faced by the Company, the Chair of the Sustainable Development Committee and members of the task forces under the Sustainable Development Committee conducted meetings to identify and consolidate the Company's climate-related risks. Effective management strategies were then formulated to achieve risk avoidance, mitigation, or transfer, while continuously tracking the effectiveness of these strategies and the goal achievement rate through rolling management. The Company identified one transition risk and one physical risk in 2025 and developed responses to and provided explanations for the above risks and opportunities. Presented as follows:

Risks and Opportunities	Item No.	Issue	Risk Response/Future Planning
Transition risks	Market	Rising raw material costs	The configurations in reception centers are modularized and reused to avoid waste. Instead of leasing, the air conditioners are replaced with outright-purchased, first-grade energy-saving models to save on operating costs such as construction, rent, and electricity.
Physical risks	Acute	The severity of extreme weather events such as typhoons and floods has increased	Taiwan is located in a typhoon-prone area, and the Company has been affected by typhoons and floods. In order to mitigate disasters caused by extreme weather, the Company promotes the regular implementation of operational risk identification to determine the types, descriptions, and possible impacts of risks, formulate various emergency response plans, purchase insurance, and develop other strategies as countermeasures to avoid increased risk levels.

Scenario Analysis

The Company has made the following scenario analysis based on the TCCIP website of the competent authority:

- **“The severity of extreme weather events such as typhoons and floods has increased”**

1. Amid climate change, typhoons and torrential rains are becoming more severe, possibly subjecting the Company's operating sites to natural disasters, resulting in operational disruptions or casualties.
2. SSP1-2.6:
The average annual total precipitation in Taiwan increases by approximately 12% and 16% in the mid- and late 21st century.
The average maximum daily rainfall intensity in a year increases approximately 15.7% and 15.3% in the mid- and late 21st century.
3. SSP5-8.5:
The average annual total precipitation in Taiwan increases by approximately 15% and 31% in the mid- and late 21st century.
The average maximum daily rainfall intensity in a year increases approximately 20% and 41.3% in the mid- and late 21st century.
4. SSP5-8.5:
By the mid- and late 21st century, the number of typhoons affecting Taiwan is projected to decrease by approximately 15% and 55%, respectively; the proportion of strong typhoons is projected to increase by approximately 100% and 50%, respectively; and the rate of change in typhoon-related rainfall is projected to increase by approximately 20% and 35%, respectively.

- **“Rising average temperature”**

1. SSP1-2.6:
The average annual temperature may increase by 1.3°C and 1.4°C in the mid- and late 21st century.
The number of days with high temperatures of 36°C or above is projected to increase across regions, with an increase of approximately 6.8 days and 6.6 days by the mid- and late 21st century, respectively.
2. SSP5-8.5:
The average annual temperature may increase by 1.8°C and 3.4°C in the mid- and late 21st century.
The number of days with high temperatures of 36°C or above is projected to increase across regions, with increases of approximately 8.5 days by the mid-21st century and 48.1 days by the late 21st century. Notably, the increase in urban areas is more significant than in other areas.



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5

Social Care

- 5.1 Employee Profile
- 5.2 Suitable Persons for Suitable Jobs
- 5.3 Participation in Social Welfare



V. Social Care

5.1/Employee Profile

Hiyes International views its employees as vital assets and is committed to creating a safe, inclusive, and happy workplace environment. We offer competitive compensation and comprehensive benefits, enhancing employee competencies and competitiveness through diverse professional training courses.

Guided by a culture of “respect and trust,” we implement gender equality, diversity, and inclusion policies to ensure that employees are protected from unfair treatment based on their individual identities. We aspire for every employee to realize their full potential in a safe environment where they feel a sense of belonging, growing together with the Company.

5.1.1 Human Rights Protection

To fulfill corporate social responsibility, Hiyes International supports and follows international standards such as the United Nations Universal Declaration of Human Rights and the United Nations Global Compact, while strictly adhering to domestic labor laws and regulations to protect the basic human rights of its employees. We ensure that salary assessments and promotion development do not differ based on gender, age, race, religion, or political stance, achieving substantive equality.

Given our operational characteristics, we pay special attention to the following human rights issues:

1. Prohibition of child labor
2. Provision of a safe and healthy working environment
3. Prohibition of forced labor
4. Elimination of illegal discrimination
5. Protection of privacy
6. Diversity, inclusion and equal opportunity



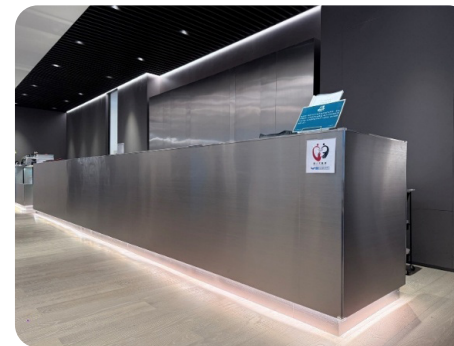
Sexual
Harassment
Prevention



Human Rights
Policy

To facilitate labor–management communication, we have established open channels for feedback and a complaint mailbox, and we strictly adhere to personal data protection standards to ensure the security and confidentiality of these complaint channels. In 2025, the Company had no records of human rights violations.

To uphold gender equality and employee dignity, Hiyes International has established the “Procedures Governing Prevention Measures, Complaint and Penalty for Sexual Harassment in Workplace” to create a friendly workplace free from the threat of sexual harassment. We strictly implement prevention and control mechanisms by publicly displaying our “Prohibition of Sexual Harassment” statement in prominent areas at our headquarters and all sales centers, ensuring that all employees can work in an environment of mutual respect, safety, and security.



Taipei Sales Center



Taichung Sales Center





Tainan Sales Center

5.1.2 Employee Statistics

As of December 31, 2025, Hiyes International had a total of 186 employees, all of whom were Taiwanese nationals. The Company also employed the full legal quota of employees with disabilities, demonstrating its commitment to diversity and inclusion. Regarding the distribution of manpower, male employees accounted for 43.01% and female employees accounted for 56.99%; those with a degree from colleges and universities (or above) reached 99.46%. In terms of age structure, the middle-aged group aged 30 to under 50 forms the core of the workforce, accounting for approximately 63.98% of the total headcount, which demonstrates that the Company possesses an experienced and stable core team.

Regarding talent acquisition, we adhere to the principles of openness, transparency, fairness, and integrity, and have established the “Procedures for Recruitment and Appointment” to implement an open and transparent selection process. We are committed to providing equal employment opportunities and continuously recruiting outstanding talent aligned with our organizational development. This approach facilitates the transfer of experience from senior employees, strengthening organizational resilience and maintaining long-term corporate competitiveness.

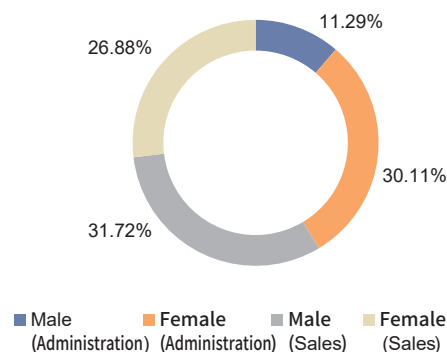
Note: The calculation method is as follows:

1. Percentage of female directors = (number of female directors at the end of the year / number of directors at the end of the year) * 100%.
2. Under 30 years old administrative Personnel percentage = (total number of administrative personnel under the age of 30 at the end of the year / total number of employees at the end of the year) * 100%.
3. Percentage of the sales staff with master's degrees = (Total number of the sales staff with master's degrees at the end of the year / total number of employees at the end of the year) *100%.

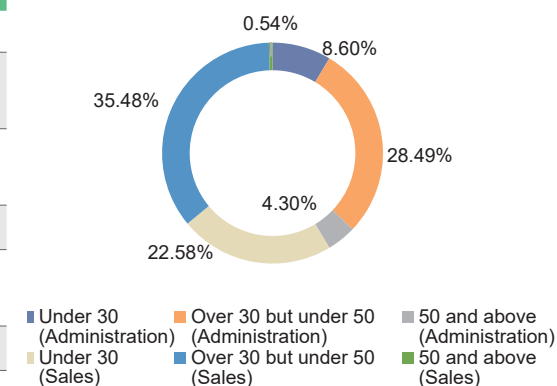
Diversity Statistics/Year			2023		2024		2025	
			Number of people	Percent-age	Number of people	Percent-age	Number of people	Percent-age
Director	Gender	Male	11	84.62%	11	84.62%	10	76.92%
		Female	2	15.38%	2	15.38%	3	23.08%
	Age	Under 50	1	7.69%	1	7.69%	1	7.68%
		50–65	10	76.92%	10	76.93%	6	46.16%
		65 and above	2	15.38%	2	15.38%	6	46.16%
	Education Background	Graduate school	11	84.62%	11	84.62%	11	84.62%
		Colleges and universities	1	7.69%	1	7.69%	1	7.69%
		Others	1	7.69%	1	7.69%	1	7.69%
Employees	Gender	Male	21	12.00%	20	11.17%	21	11.29%
		Female	50	28.57%	56	31.28%	56	30.11%
	Age	Under 30	25	14.29%	16	8.94%	16	8.60%
		Over 30 but under 50	38	21.71%	52	29.05%	53	28.49%
		50 and above	8	4.57%	8	4.47%	8	4.30%
	Education Background	Graduate school	10	5.71%	12	6.70%	12	6.45%
		Colleges and universities	59	33.71%	62	34.64%	64	34.41%
		Others	2	1.14%	2	1.12%	1	0.54%
	Gender	Male	59	33.71%	58	32.40%	59	31.72%
		Female	45	25.71%	45	25.14%	50	26.88%
	Age	Under 30	42	24.00%	40	22.35%	42	22.58%
		Over 30 but under 50	62	35.43%	62	34.64%	66	35.48%
		50 and above	0	0.00%	1	0.56%	1	0.54%
	Education Background	Graduate school	8	4.57%	9	5.03%	9	4.84%
		Colleges and universities	96	54.86%	94	52.51%	100	53.76%
		Others	0	0.00%	0	0.00%	0	0.00%

Gender Ratio of Employees in the Current Year

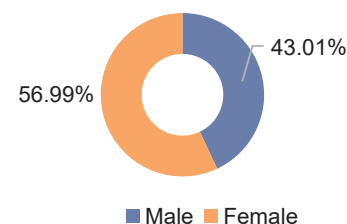
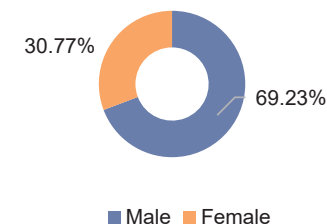
Male (Administration)	11.29%
Female (Administration)	30.11%
Male (Sales)	31.72%
Female (Sales)	26.88%

Gender Ratio of Employees in the Current Year

Age Ratio of Employees in the Current Year

Under 30 (Administration)	8.60%
30 and above but under 50 (Administration)	28.49%
50 and above (Administrative)	4.30%
Under 30 (Sales)	22.58%
30 and above but under 50 (Sales)	35.48%
50 and above (Sales)	0.54%

Age Ratio of Employees in the Current Year


Statistics/Year		2023		2024		2025	
Total Number of Employees (Note 1)		175		179		186	
Employment Contract (Note 2)		Non-Fixed	Fixed	Non-Fixed	Fixed	Non-Fixed	Fixed
Gender	Male	80	0	78	0	80	0
	Female	95	0	101	0	106	0
Area	Taiwan	175	0	179	0	186	0
	Overseas	0	0	0	0	0	0
Employment Type (Note 3)		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Gender	Male	80	0	78	0	80	0
	Female	95	0	101	0	106	0
Area	Taiwan	175	0	179	0	186	0
	Overseas	0	0	0	0	0	0

Gender Ratio of Employees in the Current Year

Gender Ratio of Senior Executives in the Current Year


Note: The Company defines "senior executives" as assistant general managers and above

Item/Year		2023		2024		2025	
Total number of employees in the current year		175		179		186	
Statistics on new and resigned employees		Number of people	Ratio (Note)	Number of people	Ratio (Note)	Number of people	Ratio (Note)
New Employees							
Age	Under 30	23	13.14%	35	19.55%	19	10.22%
	Over 30 but under 50	2	1.14%	6	3.35%	4	2.15%
	50 and above	0	0.00%	0	0.00%	0	0.00%
Gender	Male	14	8.00%	18	10.06%	7	3.76%
	Female	11	6.29%	23	12.85%	16	8.60%
Education Background	Graduate school	3	1.71%	2	1.12%	0	0.00%
	Colleges and universities	22	12.57%	39	21.79%	23	12.37%
	Others	0	0.00%	0	0.00%	0	0.00%
Area	Taiwan	25	14.29%	41	22.91%	23	12.37%
	Overseas	0	0.00%	0	0.00%	0	0.00%
Resigned Employees							
Age	Under 30	21	12.00%	22	12.29%	13	6.99%
	Over 30 but under 50	20	11.43%	14	7.82%	14	7.53%
	50 and above	1	0.57%	0	0.00%	0	0.00%
Gender	Male	27	15.43%	18	10.06%	13	6.99%
	Female	15	8.57%	18	10.06%	14	7.53%
Education Background	Graduate school	4	2.29%	1	0.56%	1	0.54%
	Colleges and universities	29	16.57%	35	19.55%	26	13.98%
	Others	9	5.14%	0	0.00%	0	0.00%
Area	Taiwan	42	24.00%	36	20.11%	27	14.52%
	Overseas	0	0.00%	0	0.00%	0	0.00%

Note 1: Statistics were counted to the end of the year (12/31) for the total number of employees.

Note 2: New employee ratio = (total number of new employees in the specific categories in the current year / total number of employees in the current year) * 100%.

For example, the ratio of new female employees = (total number of new female employees in the year / total number of employees in the year) * 100%.

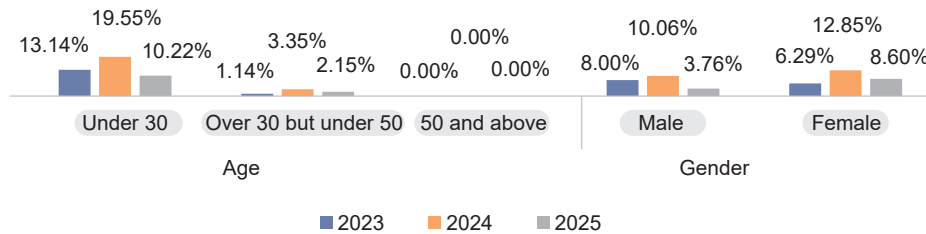
Turnover rate = (total number of resigned employees of a specific category in the current year / total number of employees in the current year) * 100%.

For instance, the turnover rate of employees under 30 years old = (the total number of resigned employees under 30 years old in the current year / the total number of employees in the current year) * 100%.

Summary of the trend of employee turnover: The total number and turnover rate of employees have shown a positive downward trend over the periods. This was primarily driven by a significant decrease in the resignation rate among younger employees, alongside the well-controlled turnover rate among mid-career employees. In the future, the Company will continue to enhance its diverse and inclusive workplace (DEI) to reduce the unanticipated turnover rate and build a more resilient talent pool.

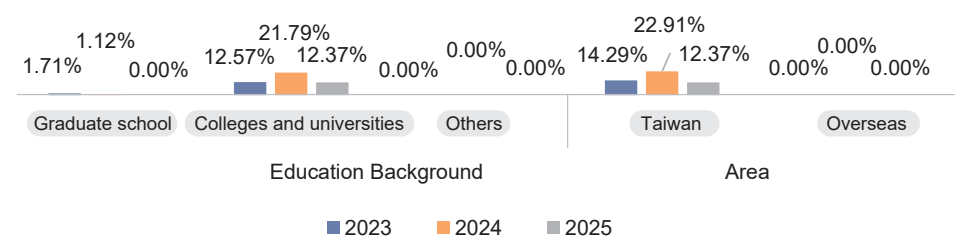
Ratio of New Employees

(By Age and Gender)



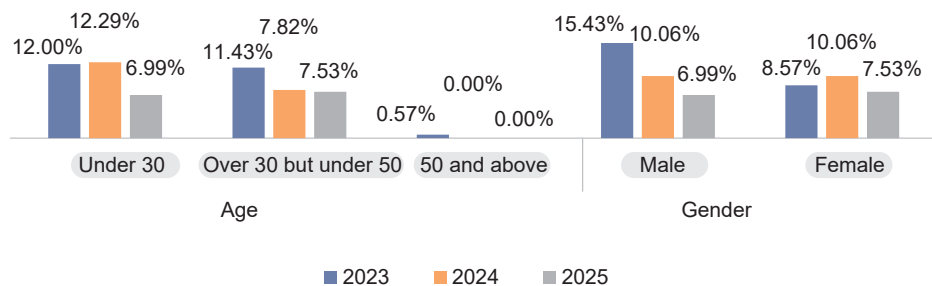
Ratio of New Employees

(By Education Background and Work Location)



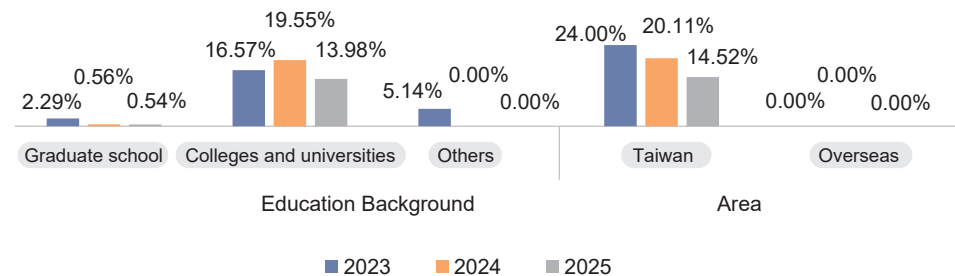
Proportion of Resigned Employees

(By Age and Gender)



Proportion of Resigned Employees

(By Education Background and Work Location)



5.2 / Suitable Persons for Suitable Jobs

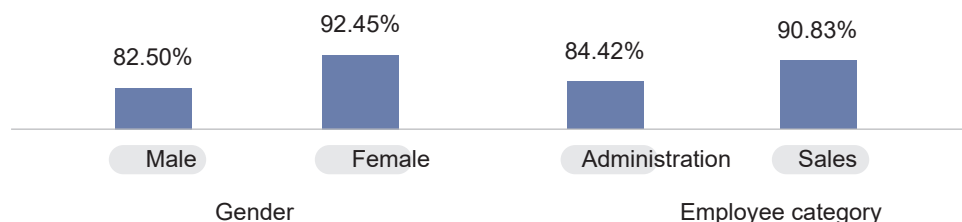
Hiyes International regards its employees as essential partners in sustainable operations. Guided by a philosophy of pragmatism and long-term management, the Company continues to promote a human resource strategy centered on “the right person for the right job, keeping up with the times, and harmony between employees and employer.” The Company offers a market-competitive remuneration and benefits system and adheres to the principle of equal treatment, establishing diverse and open communication channels to facilitate two-way engagement and mutual trust between labor and management. We are also committed to fostering a friendly and inclusive workplace culture, helping employees grow and reach their full potential within a safe and fulfilling work environment.

To gain a deeper understanding of employees’ work status and development needs, the Company conducts annual performance appraisals to help employees leverage their professional capabilities and achieve work goals in appropriate positions. Performance evaluation results are linked to personal year-end bonuses based on the year’s overall operational and profitability performance. These results also serve as a key basis for promotions and salary adjustments, aiming to achieve the goals of employee motivation and mutual prosperity. For employees eligible for annual performance appraisal in 2025, the completion rate is 100%.

Statistics of 2025 Appraisal		Number of Employees Eligible for Appraisal	Number of Employees of the Category	Percentage
Gender	Male	66	80	82.50%
	Female	98	106	92.45%
Employee category	Administration	65	77	84.42%
	Sales	99	109	90.83%

Note: Employee performance appraisal excludes supervisors at the manager level and above.

Ratio of Employee Appraisal



5.2.1 Remunerations and Benefits

Meaning to the Company

Employees are Hiyes International’s most important and valuable assets, serving as the core cornerstone of the Company’s sustainable development. The Company is committed to establishing a stable and competitive remuneration system and enhancing employee benefits to meet diverse career development needs. By doing so, we continue to attract and retain outstanding talent to jointly drive corporate sustainable growth.

Commitments

Adhering to the employment philosophy of “from each according to their ability, to each according to their worth,” we determine reasonable and market-competitive salary levels based on employees’ educational background, professional knowledge and skills, seniority, and personal performance.

The Company upholds the principle of gender equality and strictly prohibits any form of discrimination based on physiological or psychological differences, fully implementing the spirit of equal pay for equal work. As employees accumulate seniority and professional experience, the Company shares its operational results through a reasonable reward system. This allows employees to leverage their expertise while ensuring personal financial stability and quality of life, thereby enhancing their sense of identity and belonging within the organization.

Short-, Mid-, and Long-Term Goals

Remuneration levels are adjusted periodically based on market trends and individual performance.



Concrete Results

In addition to providing salaries and meal allowances, Hiyes International offers a “health allowance” to encourage employees to maintain healthy living habits, such as quitting smoking or remaining a non-smoker. Year-end bonuses are distributed annually based on the Company’s operating performance to recognize employees’ hard work throughout the year. This practice also shares the fruits of the Company’s success, strengthening employees’ sense of belonging and cohesion.

Regarding employee benefits, we provide labor insurance, national health insurance, and labor retirement pension in accordance with the law. More than this, we also offer group insurance coverage that exceeds the requirements of the Labor Standards Act, ensuring that employees receive comprehensive protection for their health, livelihood, and risk management.

The Company has established the “Hiyes International Co., Ltd. Employee Welfare Committee” in accordance with the law, with total expenditures amounting to NT\$2,825,276 in 2025. We are committed to providing various welfare measures that exceed the requirements of the Labor Standards Act, including cash gifts for weddings, maternity allowances, funeral subsidies, employee travel subsidies, year-end parties, and birthday gift vouchers, to fully support the personal needs of our employees. (In 2025, five employees received cash gift for wedding, ten received maternity allowances, and 16 received funeral subsidies)

Upholding the core concept of “Create Your Lifestyle,” the Company actively assists employees in mapping out their ideal lives and realizing the dream of home ownership. Exclusive home purchase discounts are provided to encourage employees to establish stable residences. By securing a foundation for a worry-free life, employees can fully commit to their work while balancing professional growth and family well-being. To enhance the work efficiency of employees in the Sales Department, the Company provides subsidies for the purchase of Apple Mac notebooks to support daily operations, presentation preparation, and external proposal needs, reflecting the principle that “we must have adequate tools to do a good job.”

Considering the frequent business trips and commuting needs of employees in the Sales Department, the Company provides house rent allowances and transportation subsidies for returning home to reduce the burden on expatriate employees. For employees who frequently travel between the Company and the construction site, transportation and fuel subsidies are also provided to enhance commuting convenience, ensuring that employees can focus on business development and performance improvement.

Responsible Department/Complaint Mechanism

Department Heads/Direct Communication; Human Resources Department;
HR contact information: hr@hiyes.tw; Telephone: (02) 8712-2888.

Evaluation Mechanism

No dispute related to salary and benefits occurred in 2025.

Employee Benefits	Full-Time Employees	Employee Benefits	Full-Time Employees
Group insurance	✓	Employee travel subsidy	✓
Monetary gift for wedding	✓	Subsidy for arts and cultural activities	✓
Maternity allowance	✓	Employee discount for home-buying	✓
Funeral subsidy	✓	Year-end party	✓
Monetary gift for Mid-Autumn Festival	✓	Department gathering	✓
Monetary gift for Dragon Boat Festival	✓	Health allowance	✓
Year-end bonus	✓	Breastfeeding room	✓
Birthday gift vouchers	✓	On-site health services	✓

Salary for Full-Time Non-Manual Employees

For the salary information on the full-time non-manual employees of the Company, please refer to the link below and enter the keywords “listed, 2025, Other industries” to search.



Salary information
for full-time
non-manual
employees

<https://mops.twse.com.tw/mops/#/web/t100sb15>

2025 Year-end Party



2025 Back Office Gatherings



2025 Employee Travel



2025 Sales Department – Team Activities and Gatherings



Parental Leave

Adhering to the principles of caring for its employees and valuing family, Hiyes International is dedicated to helping staff achieve work-life balance. The Company strictly adheres to the relevant provisions of the Act of Gender Equality in Employment and provides comprehensive parental leave of absence benefits. Employees who have been employed for at least six months may apply for unpaid parental leave of up to two years before their child reaches the age of three. In addition, the Company ensures that employees can seamlessly return to their original departments and positions upon the expiration of their leave, thereby supporting the continuity of their career development.

In 2025, a total of 5 employees applied for parental leave of absence, demonstrating Hiyes' commitment to supporting employees in balancing work and family responsibilities.

Employees' Parental Leave/Year	Gender	Statistics		
		2023	2024	2025
Number of employees eligible for parental leave	Male	4	8	9
	Female	12	11	12
Number of employees applying for parental leave	Male	0	0	0
	Female	5	4	5
Number of employees due to reinstatement upon the end of the parental leave (A)	Male	0	0	0
	Female	6	4	3
Number of employees actually reinstated upon the end of the parental leave (B) (including early reinstatement)	Male	0	0	0
	Female	5	3	3
Reinstatement rate (B/A)	Male	0.00%	0.00%	0.00%
	Female	83.33%	75.00%	100.00%
Number of employees who reinstated upon the end of the parental leave, and are still in service for 12 months after the reinstatement in the previous year (C)	Male	0	0	0
	Female	3	4	3
Retention rate (C/previous year B)	Male	0.00%	0.00%	0.00%
	Female	100.00%	80.00%	100.00%

Note 1: The number of employees eligible for parental leave is based on the number of male and female employees who have applied for maternity leave or paternity leave in the past three years.

Note 2: Reinstatement rate = (total number of employees actually reinstated in the year / total number of employees due to reinstatement in the year) * 100%.

Note 3: Retention rate = (total number of employees still employed 12 months after reinstatement in the previous year / number of employees actually reinstated in the previous year) * 100%.

Employee Satisfaction

The Company conducted its first employee satisfaction survey in October 2025 to understand the overall current state of the Company from the employees' perspective and to serve as the basis for subsequent organizational development and talent strategy planning. The survey covered four key areas: overall company operations and management, team atmosphere and colleague relations, remuneration and employee welfare, and promotion and development system, with an employee response rate of 52%.

The survey results provided insight into employees' opinions and suggestions on various issues, serving as an important basis for reviewing the current state of the organization and subsequent human resource planning. The survey results also helped the Company maintain its focus on employee needs and serve as an important reference for fostering a positive work environment and enhancing communication.



Target Audience	Employees who joined on or before 2025/09/30 and remained employed as of 2025/10/01
Subject	• Overall company operations and management • Team atmosphere and colleague relations • Remuneration and benefits • Promotion and development system
Number of Survey Participants	183 employees
Response Rate	52%
Investigating Department	Human Resources Department
Survey Frequency	Annually
Survey Period	2025/01/01–2025/12/31
Overall Satisfaction	• Each item was scored on a 5-point scale • Average of 4.04 (ranging from 3.65 to 4.16)
Survey Results	• The overall average score remained stable. Specifically, “overall company operations and management” (4.16 points) and “team atmosphere and colleague relations” (4.14 points) performed relatively well, indicating that employees held a positive attitude toward the Company’s general direction and interactions with colleagues. The “promotion and development system” (3.65 points) received a lower score, indicating that there is still room for improvement.
Enhancement and Improvement Plans	• We will continue to monitor employee feedback regarding career development and the promotion system while regularly reviewing relevant systems. • At the same time, we will build upon our existing positive peer interactions and benefit programs to foster a friendly workplace atmosphere, enhancing employee engagement and job satisfaction.

Message from Stakeholders – Chang, Hsiang-Yen of Sales Department



During my time at the Company, I embraced a significant new role in my life – becoming a mother. I was concerned about balancing work and family, particularly about missing critical milestones in my children’s growth. However, the Company’s [parental leave and flexible return system] has made me feel deeply supported and valued.

During my childcare leave, I was able to step away from the workplace with peace of mind and fully devote myself to my children’s upbringing, without having to sacrifice precious time with them due to financial concerns or work-related pressure. During this period, the Company not only retained my original position but also reinstated all benefits upon my return to the workplace, eliminating the need for re-accumulation or a period of readjustment.

More importantly, the company gave employees a great deal of flexibility, allowing me to determine the most suitable time to return to work based on my family situation and my child’s changing routines. Instead of pressure or urgency, I was met with trust and understanding, which made me feel more grounded and confident upon returning to my position.

This period of parental leave allowed me to transition into my new role smoothly and find a more stable rhythm in my life. I am deeply grateful to the Company for providing the flexibility that allowed me to achieve a balance between my work and family life. For me, this system is more than just a benefit; it is the ultimate testament to the Company’s commitment to walking alongside its employees and growing together.

Message from Stakeholders – Yu, Hsin-Jou of Finance Department



When I found out I was pregnant, I was worried about how taking leave might affect my work and my colleagues, so I informed my supervisor early on. My supervisor congratulated me warmly and told me not to worry about my workload. From maternity leave through to postnatal childcare leave, the care I received from my supervisors and colleagues was incredibly warm. My colleagues also assisted with the procedures for my leave and company insurance, allowing me to rest and bond with my baby without any worries. I am truly grateful!

Parental leave allowed me to be there for my child's growth and cherish every moment of his rapid development during his first year. This is the life as a mother that I have always longed for; though things can get a bit hectic at times, it is incredibly fulfilling and happy! I am deeply grateful for the opportunity to have been part of this journey.

Upon returning to work, the notes compiled by my colleagues helped me get up to speed and catch up on work progress more quickly. The Company's flexibility in allowing me to adjust my working hours so I could go home earlier to be with my child also helped me gradually find a balance between work and family.

I am grateful for the Company's comprehensive support, which has greatly eased my anxiety as I transition into my new role as a mother!

Breastfeeding Room

Hiyes International is committed to creating a gender-friendly workplace and supports female employees in balancing work and breastfeeding after childbirth. We actively respond to government policies by providing dedicated lactation rooms. These independent, comfortable, and private spaces allow employees to express breast milk with peace of mind after returning to work. This initiative not only implements maternal health protection but also demonstrates the Company's concrete commitment to upholding the rights and interests of its employees.



Retirement System

To safeguard the quality of life and financial security of its employees after retirement, Hiyes International has fully implemented the "defined contribution system" (new labor pension system) in accordance with the "Labor Pension Act." Since July 1, 2005, the Company has contributed 6% of employees' monthly actual wages to their personal pension accounts at the Bureau of Labor Insurance, ensuring the stable accumulation of retirement benefits. In addition, we encourage and assist employees to voluntarily contribute to their pension within a range of 1% to 6% based on their personal preference. These contributions are deducted and remitted by the Company into individual accounts, further strengthening the long-term retirement safety net. This initiative not only demonstrates the Company's emphasis on the well-being of the employees but also represents a concrete commitment to practicing sustainable care.

As of December 31, 2025, the amount of pension contributions for the year was NT\$6,997,531.



5.2.2 Talent Cultivation

Meaning to the Company

Talent is the cornerstone of Hiyes International's sustainable operations. We place a high priority on the professional capabilities and potential development of our employees. Through diverse recruitment channels – including professional recruitment platforms, industry–academia collaboration, employee referrals, and internal transfers – we attract top talent with various professional backgrounds and experiences to foster organizational diversity and innovation momentum. For new employees, we arrange comprehensive orientation training on their first day of work, covering the corporate overview, organizational structure, administrative regulations, and benefits system. This helps employees quickly integrate into the corporate culture while fostering a sense of identity and belonging.

Commitments

To continuously enhance employees' professional competencies, each department provides a range of professional training and learning resources tailored to specific job requirements, fully supporting employees' career development. Hiyes International centers its strategy on “on-the-job training,” transforming practical wisdom into organizational assets through mentorship programs and the transfer of experience from supervisors and senior employees to shape a learning organization culture rooted in knowledge sharing.

Short-, Mid-, and Long-Term Goals

- 1. Professional skill deepening:** In response to practical business needs, Sales Department staff completed 12 hours of DraftSight 2D CAD courses to enhance professional skills and improve operational efficiency. Additionally, the Company encourages employees to pursue continuous education by fully subsidizing registration fees and teaching material costs for the real estate broker license examination, helping employees obtain professional certifications and achieve self-actualization.
- 2. Digital transformation and AI empowerment:** In response to the surge in AI technology, we launched multiple practical artificial intelligence (AI) application courses this year. The goal is to empower employees to integrate AI tools into

their daily workflows. Beyond improving efficiency and reducing repetitive tasks, this initiative aims to strengthen data analysis and decision-making capabilities, thereby enhancing overall work value.

- 3. Sustainable learning environment:** By fostering continuous learning and innovative applications, we are committed to creating a sustainable learning environment that empowers employees to leverage their expertise and technology to address challenges. This initiative drives environmental (E), social (S), and governance (G) objectives, achieving shared prosperity for our employees, the enterprise, and society.

Concrete Results

Since 2021, Hiyes International has collaborated with colleges and universities to promote off-campus internship programs, dedicated to cultivating professional talent in real estate brokerage and sales. We provide practical internship opportunities for young students to gain firsthand insights into industry operations and the workplace environment through a “learning by doing” approach. Currently, our partnering academic institutions include the Department of Land Management of Feng Chia University and Department of Real Estate Management of National Pingtung University. We will continue to provide internship positions and career development opportunities to support students in securing employment upon graduation, fulfilling our social responsibility vision of “seamless transition from campus to workplace.”

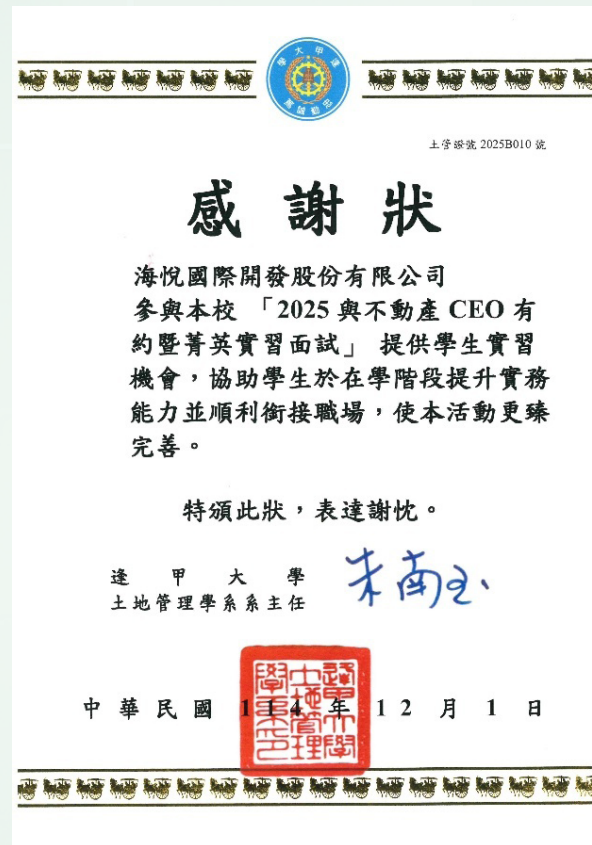
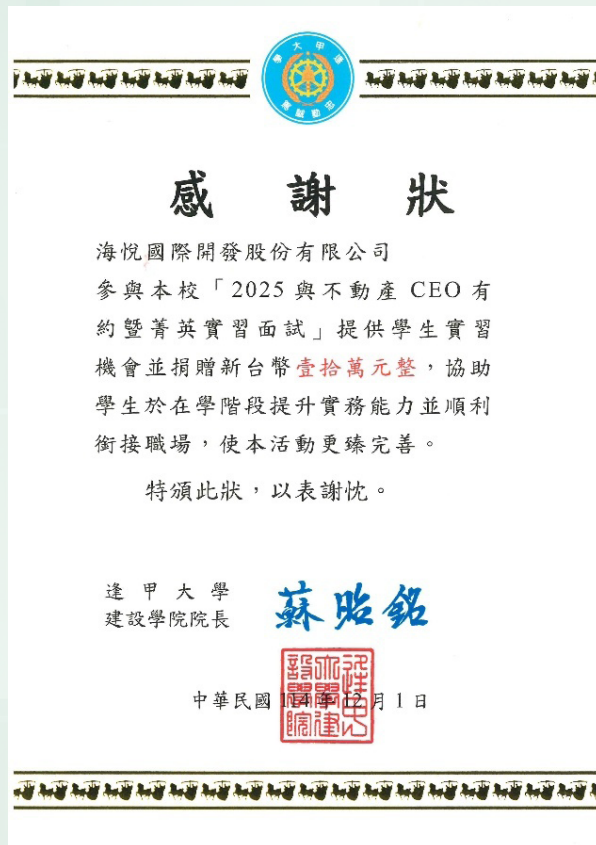
Responsible Department/Complaint Mechanism

Department Heads/Direct Communication; Human Resources Department; HR contact information: hr@hiyes.tw; Telephone: (02)8712-2888.

Evaluation Mechanism/Results

- A total of four students who participated in the internship program in 2025 stayed on as full-time employees after the internship.
- The education and training rate for new employees is 100%.

Participation in Recruitment for Corporate Internship of Department of Land Management, Feng Chia University



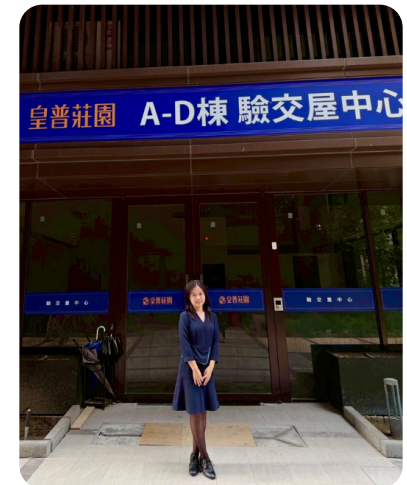
Message from Stakeholders – Liao, Tzu-Yuan of Sales Department

During my sophomore year, I had the opportunity to visit Hiyes International's project site through relevant departmental courses, which marked my first exposure to the real estate agency industry. During my university years, I constantly reflected on my future career path. In my senior year, through the "Feng Chia University Department of Land Management – Internship Program with CEOs," I had the opportunity to reconnect with Hiyes. Through the introduction of senior alumni, I gained a deeper understanding of real estate agency sales, which motivated me to secure an internship at Hiyes.

During the internship, I worked under the guidance of a senior mentor and was responsible for business administration duties. As administrative work required extensive use of Excel, I initially felt somewhat overwhelmed when encountering unfamiliar formulas. However, through practical application and patient guidance from my senior colleague, I gradually became proficient in the preparation of daily reports. During my internship, the site was in the inspection and handover stage. In addition to administrative duties, I was responsible for receiving inspection and handover clients on-site, managing real-time situations, and addressing clients' concerns regarding the inspection and handover process. On-site, I experienced the entire process from initial inspection to the completion of the handover. Progressing from the initial nervousness of facing clients to being able to work independently has given me a profound sense of accomplishment in my role.

Through this internship, I gained firsthand experience at project sites, interacted with numerous clients, and learned how to communicate effectively with clients and collaborate as part of a team. I have also learned to remain calm and composed in high-pressure situations, while developing a keen eye for numerical detail and meticulousness in documentation. During the internship, interactions with senior alumni, supervisors, and clients enriched my practical experience and enhanced my workplace communication skills. This experience laid a solid foundation for my future career.

I am deeply grateful to Hiyes for providing me with this internship opportunity. While the internship was full of challenges, it also provided significant opportunities for growth. I was fortunate to be guided by my senior mentor as I entered the real estate agency industry and became a member of the Hiyes family. This experience allowed me to enter the workforce before graduation and gain a deeper understanding of my compatibility with the profession. Through this internship, I successfully transitioned to a full-time position upon graduation. This experience has become a significant milestone in my career.



Employee Career Development and Implementation Status

In accordance with the annual training plan, the Company remains committed to the learning and growth of its employees by providing various internal and external training resources. Through these initiatives, we aim to enhance professional capabilities and overall quality, thereby supporting corporate development. The Company organizes various training programs on an ad hoc basis, including new employee training, professional skills courses, and general education. We also encourage employees to participate in professional certification courses to further enhance their individual expertise.

In addition, the Company invites supervisors and employees to conduct a brief review of career directions and competency requirements, and provides an annual development reference. Through appropriate follow-up and feedback, the Company aims to assist employees in reflecting on their personal development goals.

I. New employee training:

1. Goal: To help new employees familiarize themselves with the Company and gain a multi-faceted understanding of the corporate culture and job responsibilities.
2. Target: New employees.
3. Results: In 2025, new employee training reached 23 person-times, totaling 57.5 hours.

II. Professional Training (AI and Sales Pitching):

1. Goal: Enhance professional knowledge and strengthen job competencies.
2. Eligible participants: Assigned employees.
3. Results: Professional training in 2025 totaled 174 participants and 1,506 hours.

III. General Training (Workplace Violence and Unlawful Acts):

1. Goal: Enhance employees' overall competencies and workplace adaptability, covering areas such as gender equality, digital learning, and health management to promote personal growth and corporate development.
2. Target: All employees.
3. Results: A total of 188 person-times participated in general training in 2025, totaling 188 hours.

IV. Resources invested:

Hiyes International views talent as the cornerstone of its sustainable operations. In 2025, the Company invested in various hardware and software resources to establish a growth system centered on on-the-job training. Beyond hiring external professional consultants and lecturers, we leveraged the experience of supervisors and senior employees through a mentorship program to transform practical wisdom into organizational assets. The total training hours accumulated throughout the year reached 3,607.

The Company's training resources provide comprehensive coverage of the three pillars of ESG, including:

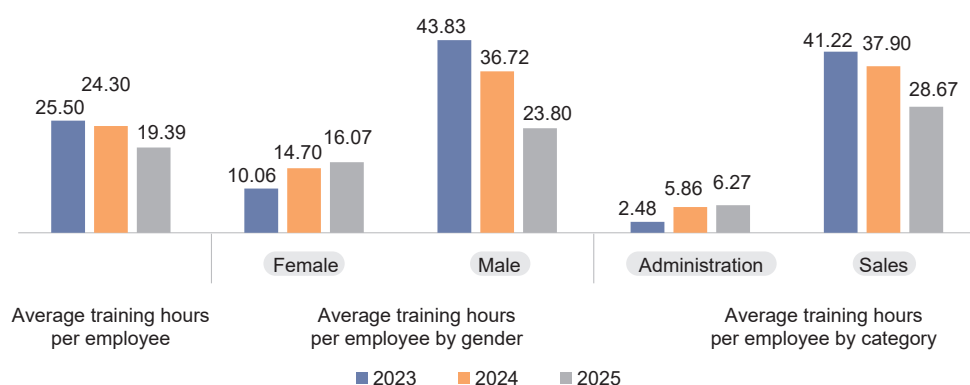
1. Integrity and governance: Courses on ethical management, human rights protection, information security protection, gift management, and investment management.
2. Professionalism and innovation: AI practical application, DraftSight drawing courses, and professional training for the sales team.
3. Welfare and environment: Psychologist lectures, workplace harassment prevention, and environmental and energy education.

Statistics/Year		2023	2024	2025
Average training hours per employee		25.50	24.30	19.39
Average training hours per employee by gender	Female	10.06	14.70	16.07
	Male	43.83	36.72	23.80
Average training hours per employee by category	Administration	2.48	5.86	6.27
	Sales	41.22	37.90	28.67

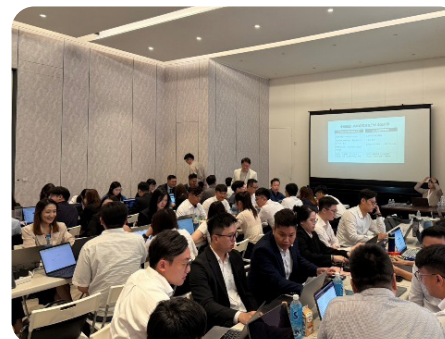
Note 1: Average training hours per employee: total training hours of all employees in the year/total number of employees at the end of the year.

Note 2: Average training hours per female employee: total training hours of female employees in the year/total number of female employees at the end of the year.

Average Training Hours of Employees



Education and Training



5.2.3 Labor–Management Communication and Occupational Safety

Diverse Communication and Rights Protection

Hiyes International values employee feedback and is committed to fostering an open, two-way communication culture. We encourage employees to communicate directly with their immediate supervisors and have established multiple grievance channels (including complaint mailboxes, the general manager's mailbox, and communication software) for employees to report illegal activities or provide suggestions. Through transparent mechanisms, we have effectively enhanced labor–management communication and deepened the foundation of mutual trust. In 2025, the Company maintained a record of zero labor disputes, demonstrating a harmonious workplace atmosphere.

To protect the rights and interests of employees, in the event of major operational changes requiring the termination of labor contracts, the Company strictly adheres to Article 16 of the Labor Standards Act by providing statutory notice periods and related wages based on employees' seniority, as specified below:

1. Where a worker has worked continuously for more than three months but less than one year, the notice shall be given ten days in advance.
2. Where a worker has worked continuously for more than one year but less than three years, the notice shall be given twenty days in advance.
3. Where a worker has worked continuously for more than three years, the notice shall be given thirty days in advance.

Pursuant to the law, where an employer terminates the contract without serving an advance notice within the time limit prescribed in the first paragraph, he/she shall pay the worker wages for the advance notice period.

Workplace Health and Safety

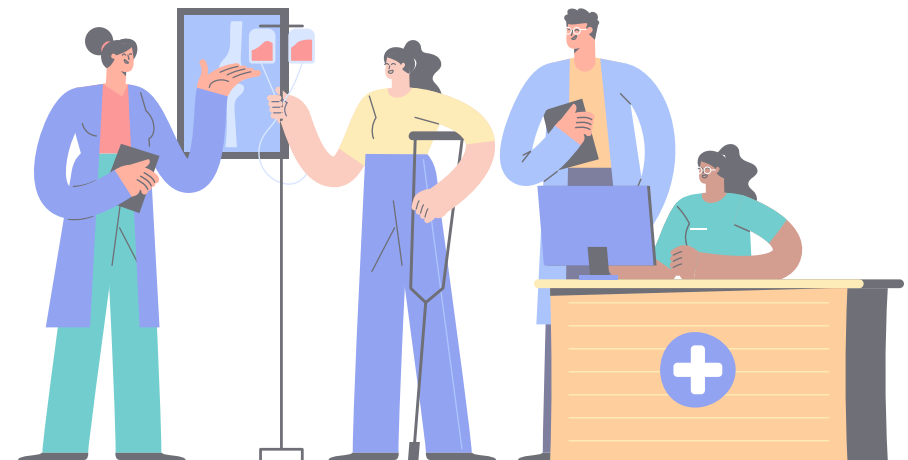
Employee well-being is the cornerstone of corporate sustainability. In accordance with the Occupational Safety and Health Act and relevant regulations, Hiyes International has implemented the following measures to foster a safe and supportive working environment:

1. Environmental Safety Management:

- Regularly cooperate with the building's fire safety equipment inspections.
- Implement office cleaning and disinfection, and regularly review software and hardware equipment for timely repairs.
- In accordance with the "Regulations of Occupational Safety and Health Management," a Class A occupational safety and health manager has been appointed to strengthen safety governance.

2. Health Promotion and Prevention:

- Ergonomic hazard prevention: Pursuant to Article 6 of the Occupational Safety and Health Act, the "Musculoskeletal Symptom" e-questionnaire is used to analyze and prevent potential injuries resulting from repetitive operations.
- On-site health services: Contracted nurses and occupational medicine physicians are scheduled regularly to provide on-site consultations and health education. A total of 22 on-site health services were held in 2025.
- First aid and health checkups: Certified first aid personnel have been appointed and automatic external defibrillators (AEDs) have been installed; a regular health checkup was completed for all employees in 2025.



5.3/ Participation in Social Welfare

Hiyes International upholds the core philosophy of “giving back to society what we take from it,” continuously promoting corporate social responsibility with the goal of achieving sustainable corporate development. To fulfill its corporate social responsibility, the Company established the “Hiyes Charity Foundation” to serve as a key platform for promoting public welfare initiatives and giving back to society. Through the foundation’s operations, Hiyes International actively participates in various public welfare and charitable initiatives, focusing on healthcare and disadvantaged groups while supporting the preservation and development of local culture. Through these concrete actions, the Company responds to societal needs, deepens its engagement with local communities, and realizes its positive social impact.

As of December 31, 2025, Hiyes International’s cumulative public welfare donation amount for the year exceeded NT\$40 million, demonstrating the Company’s long-term commitment to social welfare and sustainable development.

Following the floods in Guangfu Township, Hualien County in September 2025, employees of Hiyes International spontaneously formed a volunteer team to assist residents with disaster cleanup, demonstrating a profound sense of compassion and commitment to action. To encourage these “Shovel Supermen” who stepped forward, the Company treated the day of their volunteer service as official leave with pay and provided an additional day of public welfare leave to thank them for their efforts and contributions to Hualien.



Activities (Units)	Funds (Supplies)
Mennonite Christian Hospital	NT\$2,000,000
Fushou Lane Beiji Temple	NT\$500,000
Hiyes Charity Foundation	NT\$33,000,000
National Culture and Arts Foundation	NT\$100,000
Real Estate Marketing Agency Associations of the R.O.C.	NT\$50,000
Renovation Project of the College of Law Building at National Chengchi University	NT\$200,000
Noordhoff Craniofacial Foundation	NT\$453,700
5th Blood Donation Campaign (blood drive)	259 bags of blood
Association of Taipei City Firefighters’ Friends	NT\$100,000
Boyo Social Welfare Foundation	NT\$3,000,000
Feng Chia University	NT\$100,000
Taiwan Foundation for Disaster Relief	NT\$3,000,000
Taiwan Provincial Jian Shun Nursing Home Foundation	NT\$60,000
National Taiwan University Hospital	NT\$1,000,000
Taiwan Taichung Churches Alliance	NT\$150,000
1219 Incident Assistance Project	NT\$100,000

Hiyes International employees visited Taichung City Love Home (managed by Maria Social Welfare Foundation) to participate in a one-day volunteer service activity. On the day of the event, employees engaged in heartwarming interactions and spent quality time with the beneficiaries, demonstrating the Company's commitment to social welfare through tangible actions of care and support.



The Hiyes Charity Foundation donated NT\$200,000 to the Andrew Charity Foundation to support assistance and care initiatives for vulnerable groups, providing timely and substantive support to economically disadvantaged families.

In addition to capital injection, the Association also called on its colleagues to actively participate in volunteer services, working together to package food parcels. On the day of the event, all volunteers worked tirelessly and collaboratively to complete the mission of packaging 200 food boxes, conveying warmth and care through their actions.

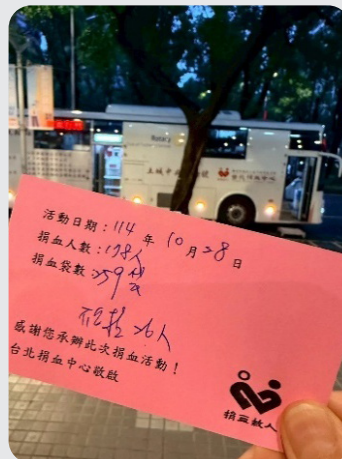


In 2025, Hiyes International continued its tradition of organizing an annual blood drive. The Company invited employees and called upon the public to roll up their sleeves to donate blood, with the event held enthusiastically at the plaza in front of the Taipei headquarters. This year, the theme was “One Bag of Blood, One Hope!” Centered on this theme, the Company translated its core value of giving back to society into tangible action, turning compassion into direct support. A total of 178 people, including Hiyes International employees and members of the public, participated in the blood drive. A total of 259 bags of blood was collected, providing the community with an abundance of care and hope.

2025海悅公益捐血活動
一袋血，一份希望！

- ★ 10/22前報名並於10/28完成捐血 可獲得全聯禮券600元
- ★ 名額有限！請於10/22(三)前報名，報名成功者將於10/23 17:00前簡訊通知。
- ★ 捐血日：10/28(二)台北市松山區敦化北路260號1樓前廣場

海悅國際HI-YES



Hiyes International sponsored the 13th Charity Christmas Road Running event, organized by the ADA Advanced Developers Association in 2025, to support public welfare initiatives and to allow employees and their families to participate in a healthy, LOHAS-oriented road running activity.



I. GRI Index Table

Disclaimer

Hiyes International has reported the period from January 1 to December 31, 2025 by following the GRI Standards

GRI 1 Used

GRI 1: Foundation 2021

**Applicable GRI
Sector Standards**

Not applicable

Topic	Disclosed Item	Item Description	Chapter	Page Number	Remark
GRI 2: General Disclosures 2021					
Organization and Reporting Practices	2-1	Organizational details	2.1 Company Profile	21	
	2-2	Entities included in the organization's sustainability reporting	Editorial Guidelines	4	
	2-3	Reporting period, frequency and contact point	Editorial Guidelines	4	
	2-4	Restatements of information	Editorial Guidelines	4	
	2-5	External assurance	Editorial Guidelines	4	
Activities and Workers	2-6	Activities, value chain and other business relationships	2.1 Company Profile	14	
	2-7	Employees	5.1.2 Employee Statistics	44	
	2-8	Workers who are not employees	-		Not applicable; the Company has no non-employee workers.
Governance	2-9	Governance structure and composition	2.1 Company Profile/Organizational Structure	14	
	2-10	Nomination and selection of the highest governance body	3.1.1 Board of Directors	22	
	2-11	Chair of the highest governance body	3.1.1 Board of Directors	22	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainable Development Committee	6	
	2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Development Committee	6	
	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Development Committee	6	

Topic	Disclosed Item	Item Description	Chapter	Page Number	Remark
Governance	2-15	Conflicts of interest	3.1.1 Board of Directors	22	
	2-16	Communication of critical concerns	-		Not applicable; no key material incidents were communicated during the reporting period.
	2-17	Collective knowledge of the highest governance body	3.1.1 Board of Directors	22	
	2-18	Evaluation of the performance of the highest governance body	3.1.1 Board of Directors	22	
	2-19	Remuneration policies	3.1.2 Functional Committees	26	
	2-20	Process to determine remuneration	3.1.2 Functional Committees	26	
	2-21	Annual total compensation ratio	-		Not disclosed due to confidentiality restrictions.
Strategy, Policy and Practice	2-22	Statement on sustainable development strategy	Message from the Management	2	
	2-23	Policy commitments	3.1.4 Ethics and Integrity 3.4 Operational Performance 4.2 Carbon Emissions 5.2.1 Remunerations and Benefits 5.2.2 Talent Cultivation	30 32 38 48 55	
	2-24	Embedding policy commitments	3.1.4 Ethics and Integrity 3.4 Operational Performance 4.2 Carbon Emissions 5.2.1 Remunerations and Benefits 5.2.2 Talent Cultivation	30 32 38 48 55	
	2-25	Processes to remediate negative impacts	3.1.4 Ethics and Integrity 3.3 Legal Compliance	30 32	
	2-26	Mechanisms for seeking advice and raising concerns	3.1.4 Ethics and Integrity 3.3 Legal Compliance	30 32	
	2-27	Compliance with laws and regulations	3.3 Legal Compliance	32	
	2-28	Membership associations	2.4 Participation in External Organizations	19	

Topic	Disclosed Item	Item Description	Chapter	Page Number	Remark
Engagement of Stakeholders	2-29	Approach to stakeholder engagement	1.2 Confirming Stakeholders	8	
	2-30	Collective bargaining agreements	-		Not applicable; the Company's employees have not signed a collective bargaining agreement.
GRI 3: Material Topics 2021					
Material Topics	3-1	Process to determine material topics	1.4 Material topics Identification	10	
	3-2	List of material topics	1.4 Material topics Identification	10	
Aspect of economy					
Economic Performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.4 Operational Performance	32	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	3.4 Operational Performance	32	
	201-2	Financial implications and other risks and opportunities due to climate change	4.3 Climate Change	40	
	201-3	Defined benefit plan obligations and other retirement plans	5.2.1 Remunerations and Benefits	48	
	201-4	Financial assistance received from government	-		Not applicable; as the Company has not received any government financial assistance, there is no relevant information to disclose.
Aspect of environment					
Energy					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.1 Energy Management	38	
	302-3	Energy intensity	4.1 Energy Management	38	
Emissions					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.2 Carbon Emissions	38	

Topic	Disclosed Item	Item Description	Chapter	Page Number	Remark
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.2 Carbon Emissions	38	
	305-2	Energy indirect (Scope 2) GHG emissions	4.2 Carbon Emissions	38	
	305-3	Other indirect (Scope 3) GHG emissions	4.2 Carbon Emissions	38	
	305-4	GHG emissions intensity	4.2 Carbon Emissions	38	
	305-5	Reduction of GHG emissions	4.2 Carbon Emissions	38	
	305-6	Emissions of ozone-depleting substances (ODS)	-		Not applicable; as the Company has no manufacturing processes, no relevant information is disclosed.
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-		Not applicable; as the Company has no manufacturing processes, no relevant information is disclosed.
Aspect of society					
Employment					
GRI 3: Material Topics 2021	3-3	Management of material topics	5.2.1 Remunerations and Benefits	48	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.1.2 Employee Statistics	44	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.1 Remunerations and Benefits	48	
	401-3	Parental leave	5.2.1 Remunerations and Benefits	48	
	Salary	The number of full-time non-managerial employees, the average and median salaries of full-time non-managerial employees, and the difference of these three figures from the previous year shall be disclosed	5.2.1 Remunerations and Benefits	48	
Occupational Health and Safety					
GRI 403: Occupational Health and Safety 2018	403-3	Occupational health services	5.2.3 Labor-Management Communication and Occupational Safety	60	

Topic	Disclosed Item	Item Description	Chapter	Page Number	Remark
GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	5.2.3 Labor–Management Communication and Occupational Safety	60	
	403-6	Promotion of worker health	5.2.3 Labor–Management Communication and Occupational Safety	60	
Training and Education					
GRI 3: Material Topics 2021	3-3	Management of material topics	5.2.2 Talent Cultivation	55	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.2.2 Talent Cultivation	55	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.2.2 Talent Cultivation	55	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.2 Suitable Persons for Suitable Jobs	48	
Diversity and Equal Opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.1.2 Employee Statistics	44	
Human Rights Assessment					
GRI 412: Human Rights Assessment 2016	412-1	Operations subject to human rights reviews or human rights impact assessments	5.1.1 Human Rights Protection	43	
	412-2	Employee training on human rights policies or procedures	5.1.1 Human Rights Protection	43	
Customized topics					
Information Security					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.6 Information Security Protection	35	
Customize material topic	Customization	No material information security incidents occurred	3.6 Information Security Protection	35	
Ethics and Integrity					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.1.4 Ethics and Integrity	30	
Customize material topic	Customization	No violation incidents of ethics and integrity occurred	3.1.4 Ethics and Integrity	30	

II. SASB Standards: Real Estate Services

SASB Topics	Serial No.	Accounting Standards	Disclosure Method	Disclosure Content
Sustainable Service	IF-RS-410a.1	Revenue from energy and sustainability services	Quantification	Hiyes International is a company that provides real estate marketing agency services. It mainly provides intermediary services for house rental and sale. The services include pre-sale houses, residual houses, individual newly built houses for residence, as well as plants and offices. The revenue source of Hiyes International does not primarily rely on the provision of energy and sustainable services; therefore, there is no direct revenue from these services.
	IF-RS-410a.2	(1) Floor area and (2) number of buildings under management provided with energy and sustainability services	Quantification	Not applicable. Hiyes International is a company that provides real estate marketing agency services and does not offer property management services. Therefore, the areas and quantities of buildings providing energy and sustainable services are not available.
	IF-RS-410a.3	(1) Floor area and (2) number of buildings under management that have obtained an energy rating	Quantification	Not applicable. Hiyes International is a company that provides real estate marketing agency services but does not offer property management services. Therefore, no energy assessment is conducted for the buildings providing energy and sustainable services.
Information Transparency and Management of Conflicts of Interest	IF-RS-510a.1	Brokerage revenue from dual agency transactions	Quantification	The intermediary system in Taiwan is a dual agency system (buyers and sellers can be transacted by the same company), and our disclosure is made within this scope of disclosure. Revenue directly from dual agency transactions for real estate intermediary services of Hiyes International Buyers can also learn the reasonable transaction price of the said transaction and transactions in the neighborhood through the Real Price Registration System, to ensure the buyer's interests.
	IF-RS-510a.2	Revenue from transactions related to valuation services	Quantification	Not applicable. Hiyes International only provides relevant market information to the seller as a reference for the selling price during the real estate intermediary service process; however, no valuation service is provided. Therefore, no revenue from valuation services is generated.
	IF-RS-510a.3	Total amount of monetary losses resulting from legal proceedings associated with professional integrity (including duty of care)	Quantification	In 2025, Hiyes International did not suffer any monetary losses due to fraud, corruption or bribery.
Activity Metrics				
-	IF-RS-000.A	Number of property management clients, categorized by: (1) tenants and (2) real estate owners	Quantification	Not applicable. Hiyes International is a company that provides real estate marketing agency services but does not offer property management services. Therefore, the number of clients under property management is not available.
	IF-RS-000.B	Floor area under management with owner operational control	Quantification	The headquarters building over which Hiyes International has operational control right. The total floor area of the building is 377.13 square meters (114.08 pings). Note: The area is estimated by multiplying the total area of the building on the floor by 30%, which is the area occupied by Hiyes International.
	IF-RS-000.C	Number of buildings under management with owner operational control	Quantification	
	IF-RS-000.D	Number of leases transacted, categorized by: (1) tenants and (2) real estate owners	Quantification	Not applicable. Hiyes International is a company that provides real estate marketing agency services, but no leasing transaction service is provided.
	IF-RS-000.E	Number of appraisals provided	Quantification	Not applicable. Hiyes International only provides relevant market information to the seller as a reference for the selling price during the real estate intermediary service process; however, no valuation service is provided, and therefore, no estimate is available.

III. Climate Special Chapter

Climate-related information of TWSE and TPEx listed companies

Item	Implementation Status						
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Company's climate risk management is discussed and evaluated by the Risk Management Committee. Regarding climate change-related resolutions, the Committee reports on implementation performance and provides improvement suggestions to the Board of Directors. Furthermore, the current year's results and the work plan for the following year are presented to the Board in the fourth quarter.						
2. Describe how the identified climate risks and opportunities affect the Company's business, strategy, and financial impacts (short, medium, and long term).	<table> <tr> <th>Risk and Opportunity Items</th><th>Financial Impacts and Response Mechanisms</th></tr> <tr> <td>Rising raw material costs</td><td>The configurations in reception centers are modularized and reused to avoid waste. Instead of leasing, the air conditioners are replaced with outright-purchased, first-grade energy-saving models to save on operating costs such as construction, rent, and electricity.</td></tr> <tr> <td>The severity of extreme weather events such as typhoons and floods has increased</td><td>Taiwan is located in a typhoon-prone area, and the Company has been affected by typhoons and floods. In order to mitigate disasters caused by extreme weather, the Company promotes the regular implementation of operational risk identification to determine the types, descriptions, and possible impacts of risks, formulate various emergency response plans, purchase insurance, and develop other strategies as countermeasures to avoid increased risk levels.</td></tr> </table>	Risk and Opportunity Items	Financial Impacts and Response Mechanisms	Rising raw material costs	The configurations in reception centers are modularized and reused to avoid waste. Instead of leasing, the air conditioners are replaced with outright-purchased, first-grade energy-saving models to save on operating costs such as construction, rent, and electricity.	The severity of extreme weather events such as typhoons and floods has increased	Taiwan is located in a typhoon-prone area, and the Company has been affected by typhoons and floods. In order to mitigate disasters caused by extreme weather, the Company promotes the regular implementation of operational risk identification to determine the types, descriptions, and possible impacts of risks, formulate various emergency response plans, purchase insurance, and develop other strategies as countermeasures to avoid increased risk levels.
Risk and Opportunity Items	Financial Impacts and Response Mechanisms						
Rising raw material costs	The configurations in reception centers are modularized and reused to avoid waste. Instead of leasing, the air conditioners are replaced with outright-purchased, first-grade energy-saving models to save on operating costs such as construction, rent, and electricity.						
The severity of extreme weather events such as typhoons and floods has increased	Taiwan is located in a typhoon-prone area, and the Company has been affected by typhoons and floods. In order to mitigate disasters caused by extreme weather, the Company promotes the regular implementation of operational risk identification to determine the types, descriptions, and possible impacts of risks, formulate various emergency response plans, purchase insurance, and develop other strategies as countermeasures to avoid increased risk levels.						
3. Describe the financial impacts of extreme weather events and transition actions.							
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The following are implemented pursuant to the risk management policy: 1. When evaluating ESG risks, members of the Sustainable Development Committee also assess the climate risks. 2. The Sustainable Development Committee discusses and makes resolutions on material ESG risks and climate risks, which are then approved by the Board of Directors. 3. The implementation strategy targets are determined based on the approved ESG risks and climate risks. 4. The implementation status of ESG risk and climate risk management is reported to the Board of Directors annually.						
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used shall be described.	1. "The severity of extreme weather events such as typhoons and floods has increased" • Amid climate change, typhoons and torrential rains are becoming more severe, possibly subjecting the Company's operating sites to natural disasters, resulting in operational disruptions or casualties. • SSP1-2.6: The average annual total precipitation in Taiwan increases by approximately 12% and 16% in the mid- and late 21st century. The average maximum daily rainfall intensity in a year increases approximately 15.7% and 15.3% in the mid- and late 21st century. • SSP5-8.5: The average annual total precipitation in Taiwan increases by approximately 15% and 31% in the mid- and late 21st century. The average maximum daily rainfall intensity in a year increases approximately 20% and 41.3% in the mid- and late 21st century. • SSP5-8.5: In the mid- and late 21st century, the number of typhoons affecting Taiwan will decrease by approximately 15% and 55%, respectively; the proportion of strong typhoons will increase by approximately 100% and 50%, respectively; and the rate of change in typhoon-related rainfall will increase by approximately 20% and 35%, respectively. 2. "Rising average temperature" • SSP1-2.6: The average annual temperature may increase by 1.3°C and 1.4°C in the mid- and late 21st century. The number of days with high temperatures of 36°C or above is projected to increase across regions, with an increase of approximately 6.8 days and 6.6 days by the mid- and late 21st century, respectively.						

Item	Implementation Status				
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used shall be described.	SSP5-8.5: The average annual temperature may increase by more than 1.8°C and 3.4°C in the mid- and late 21st century, respectively. The number of days with high temperatures of 36°C or above is projected to increase across regions, with increases of approximately 8.5 days by the mid-21st century and 48.1 days by the late 21st century. Notably, the increase in urban areas is more significant than in other areas.				
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	The Company manages various physical risks and transition risks through three strategic plans: "legal compliance," "hardware and equipment upgrade" and "greenhouse gas inventory." First of all, the climate-related laws and regulations are regularly updated, their regulatory requirements are strictly adhered to, and the laws and regulations serve as the basis for the development of transition plans. Second, replace air conditioning equipment with energy-efficient and low-carbon alternatives and adopt modularized building materials for reception centers. Thirdly, greenhouse gas inventories are gradually completed and reduction policies are planned.				
7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.	Currently, the Company has no plans for an internal carbon pricing mechanism. Beyond awaiting further confirmation of GHG regulations or guidelines from government agencies, the Company expects to implement self-inventory and reduction measures.				
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year shall be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset shall be specified.	<table> <tr> <th>Emission Reduction Targets</th><th>Strategic Actions</th></tr> <tr> <td> 1. Electricity consumption intensity decreased by 0.5%. 2. Greenhouse gas emission intensity to be reduced by 0.5%. </td><td> All air conditioning systems will be replaced with Grade-1 energy efficiency (2024–2050) Modularization and reuse of reception center configurations to reduce carbon footprints (2024–2050) </td></tr> </table>	Emission Reduction Targets	Strategic Actions	1. Electricity consumption intensity decreased by 0.5%. 2. Greenhouse gas emission intensity to be reduced by 0.5%.	All air conditioning systems will be replaced with Grade-1 energy efficiency (2024–2050) Modularization and reuse of reception center configurations to reduce carbon footprints (2024–2050)
Emission Reduction Targets	Strategic Actions				
1. Electricity consumption intensity decreased by 0.5%. 2. Greenhouse gas emission intensity to be reduced by 0.5%.	All air conditioning systems will be replaced with Grade-1 energy efficiency (2024–2050) Modularization and reuse of reception center configurations to reduce carbon footprints (2024–2050)				
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 9-1 and 9-2 below).	According to the Sustainable Development Roadmap, the Company, as an entity with paid-in capital of less than NT\$5 billion, shall complete the greenhouse gas inventory for the parent company and its subsidiaries included in the 2026 consolidated financial statements by 2027 and designate 2026 as the base year. Currently, the Company has not conducted a greenhouse gas inventory for the parent company and its subsidiaries included in the consolidated financial statements; therefore, it has not established a base year, reduction targets, strategies, or specific action plans.				
9-1. Describe the emission volume (tCO ₂ e), intensity (tCO ₂ e/NT\$ million), and data coverage of GHG in the most recent two fiscal years.	The Company has not yet completed the statutory GHG inventory for the parent company and subsidiaries in the consolidated financial statements. The 2025 emissions data includes Scope 1 at 6.7979 tCO ₂ e, Scope 2 at 835.8146 tCO ₂ e, Scope 3 at 15.8086 tCO ₂ e, and Scope 4 at 197.1319 tCO ₂ e, totaling 1,055.5530 tCO ₂ e.				
9-2. State the status of assurance – including the scope of assurance, the assurance institution, the assurance standards, and the assurance opinion – for the most recent two fiscal years up to the date of publication of the annual report.	In accordance with the sustainable development roadmap, the Company, an entity with capital under NT\$5 billion, is required to complete the GHG assurance for 2027 by 2028. The Company has not yet conducted GHG inventory assurance.				

IV. Verification Statement



Independent Assurance Statement Based on 2025 Sustainability Report of Hi-Yes International Co., Ltd.

Statement No.: 2606015

Hi-Yes International Co., Ltd. (hereinafter referred to as Hi-Yes) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2025 sustainability report, GREAT has no financial relationship with Hi-Yes.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant Hi-Yes's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by Hi-Yes to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by Hi-Yes.

The Scope of Assurance

The verification scope of Hi-Yes and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of Hi-Yes from January 1, 2025 to December 31, 2025;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of Hi-Yes 's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report.
- According to the type 1 of AA1000 Assurance Standard v3, evaluate whether Hi-Yes has disclosed compliance with applicable SASB Standards.
- This Statement is made in Chinese and translated into English for reference.

Verification Opinion

We summarize the content of Hi-Yes's sustainability report, and provide a fair standpoint of Hi-Yes 's related operations and performance. We believe that the specific performance indicators of Hi-Yes in 2025, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate Hi-Yes's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by Hi-Yes is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines and SASB Standards.

Verification method

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to Hi-Yes 's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of Hi-Yes about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of Hi-Yes on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).
- To review the management process of the topics and metrics described in the company report and its related SASB Standards.

Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards and SASB Standards are as follows:

- Inclusivity

Hi-Yes has established a process of cooperation with major stakeholders, including shareholders, customers, employees, and non-profit organization, etc., and will launch a series of stakeholder activities in 2025, involving economy (corporate governance), environment and people (include human right), a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of Hi-Yes.



- Materiality

The report has stated that Hi-Yes focuses on economy, environment and people (include human right) topics, and identified 6 major topics including energy conservation and carbon reduction, ethics and integrity, operational performance, talent cultivation, salary and benefits, and information security and protection, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of Hi-Yes.

- Responsiveness

Hi-Yes responds to requests and opinions from stakeholders. Implementation methods include shareholder meetings, corporate briefings, annual report and financial report, public information monitoring station, telephone numbers of each project site, official website/social media pages, internal grievance email address, employee training, company intranet, employee trips/gatherings, charitable donation campaigns, internship programs, phone calls and email, etc., those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of Hi-Yes.

- Impact

Hi-Yes has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. Hi-Yes has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of Hi-Yes.

- GRI Guidelines

Hi-Yes provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers Hi-Yes 's social responsibility and sustainability themes.

- SASB Standards

Hi-Yes provides the self-declaration of compliance with the SASB Standards (Infrastructure-Real Estate Sustainability Accounting Standard, IF-RS, 2023-12 version) and relevant information. Based on the results of the review, we confirm that the report refers to the sustainability topics, metrics, and accounting data of the SASB Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers Hi-Yes 's sustainability topics and accounting metrics of the applicable SASB Standards.

Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of Hi-Yes. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide a Statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team JULY 01, 2026, GREAT International Certification Co., Ltd.

Taiwan, Republic of China



Signed by General Manager W. J. Chen





HI-YES GROUP.

海悅國際開發 create your lifestyle

